



Executive Director

Leon M. Biegalski

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

Tallahassee, FL

September 15, 2017

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

Mike Hansen, 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 2018-19 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,


Leon M. Biegalski
Executive Director

**DEPARTMENT OF REVENUE'S PLAN TO
IMPLEMENT TEMPORARY SPECIAL
DUTIES-GENERAL FOR FISCAL YEAR
2018-2019**

In accordance with section 110.2035(7)(b), Florida Statutes, the Department of Revenue has developed the following plan to implement temporary special duties-general pay additives for Fiscal Year 2018-2019. Pay additives are a valuable management tool which allows the agency to recognize and compensate employees for identified duties without providing a permanent pay increase. The Department of Revenue is not requesting any additional rate or appropriations for these additives.

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

Application of Temporary Special Duties-General Pay Additive

The temporary special duties-general pay additive may be applied when an employee has been assigned temporary duties and responsibilities not customarily assigned to their position, under one or more of the following circumstances:

- The employee has been assigned to perform additional duties of a higher-level position when that position is vacant for any reason other than absent coworker due to Family Medical Leave Act (FMLA) or military leave.
- The employee has been assigned to perform additional duties of a higher-level position whose incumbent has been temporarily assigned other duties.
- The employee meets the criteria for out-of-title work under the AFSCME an applicable collective bargaining agreement.
- The employee has been assigned to continue to perform additional duties of an absent coworker when the coworker has exhausted FMLA leave but has not yet returned to work.
- The employee has been assigned to perform additional duties of a coworker who is absent from work in accordance with Rule 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.
- The employee has been assigned to perform 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 assigned to an employee covered by the AFSCME collective bargaining agreement, 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 whose duties are being temporarily performed 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 additional duties assigned (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 positions may receive temporary special duty additives in Fiscal Year 2018-2019.

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 Rules of the State Personnel System, 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.

LEGISLATIVE BUDGET REQUEST

2018-2019

**DEPARTMENT LEVEL EXHIBITS
AND SCHEDULES**

STATE OF FLORIDA DEPARTMENT OF REVENUE



Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	A.R. Aviation Corp. – Scott Villanueva v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to an assessment of penalty for personal liability for tax assessed against the corporation.		
Amount of the Claim:	\$2,520,000.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 213.29, F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Aaron Investment Company vs. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Taxpayer is an intangible holding company that licenses the use of its trademarks and tradenames to its affiliates, which are used in Florida. Taxpayer asserts that it does not have nexus with the state of Florida, that the royalty income it receives should be excluded from the sales factor and the use of separate accounting to determine the amount of income Taxpayer should have paid is incorrect.		
Amount of the Claim:	\$1,485,544.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.02, 220.15, and 220.152, F.S.		
Status of the Case:	The Taxpayer has asked that the case not be referred at this time to explore settlement. Settlement discussions are pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Eric Peate	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Allegiant Travel Company and Subsidiaries		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:			
Summary of the Complaint:	Taxpayer seeks a refund of corporate income tax. Taxpayer argues “Florida miles” established by statute exceed the boundaries of the State of Florida established in Florida’s Constitution.		
Amount of the Claim:	\$600,799		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151(2)(a), F.S. Florida Constitution Article II, Section 1		
Status of the Case:	At the request of the Taxpayer, the matter has not been referred to DOAH in order to explore possible settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

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Agency:	Department of Revenue		
Contact Person:	Angela Huston	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	AT&T Corp successor by merger to AT&T Global Network Services LLC v. State of Florida, Department of Revenue		
Court with Jurisdiction:	2 nd Circuit		
Case Number:	2016 CA 002529		
Summary of the Complaint:	Taxpayer is contesting tax assessments for communication services taxes related to internet access and encryption services.		
Amount of the Claim:	\$3.5 million		
Specific Statutes or Laws (including GAA) Challenged:	Sections 202.11 and 202.12, F.S.		
Status of the Case:	The Department has not been served with a complaint yet. The parties have agreed to extend the time to do so in order to discuss a possible amicable resolution.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	AT&T Communications of the Southern States LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to an assessment of communications services tax for two audit periods for disallowed credits taken on returns.		
Amount of the Claim:	Approximately \$12,000,000		
Specific Statutes or Laws (including GAA) Challenged:	Section 202.23, F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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

Agency:	Department of Revenue		
Contact Person:	Carolyn DeVita	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Richard A. Castorri, individually and on behalf of those similarly situated, vs. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2016 CA 2117		
Summary of the Complaint:	Plaintiffs seek class certification; declaratory relief that DOR may not impose documentary stamp taxes on parties purchasing real property in Florida from Fannie Mae or Freddie Mac; notification to class members of the Court’s declaration; and attorneys’ fees and costs.		
Amount of the Claim:	\$ unknown at this time. May exceed \$500,000		
Specific Statutes or Laws (including GAA) Challenged:	Section 201.01, F.S. Section 201.02, F.S.		
Status of the Case:	The Department of Revenue filed a motion to dismiss the complaint on May 19, 2017. This motion is still pending and no hearing has been scheduled to date.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Moyé Law Firm Farmer, Jaffe, Weissing, Edwards, Fistos, & Lehrman, P.L.		

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CEMEX Construction Materials Pacific, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2017-CA-473		
Summary of the Complaint:	Challenge to the refund denial regarding a prior audit payment, based upon <i>Verizon Business Purchasing, LLC v. Dept. of Revenue</i> .		
Amount of the Claim:	\$1,737,268.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 72.011(2)(a) and 215.26, F.S.		
Status of the Case:	Complaint recently served. OAG is actively defending the case on behalf of the Department. In the early stages of litigation.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CEMEX Construction Materials Pacific, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2017-CA-476		
Summary of the Complaint:	Challenge to the refund denial regarding a prior audit payment, based upon <i>Verizon Business Purchasing, LLC v. Dept. of Revenue</i> .		
Amount of the Claim:	\$1,377,539.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 72.011(2)(a) and 215.26, F.S.		
Status of the Case:	Complaint recently served. OAG actively defending the Department in these early stages of the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	CEMEX Construction Materials Florida, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to refund denials for sales and use tax paid regarding fuel purchases.		
Amount of the Claim:	\$1,673,591.62		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.0501, F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Certification Marketing Consultants, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>Plaintiff argues that the assessment is invalid because it was issued outside of the one-year tolling period established by the issuance of the DR-840 and cites to <i>Verizon Business Purchasing, LLC v. DOR</i>, 164 So.3d 806 (Fla. 1st DCA 2015). Plaintiff, who operates a jewelry store, also argues that sales that were made during the audit period to a customer who is not registered as a sales tax dealer should be nevertheless exempt from sales tax because Plaintiff claims that the sales were bullion and because the customer’s related entity registered for sales tax after the purchases were made. Plaintiff in addition argues that purchases of fixed assets should be removed from the assessment because fixed assets are not subject to sales tax. In addition, Plaintiff requests a compromise of interest due to delay by the Department of Revenue and claims that the delay violated Petitioner’s right to Due Process and Equal Protection under the laws of Florida.</p>		
Amount of the Claim:	\$568,040.23 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	<p>Sections 212.02(10)(h), 212.031, 212.07(9)(a), 212.08(7)(ww) and 212.18, F.S.</p> <p>Rules 12A-1.0371, 12A-1.039 and 12A-1.051, F.A.C.</p>		
Status of the Case:	The Department is reviewing and evaluating the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2017

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Club Space Management LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Plaintiff contends that an audit of its books was not conducted and, if one was conducted, then it claims that it did not receive any correspondence about the matter.		
Amount of the Claim:	\$1,189,732.78 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.03, 212.05, 212.12, F.S.		
Status of the Case:	The Department has asked Petitioner to provide any additional information that it would like for the Department to review.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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

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Agency:	Department of Revenue		
Contact Person:	Pamela Slater	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	The Depository Trust Company vs. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Taxpayer disputes inclusion of income attributable to a Florida-based project in the numerator of its sales factor. Taxpayer also disputes the proper calculation of its Capital Investment Tax Credit for the years under audit.		
Amount of the Claim:	\$686,281.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15 and 220.191, F.S.		
Status of the Case:	The Taxpayer has asked that we not refer this case at this time so that settlement can be explored.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Consolidated cases of Ogborn, Marcus & Patricia, on behalf of themselves and others similarly situated v. Jim Zingale, acting in his official capacity as the Director of the Florida Department of Revenue (Ogborn); DirecTV, Inc., and EchoStar Satellite, LLC, v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Florida Supreme Court		
Case Number:	SC15-1249 (1 st DCA Case Nos. 1D13-5444 and 1D14-292; 2 nd Circuit Case No. 05-CA-1354)		
Summary of the Complaint:	The Plaintiffs are requesting refunds of communications services tax. Issue: Constitutionality of communication services tax imposed on direct-to-home satellite service under Commerce Clause and Equal Protection Clause. Pre-emption under federal law. DirecTV and EchoStar Satellite challenge the statute as service providers, while the Ogborns raise their challenge on behalf of a class of subscribers. (Class has not been certified.) The Ogborns request damages and attorney fees.		
Amount of the Claim:	Refund potential of \$47 million annual recurring. (Plaintiffs have not substantiated the refund amounts claimed.)		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 202, F.S.		
Status of the Case:	On October 9, 2013, the Circuit Court entered a summary final judgment in favor of the Department and the FCTA. The Circuit Court also entered an unopposed supplemental final judgment awarding taxable costs to the Department on December 23, 2013. DirecTV and the Ogborns appealed both of these rulings. The 1 st DCA dismissed the Ogborn’s appeal on March 12, 2014. Oral arguments took place on September 16, 2014. The 1 st DCA issued its Opinion on June 11, 2015, reversing the Circuit Court’s order granting summary judgment and order awarding costs. The 1 st DCA held that satellite and cable entities are similarly situated and that the communications services tax facially discriminates against interstate commerce. The 1 st DCA remanded the case to the trial court to determine the refund amount but stayed the issuance of the Mandate pending the appeal of the case. In July 2015, the Department and the FCTA appealed the 1 st DCA’s Opinion to the Florida Supreme Court. Oral Arguments took place on April 6, 2016. On April 13, 2017, the Florida Supreme reversed the 1 st DCA’s		

	decision, holding that the statute does not violate the dormant Commerce Clause. On or about June 28, 2017, DirecTV filed an Application with the United States Supreme Court for an extension of time within which to file a Petition for Writ of Certiorari.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	Ogborn's appeal to the 1 st DCA was dismissed. Counsel for the Ogborns: The Barnett Law Firm; Joel L. Terwilliger, Esq.	

Office of Policy and Budget – July 2017

Schedule VII: Agency Litigation Inventory

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Agency:	Department of Revenue		
Contact Person:	Carolyn DeVita	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Ely’s Automotive, Inc. vs. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	n/a		
Summary of the Complaint:	Petitioners argue that the Department’s assessment of sales and use tax was barred by the statute of limitations and that the notice of the assessment should be invalidated as it fails to provide enough specificity for the petitioner to defend itself.		
Amount of the Claim:	\$765,062.82		
Specific Statutes or Laws (including GAA) Challenged:	Section 95.091, F.S. Section 213.05, F.S. Rule 12-21.005, F.A.C.		
Status of the Case:	This case is currently being kept in-house in an attempt to dispose of it informally; the parties have agreed to not yet refer this matter to DOAH.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

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Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Epic Insurance Co. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>The Petitioner contests four Notices of Proposed Refund Denials for periods ending June 30, 2012 through June 30, 2015, claiming that it does not have nexus with Florida. In the alternative, Petitioner claims that its direct written premiums should be included in the denominator of the sales factor; royalty receipts of Cardinal Health Technology LLC should be excluded from the sales factor per the “sales” definition; sales of information reports by Cardinal Health 3, LLC should be sourced outside of Florida, because the income producing activity occurred wholly outside of Florida; Griffin Capital LLC’s sales should be sourced outside Florida because Griffin is not in Florida; Griffin’s intangible property should be included in its property apportionment factor since it qualifies as a financial organization; and Petitioner’s Scholarship Credit in the amount of \$3 million from the June 30, 2012 tax return (rather than a portion of it) should be applied against the tax due on the June 30, 2012 return.</p>		
Amount of the Claim:	\$1,797,745.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15, 220.151 and 220.1875, F.S. Rule 12C-1.0151, 12C-1.0155, F.A.C.		
Status of the Case:	The Petition was recently filed and the Department is reviewing the Petitioner’s arguments and evaluating the case.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2017

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Epic Insurance Co. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	The Petitioner claims that the Department improperly included in the sales factor apportionment ratio for the audit period the royalty income earned from its property interest in a related entity. The Petitioner contends that there is no statutory authority for including the royalty income in the sales factor.		
Amount of the Claim:	\$1,566,754.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 220.15(5) and 220.152(4), F.S. Rule 12C-1.0155, F.A.C.		
Status of the Case:	The Petitioner has asked that the Petition be held at DOR at this time, in lieu of referring to DOAH, to explore settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Flightline Group, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to an assessment of tax, penalty, and interest regarding sales and delivery of aircraft to various purchasers.		
Amount of the Claim:	\$918,412.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05(1)(a)2., F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Angela Huston	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	McCoys Food Mart, Inc. v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer is challenging sales tax assessment. Taxpayer is challenging the Department's methodology for estimating additional sales tax due on sales of ABT products and the date of issuance of the assessment as it related to Section 213.345, Florida Statutes.		
Amount of the Claim:	\$676,712.30		
Specific Statutes or Laws (including GAA) Challenged:	Sections 213.345 and 212.12, Florida Statutes		
Status of the Case:	The Taxpayer has requested that the Department not refer this to DOAH in order to explore settlement. Settlement discussions are pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Federal Home Loan Mortgage Corporation v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to a refund denial for services contractually procured through property managers for foreclosed properties owned by the Taxpayer because: (i) the Taxpayer is an instrumentality of the federal government and therefore exempt from tax; or (ii) that the services obtained through the property managers were non-taxable resales of services.		
Amount of the Claim:	\$1,045,000.00		
Specific Statutes or Laws (including GAA) Challenged:	Public Law 91-351; Rule 12A-1.0161(4), F.A.C.		
Status of the Case:	Currently held in-house. Settlement discussions are ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Identidad Advertising Development, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	3 rd DCA		
Case Number:	3D16-1991		
Summary of the Claim:	The Plaintiff routes communications services that it receives from its customers at its equipment located at a Network Access Point in Miami, Florida. The Plaintiff contends that it does not terminate or originate any communications services and, therefore, its services to its customers are not subject to communications services tax. (The transactions that were assessed are sales by the Plaintiff to customers that are not registered for communications services tax purposes.)		
Amount of the Claim:	\$651,679.68 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 202.11(1), 202.11(14)(a)1., 202.11(11), 202.12(1)(a), 202.16, 202.17 and 202.19, F.S. Rule 12A-19.060, F.A.C.		
Status of the Case:	In May 2016, the Plaintiff filed a Notice of Appeal, directly appealing to the 3 rd DCA the communications services tax assessment that it had previously informally protested. Plaintiff filed its Initial Brief on or about May 4, 2017. The Department is preparing its Answer Brief.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Angela Huston	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	International Academy of Merchandising & Design, Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	17-1562 Consolidated		
Summary of the Complaint:	Taxpayers are challenging refund denial. Claiming exemption for taxes paid on rental of real property available to state tax-supported schools and exemption for entities primarily engaged in teaching services connected with the production of qualified motion pictures.		
Amount of the Claim:	\$754,311.93		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.0602 and 212.08(7)(o), Florida Statutes		
Status of the Case:	Hearing held June 27, 2017. Proposed orders were due August 10, 2017. Awaiting Recommended Order.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Carolyn DeVita	Phone Number:	(850) 617 - 8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Janice Sands v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the assessment under section 213.29, Florida Statutes, and disputes the Department’s evidence and whether it can meet its burden of proving the assessment in accordance with the statute.		
Amount of the Claim:	\$1,170,009.58		
Specific Statutes or Laws (including GAA) Challenged:	Section 213.29, F.S.		
Status of the Case:	This matter is currently being kept in-house in an attempt to dispose of it informally; the parties have agreed to not yet refer this matter to DOAH.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Carolyn DeVita	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Leslie’s Poolmart Inc. v. Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the Department’s assessment of sales and use tax against its entity, arguing that certain specific amounts of taxes are not due and whether the Department can prove its assessment.		
Amount of the Claim:	\$2,281,946.95		
Specific Statutes or Laws (including GAA) Challenged:	Chapter 212, F.S. Section 212.06, F.S. Section 212.031, F.S.		
Status of the Case:	This case is currently being kept in-house in an attempt to dispose of it informally; the parties have agreed to not yet refer this matter to DOAH.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mastercard International Inc. v. Florida Department of Revenue [tax years 2012-2014]		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to the sourcing of gross receipts for transaction processing and related services to Florida.		
Amount of the Claim:	\$18,260,570.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15(5), F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mastercard International Inc. v. Florida Department of Revenue [tax years 2009-2011]		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to the sourcing of gross receipts for transaction processing and related services to Florida.		
Amount of the Claim:	\$6,449,196.00		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.15(5), F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Mia Romanik Art Advisory, Inc. v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	<p>The Petitioner disagrees with the Department’s disallowance of some of its sales as exempt sales. The Petitioner argues that it operates as a consulting business, locating art for its clients, facilitating the sale of the art via an art gallery or directly with an artist and taking a commission for the work performed. The Petitioner claims that all sales and shipping of the art are handled between the gallery/artist and the client and not through the Petitioner. However, in some cases (mostly for overseas buyers), the Petitioner contends that it would hold the funds for the transaction and then turn those funds over to the gallery. The Petitioner disagrees with the Department singling out those transactions as not being exempt from tax. The Petitioner also contends that the transactions assessed as fixed assets were posted in error in its general ledger and that these transactions were really for the purchase of tangible personal property.</p>		
Amount of the Claim:	\$1,131,624.37 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05, and 212.06(5)(a)1., F.S. Rule 12A-1.066, F.A.C.		
Status of the Case:	The Department has been reviewing additional information that was submitted by the Plaintiff and there has been discussion regarding the issues between the parties.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A
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Office of Policy and Budget – July 2017

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Nissan Infiniti LT v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2015 CA 1124		
Summary of the Complaint:	Challenge to a refund denial regarding tax collected and remitted upon: (i) bad debts resulting from vehicle lease agreements; and (ii) vehicle lease termination charges.		
Amount of the Claim:	\$2,770,140.33		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05, F.S., and Rule 12A-1.071, F.A.C.		
Status of the Case:	Currently in Discovery. Bad debts challenge dropped by Amended Complaint.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Nissan Infiniti LT v. Florida Department of Revenue		
Court with Jurisdiction:	2 nd Judicial Circuit		
Case Number:	2015 CA 1125		
Summary of the Complaint:	Challenge to an assessment of Sales and Use Tax plus interest regarding: (i) vehicle lease termination charges; and (ii) excess wear and tear charges following a vehicle lease termination.		
Amount of the Claim:	\$7,336,285.09		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.05, F.S., and Rule 12A-1.071, F.A.C.		
Status of the Case:	Currently in Discovery.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	LeChea Parson-Underwood	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Paramount Security Inc.		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Taxpayer, a business engaged in providing security guard and patrol services, is protesting audit assessment for additional sales and use tax on disallowed exempt sales, untaxed taxable purchases, and rental consideration paid on behalf of its landlord.		
Amount of the Claim:	\$529,973.00		
Specific Statutes or Laws (including GAA) Challenged:	212.05(1)(i)1a, 212.031(1)(a), 212.07(8), F.S.		
Status of the Case:	Settlement discussion per the request of the Taxpayer.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Republic Services of Florida, LP v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to refund denials for Sales and Use Tax paid regarding fuel purchases.		
Amount of the Claim:	\$1,673,591.62		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.0501, F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Societe Internationale De Telecommunications v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to the assessments of sales and use tax and communications services tax for various periods.		
Amount of the Claim:	\$751, 483.00		
Specific Statutes or Laws (including GAA) Challenged:	Sections 212.05 and 202.12, F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Florida Department of Revenue		
Contact Person:	Eric Peate	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Southwest Airlines Company & Subsidiaries		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:			
Summary of the Complaint:	Taxpayer seeks a refund of Corporate Income Tax. Taxpayer argues “Florida miles” established by statute exceed the boundaries of the State of Florida established in Florida’s Constitution.		
Amount of the Claim:	\$6,730,999		
Specific Statutes or Laws (including GAA) Challenged:	Section 220.151(2)(a), F.S. Florida Constitution Article II, Section 1		
Status of the Case:	At the request of the Taxpayer, the matter has not been referred to DOAH in order to explore possible settlement.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Isabel Nogues	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	US LEC of Florida LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	The Petitioner is requesting a review and modification of the assessment because it believes that the assessment was based on an incomplete review of the company’s books and records. The Petitioner believes that it now has information to provide to the Department for review.		
Amount of the Claim:	\$6,247,570.25 (tax, penalty and interest)		
Specific Statutes or Laws (including GAA) Challenged:	Sections 202.12, 202.155, 202.22, 202.26, 202.28(1), 202.34 and 202.35, F.S. Rules 12A-19.020, 12A-19.070 and 12A-19.071, F.A.C.		
Status of the Case:	The Petitioner provided additional records for the Department to review and those records are currently being reviewed. The matter is being held at DOR, in lieu of referring to DOAH, to determine if this can be settled or should be litigated.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Tom Butscher	Phone Number:	(850) 617-8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Wal-Mart Transportation, LLC v. Florida Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Challenge to refund denials for sales and use tax paid regarding fuel purchases.		
Amount of the Claim:	\$1,673,591.62		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.0501, F.S.		
Status of the Case:	Currently held in-house for settlement discussions.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

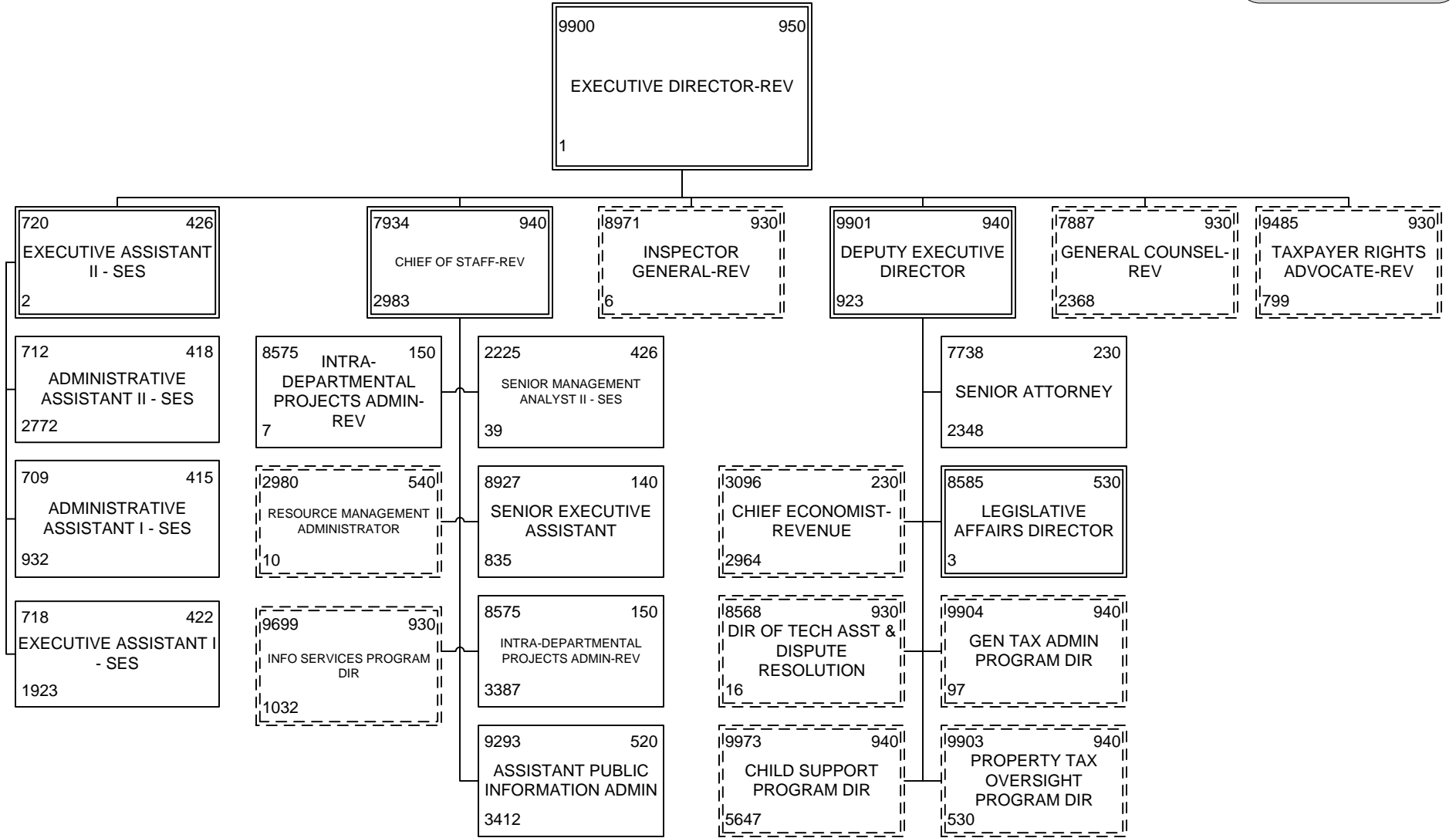
Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Revenue		
Contact Person:	Carolyn DeVita	Phone Number:	(850) 617 - 8347
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Janice Sands, as personal representative of the Estate of Warren Sands, v. State of Florida, Department of Revenue		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	N/A		
Summary of the Complaint:	Petitioner challenges the validity of the notice of the personal liability assessment under section 213.29, Florida Statutes, and disputes the Department’s evidence and whether it can meet its burden of proving the assessment in accordance with the statute.		
Amount of the Claim:	\$1,170,009.58		
Specific Statutes or Laws (including GAA) Challenged:	Section 213.29, F. S.		
Status of the Case:	This matter is currently being kept in-house in an attempt to dispose of it informally; the parties have agreed to not yet refer this matter to DOAH.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	n/a		

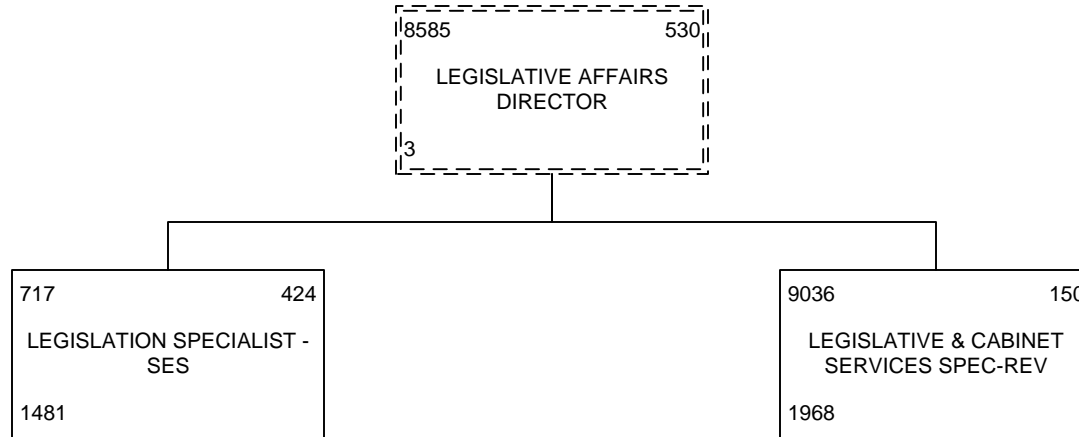
Department of Revenue
 Executive Direction and Support Services Program
 Office of the Executive Director
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
Executive Direction and Support Services Program
Legislative and Cabinet Services
Current as of July 1, 2017

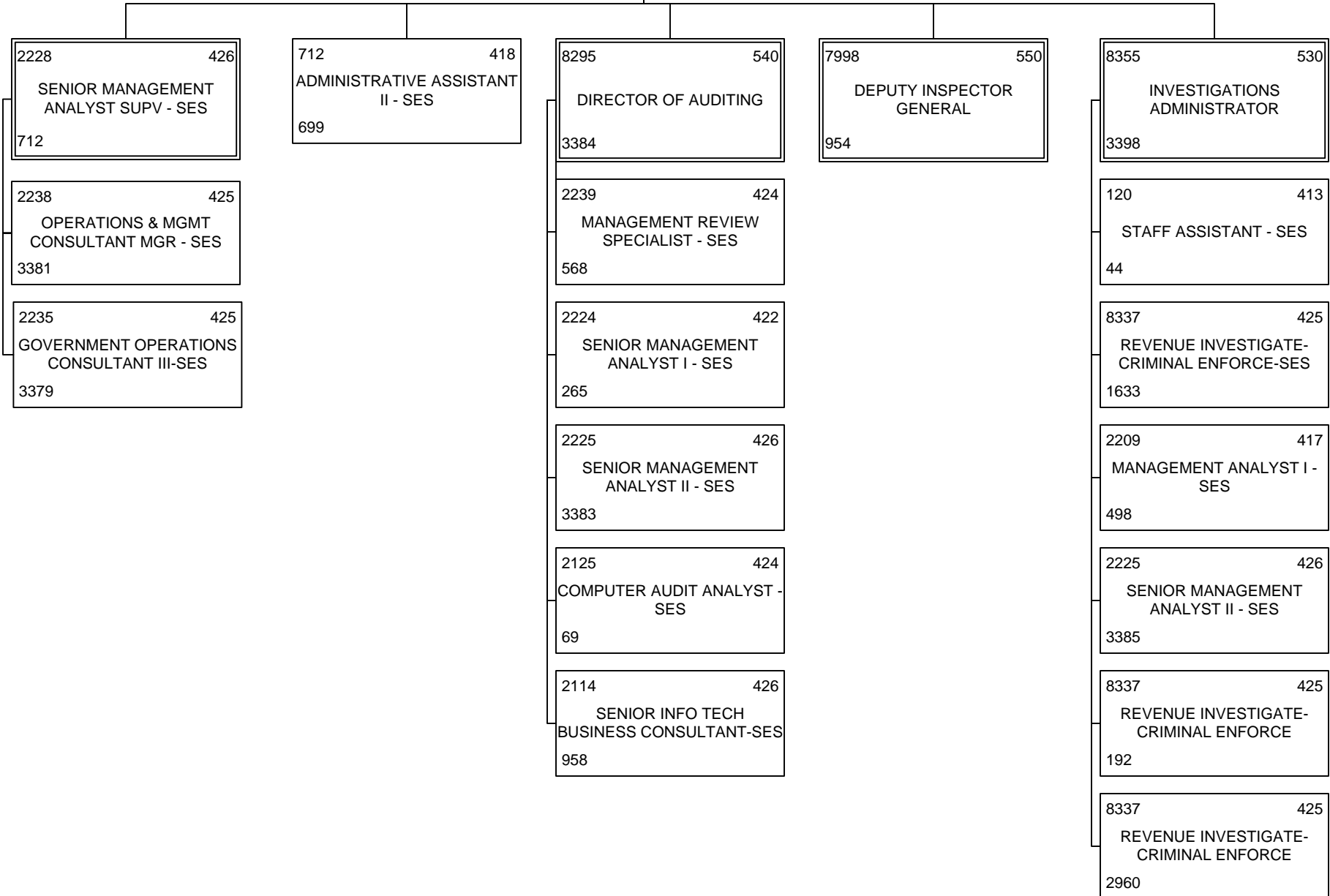
Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Office of Inspector General
 Current as of July 1, 2017

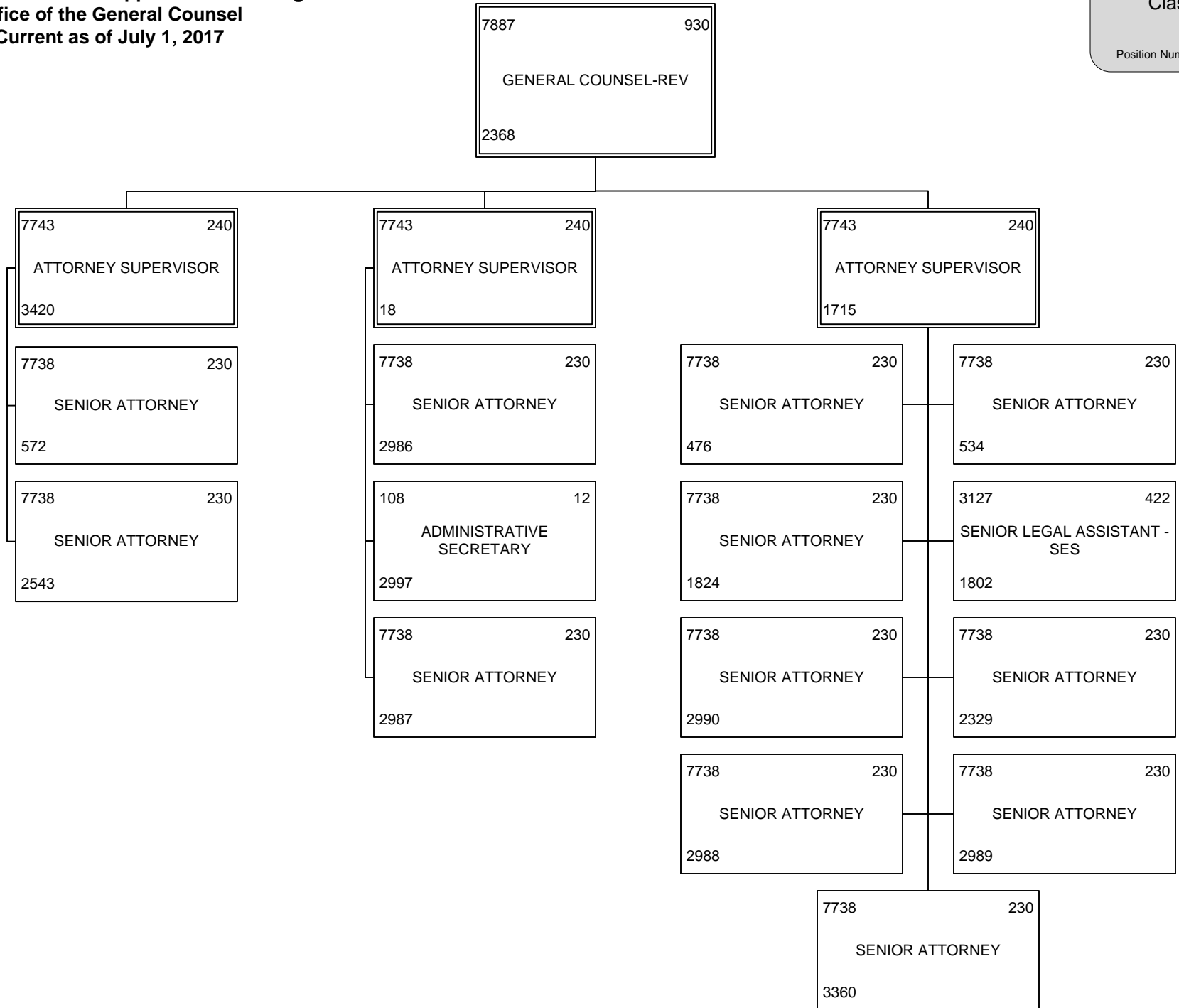
Class Code	Pay Grade
Class Title	
Position Number	

8971	930
INSPECTOR GENERAL-REV	
6	



Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel
 Current as of July 1, 2017

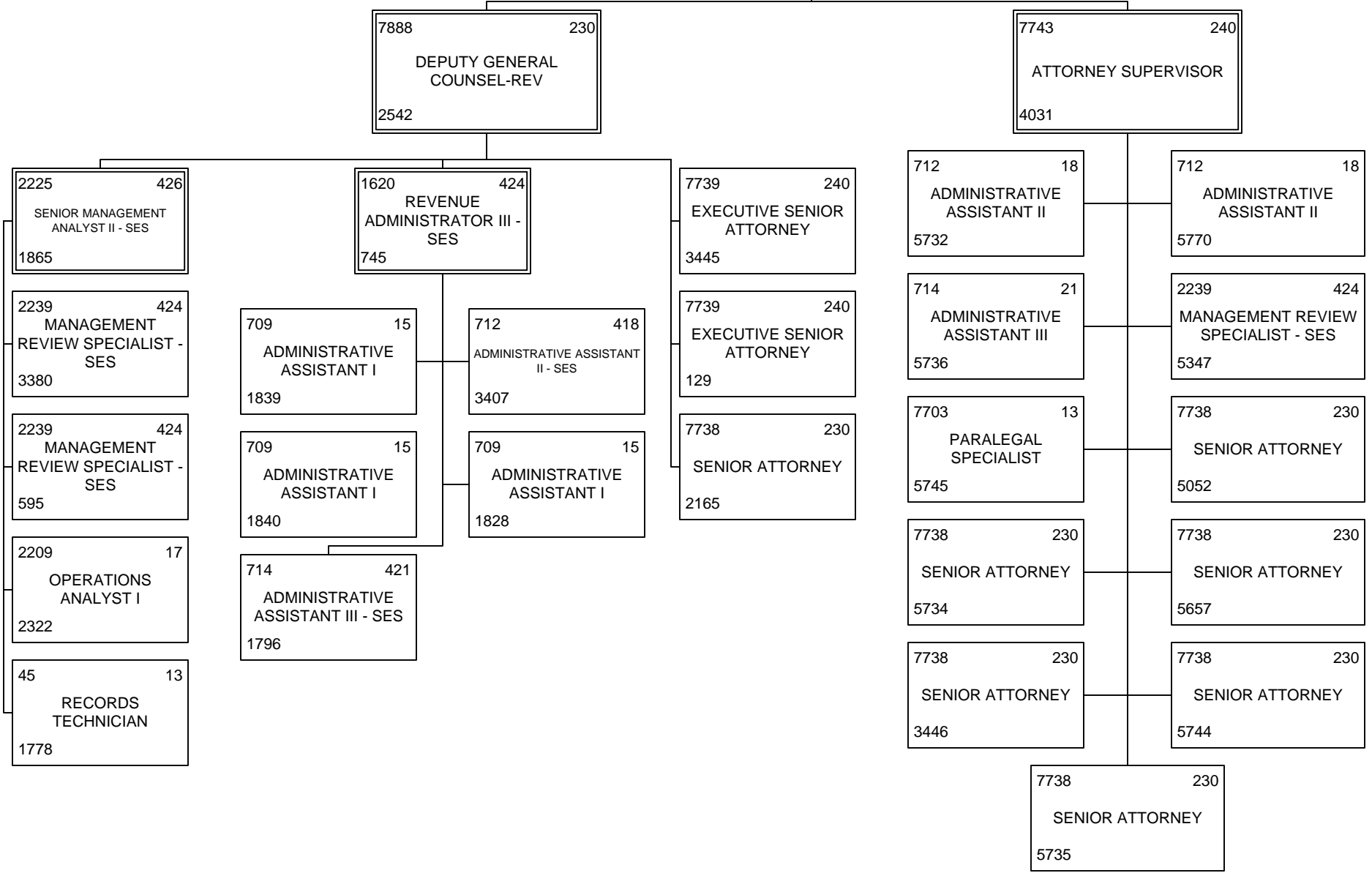
Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Office of the General Counsel (continued)
 Current as of July 1, 2017

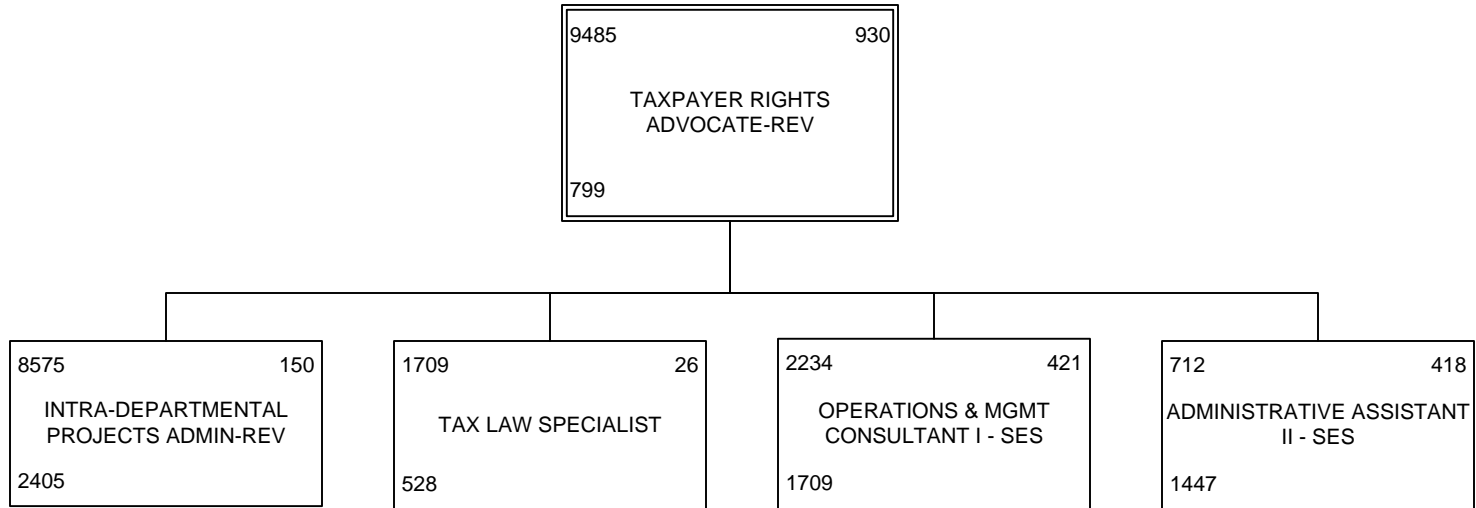
7887	930
GENERAL COUNSEL-REV	
2368	

Class Code	Pay Grade
Class Title	
Position Number	



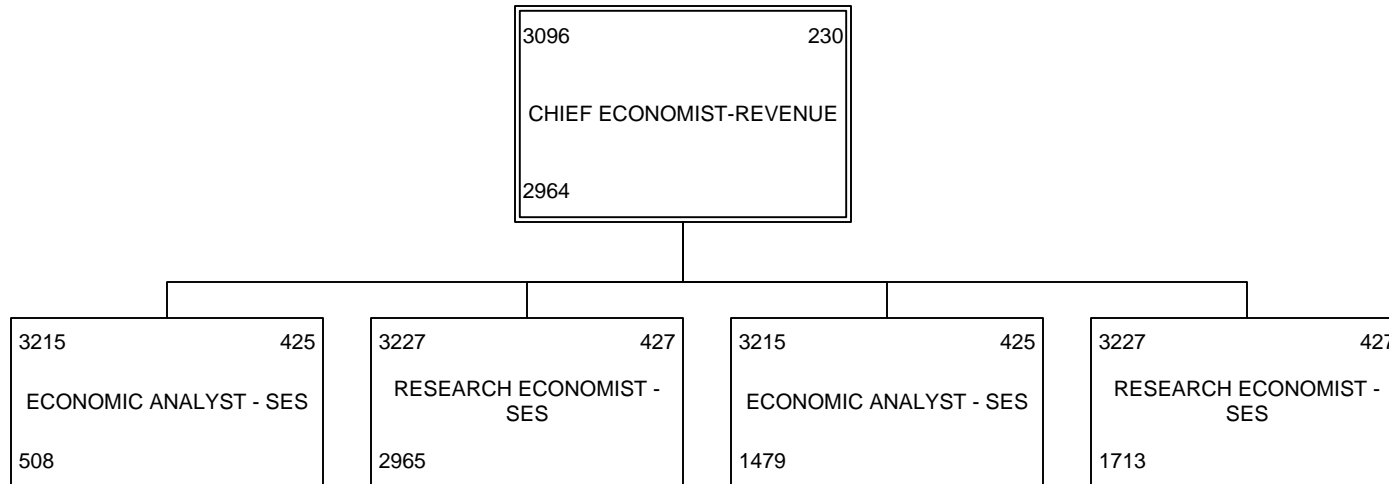
Department of Revenue
Executive Direction and Support Services Program
Taxpayer Right's
Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



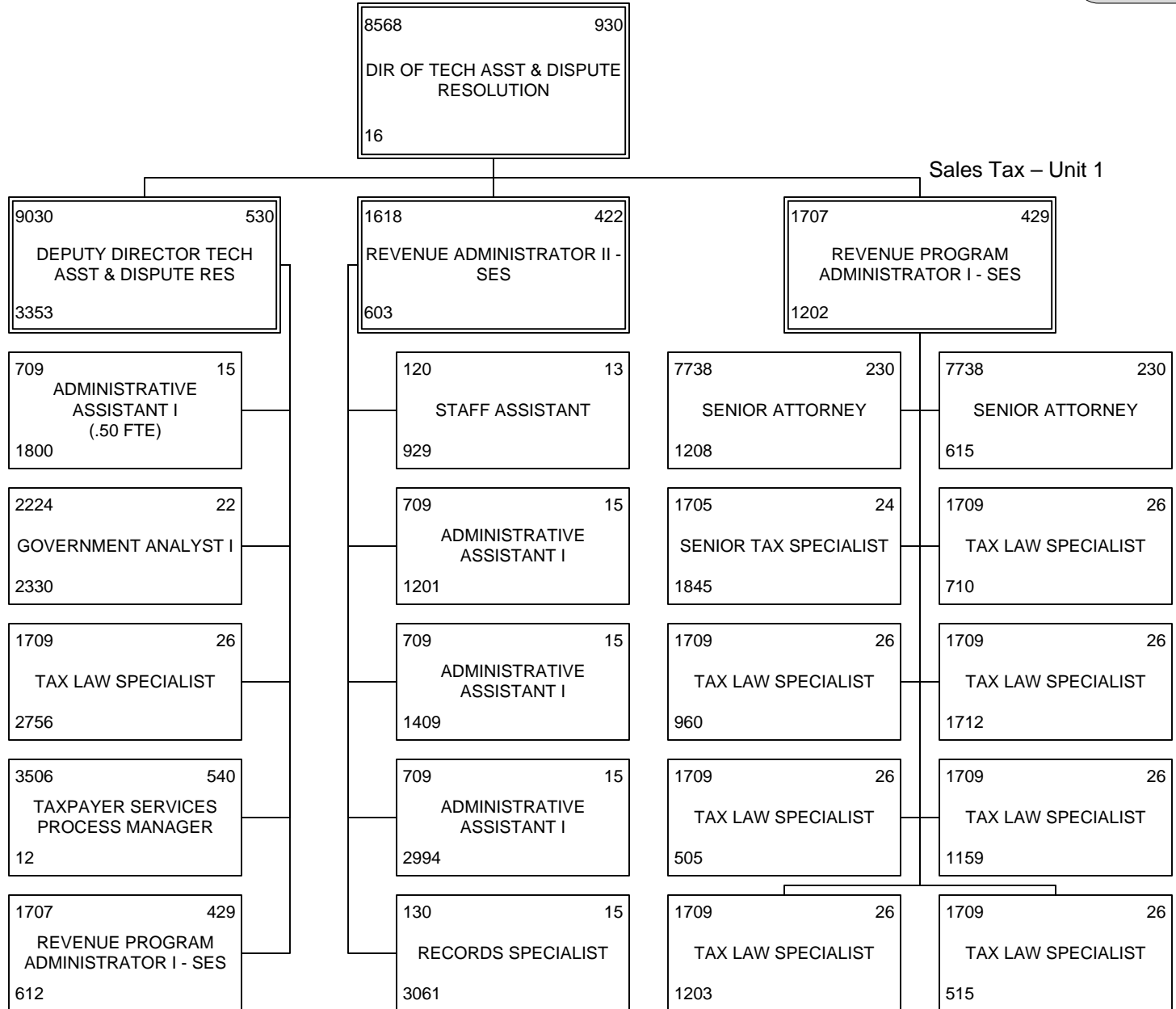
Department of Revenue
Executive Direction and Support Services Program
Tax Research
Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



Department of Revenue
 Executive Direction and Support Services Program
 Technical Assistance and Dispute Resolution (TADR)
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



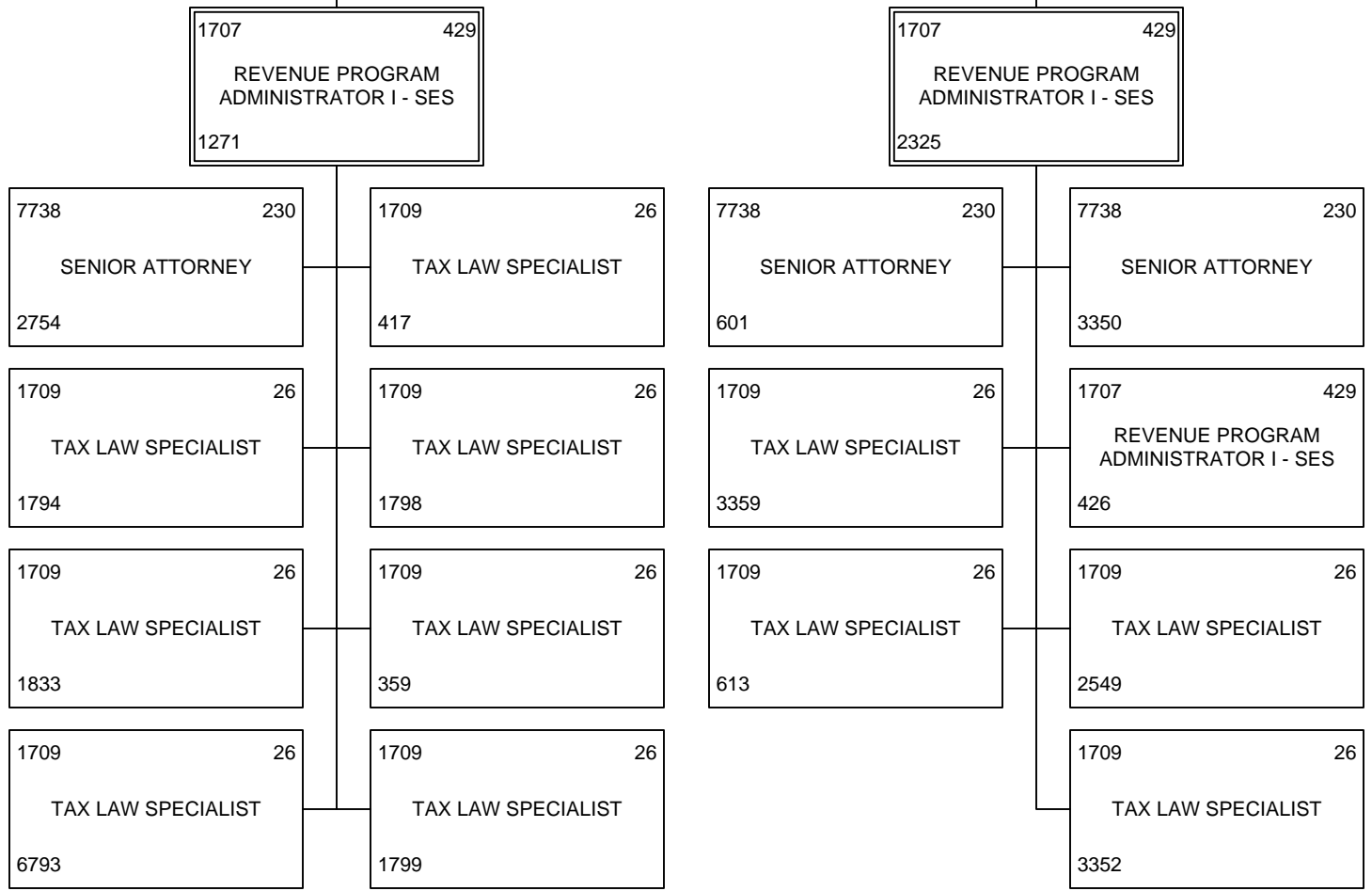
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Sales Tax Unit
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	

8568	930
DIR OF TECH ASST & DISPUTE RESOLUTION	
16	

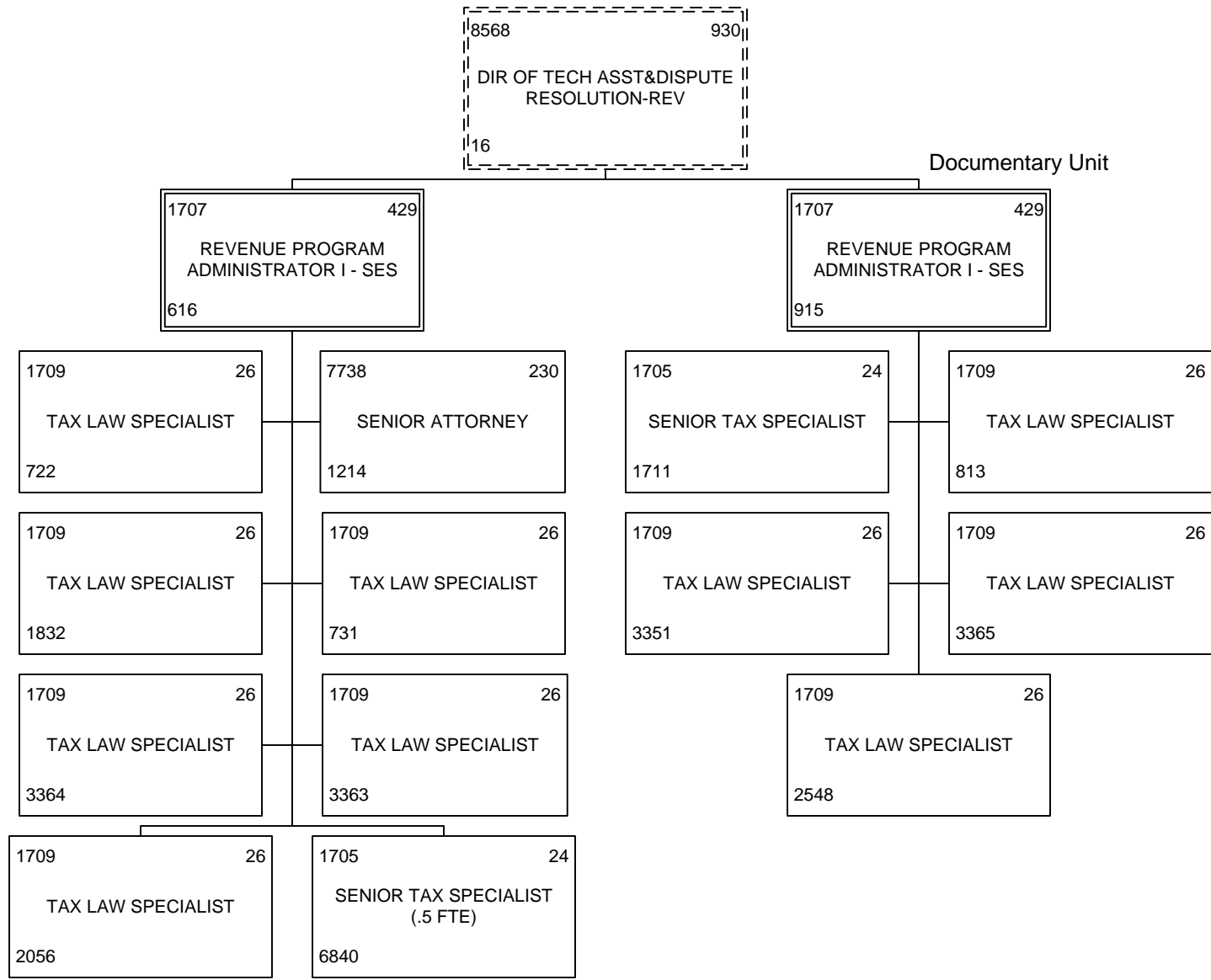
Sales Tax – Unit 2

Sales Tax – Unit 3



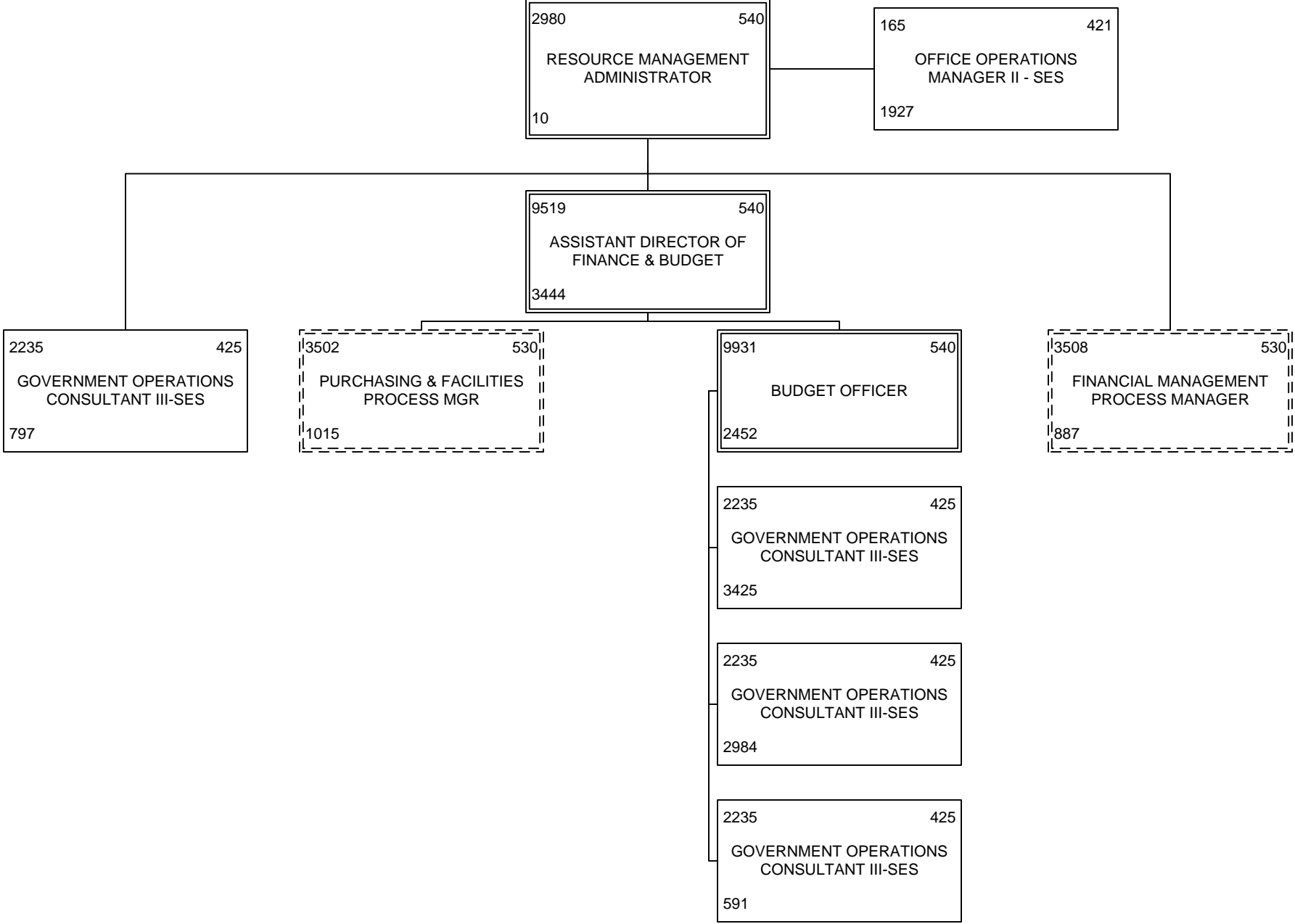
Department of Revenue
 Executive Direction and Support Services Program
 TADR – Corporate Income Tax
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



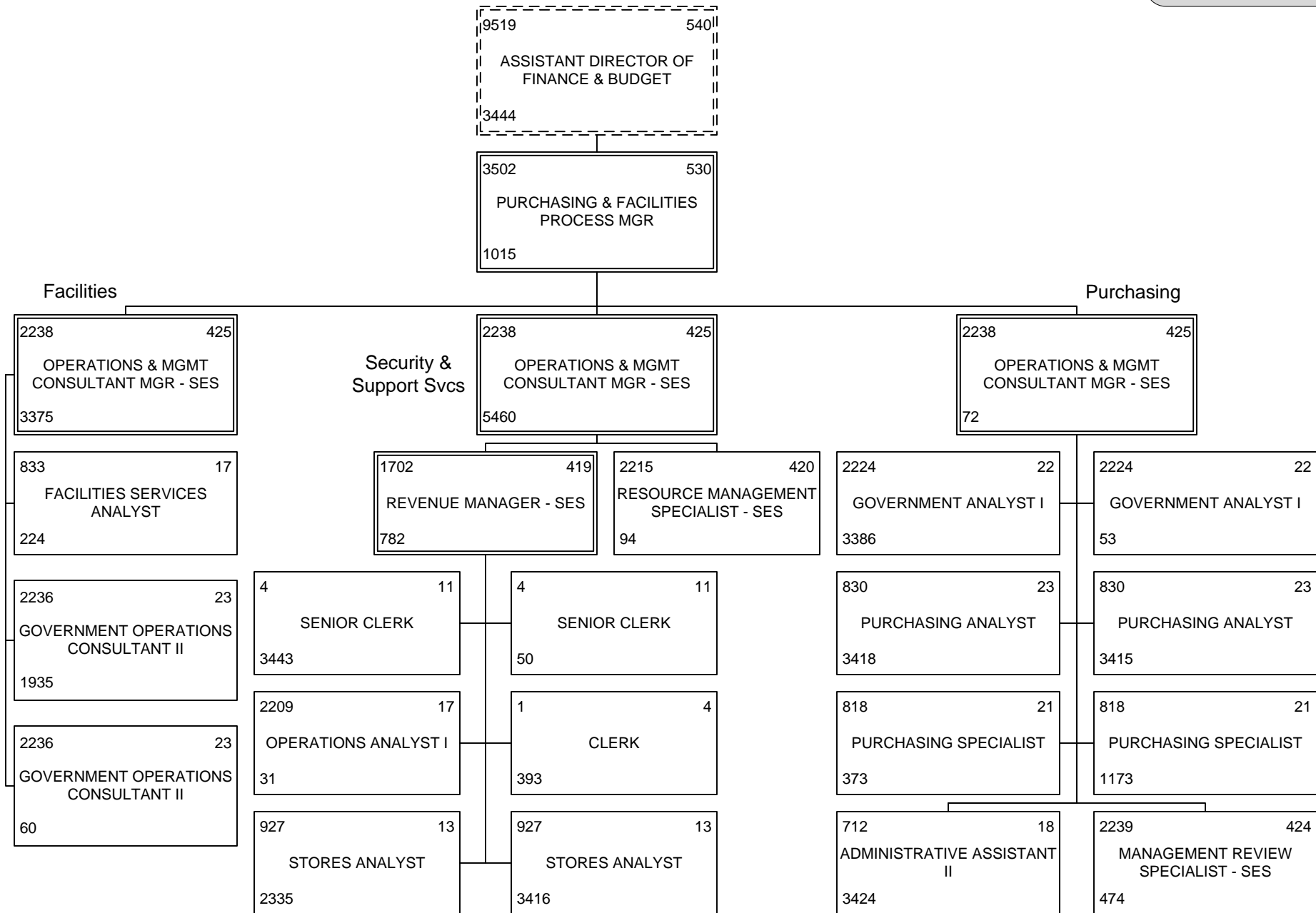
Department of Revenue
Executive Direction and Support Services Program
Office of Financial Management (OFM) – Director & Budget
Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



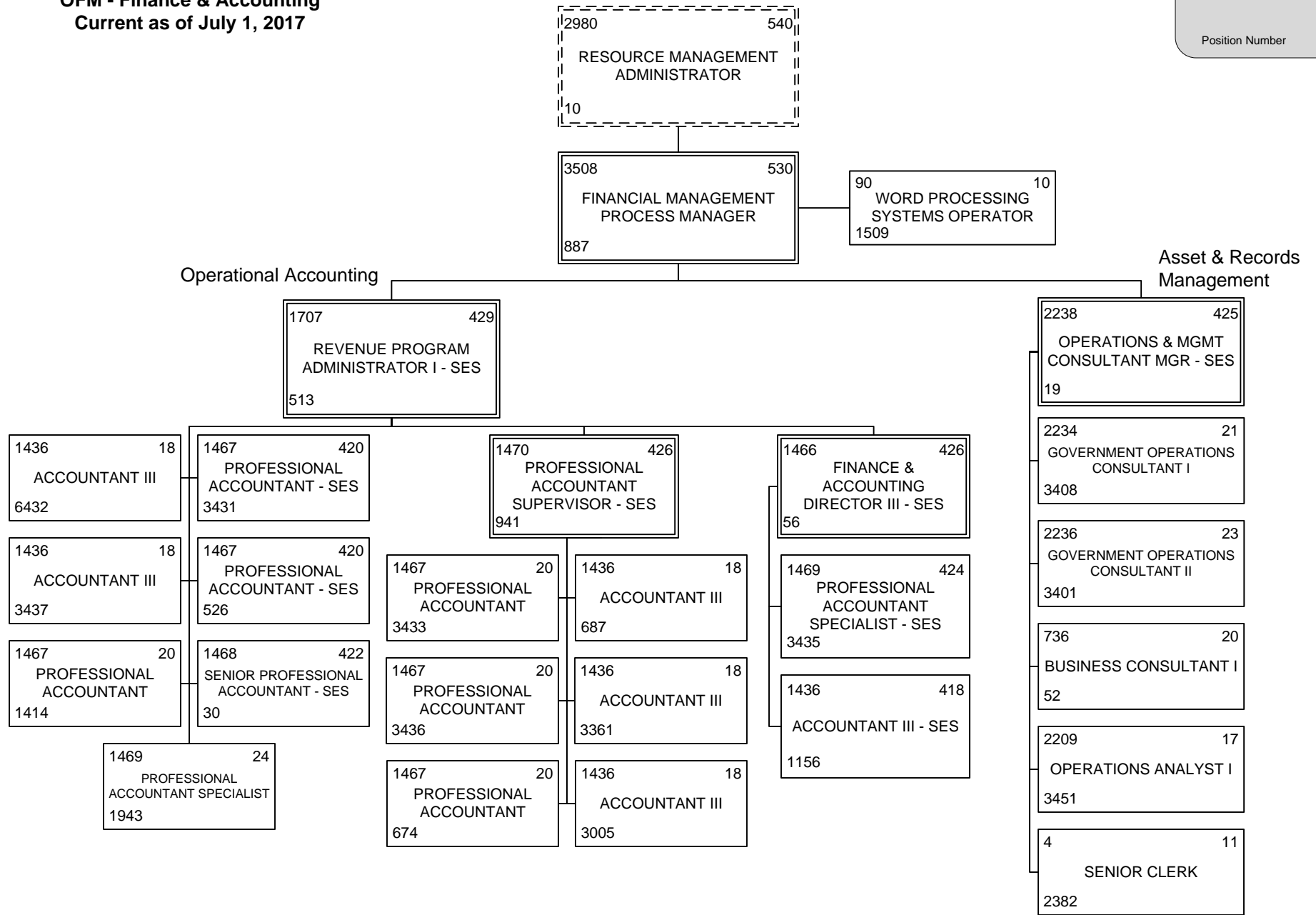
Department of Revenue
 Executive Direction and Support Services Program
 OFM - Purchasing & Facilities
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



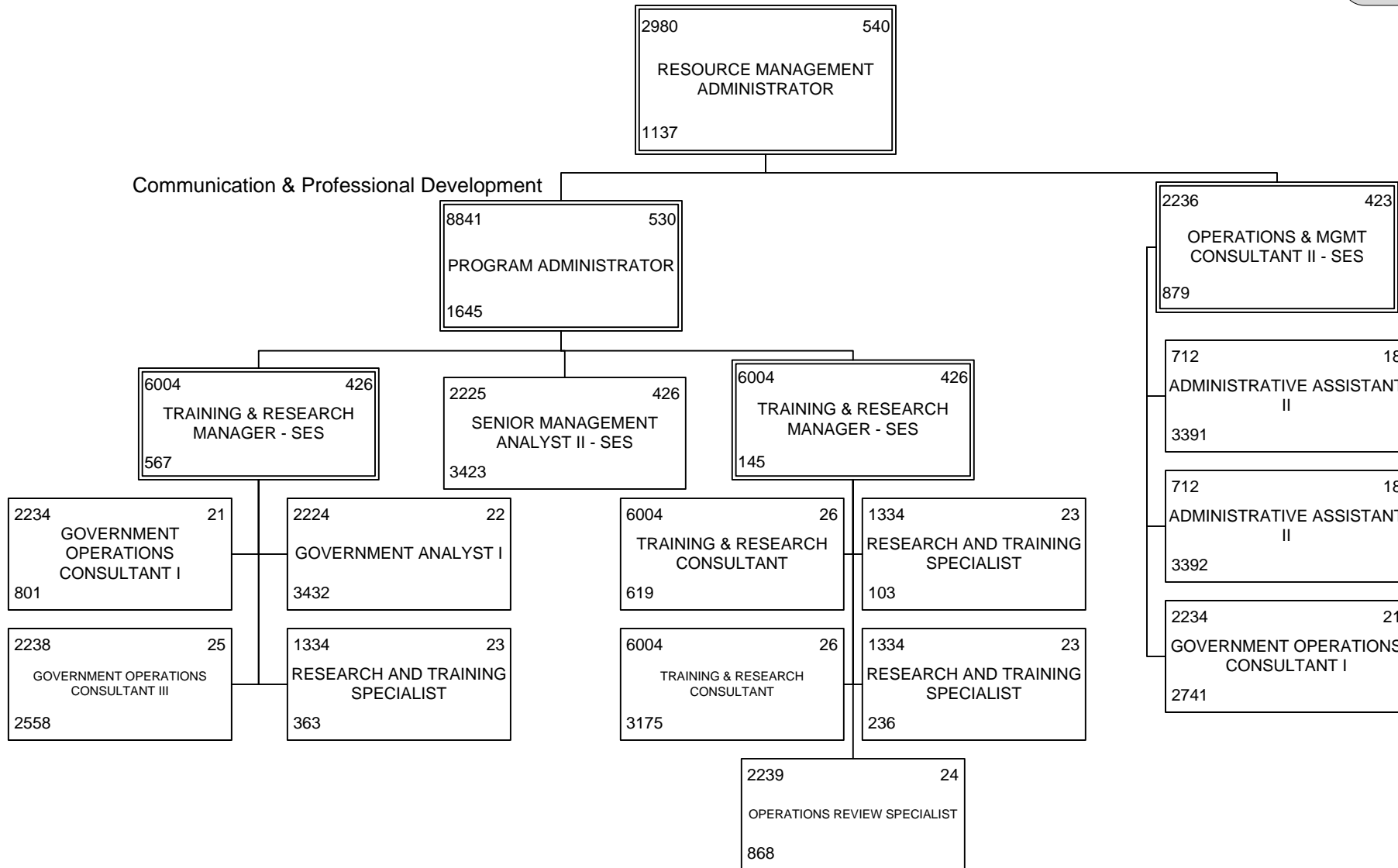
Department of Revenue
 Executive Direction and Support Services Program
 OFM - Finance & Accounting
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



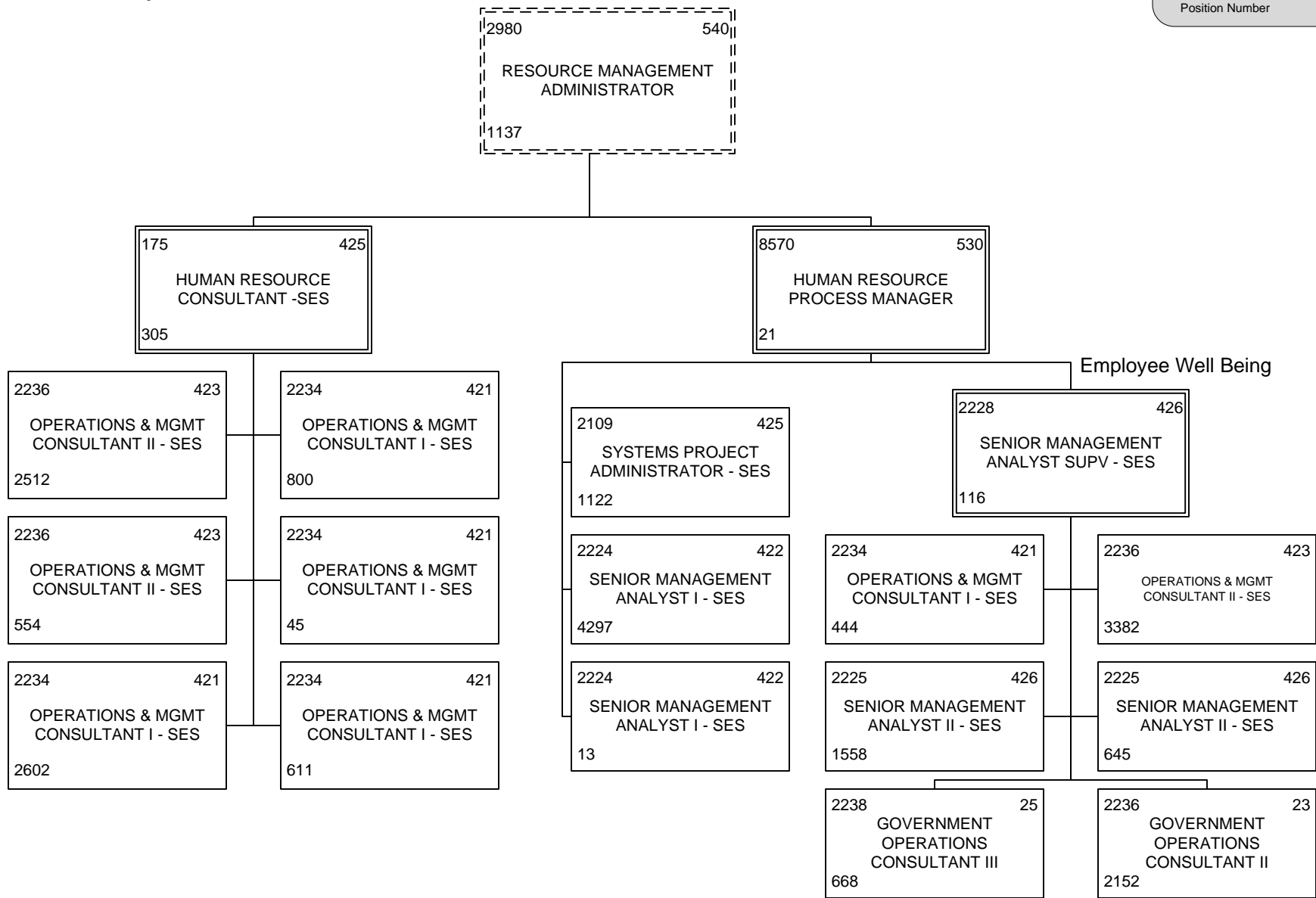
Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	



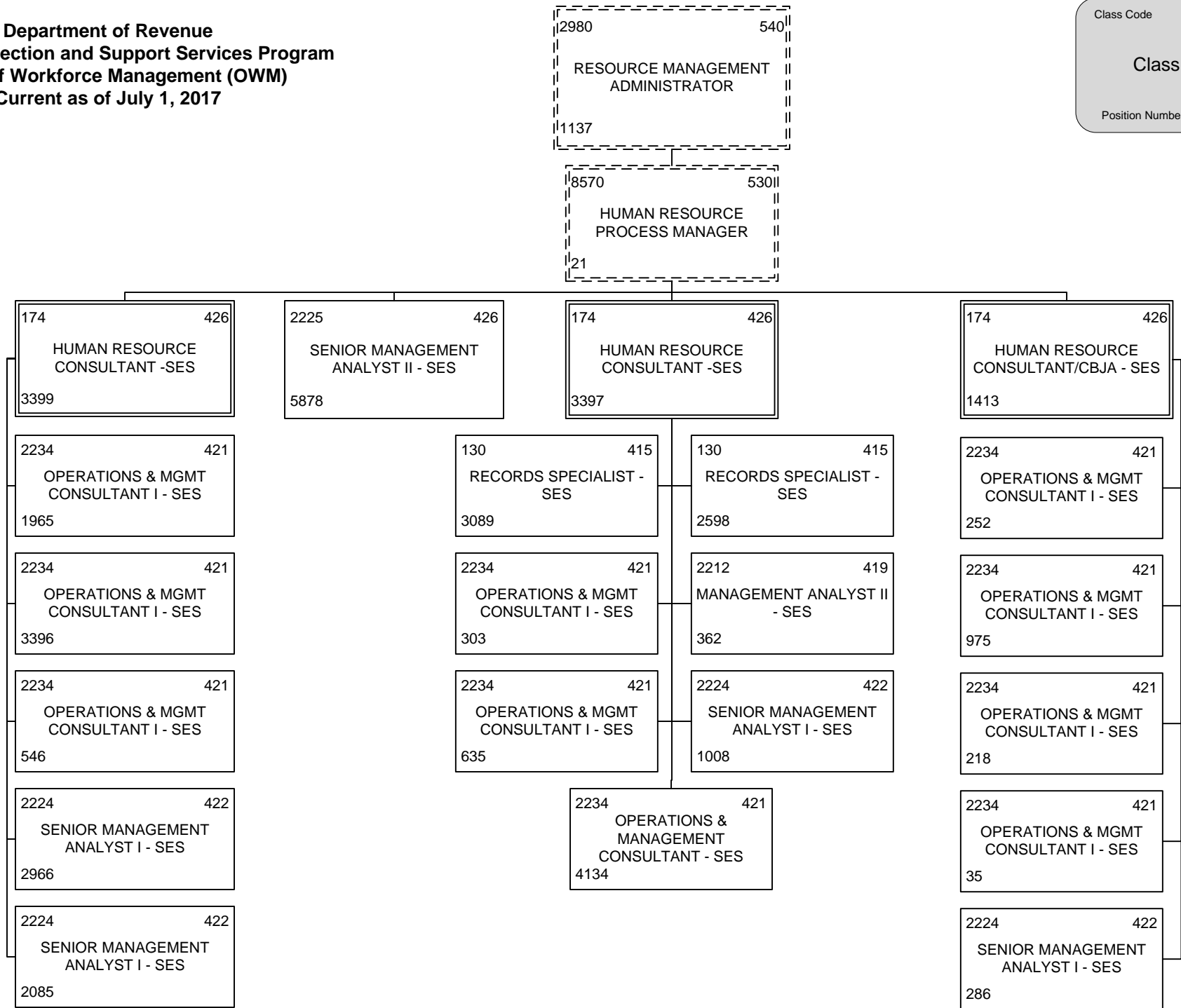
Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2017

Class Code	Pay Grade
Class Title	
Position Number	

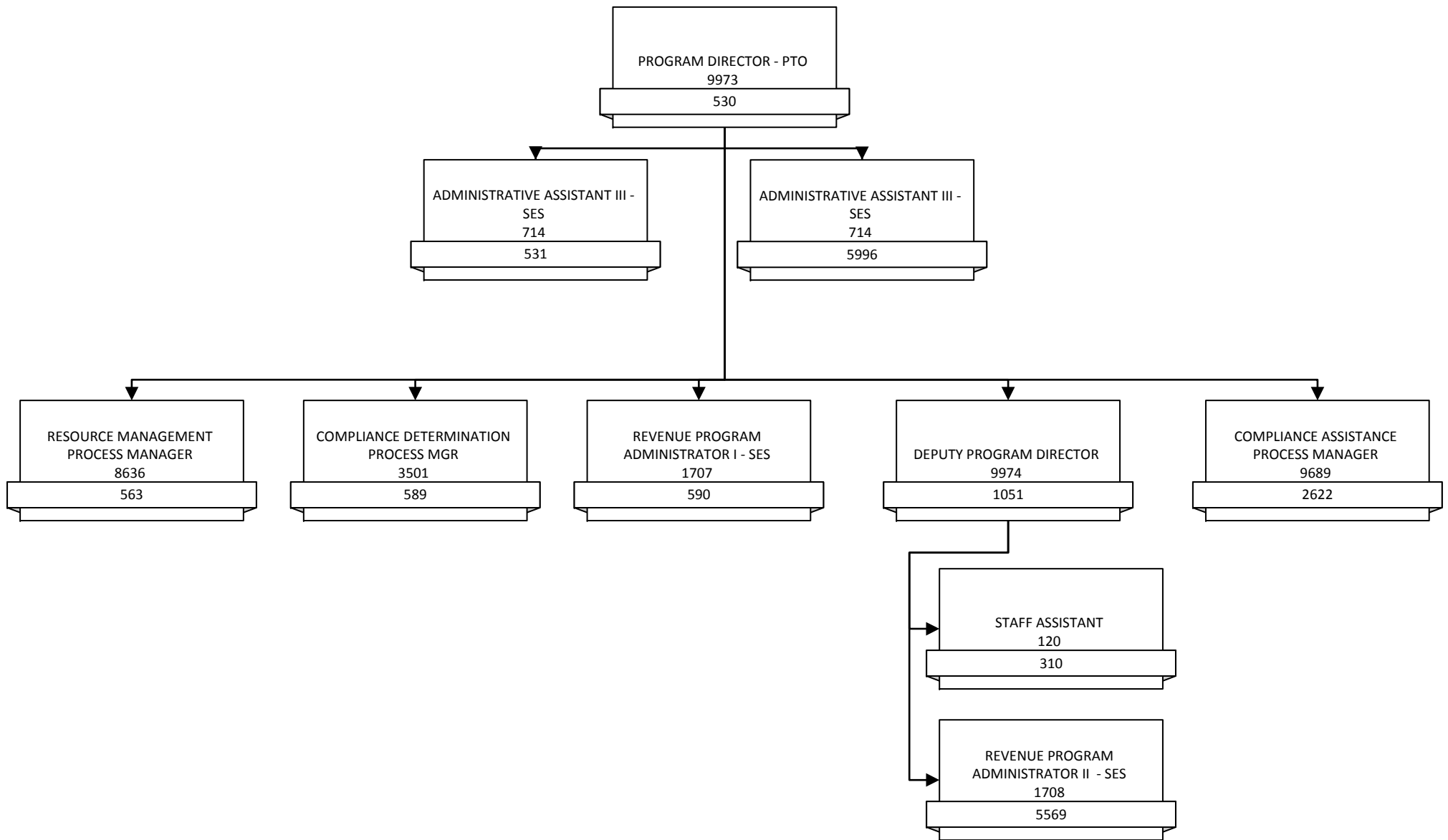


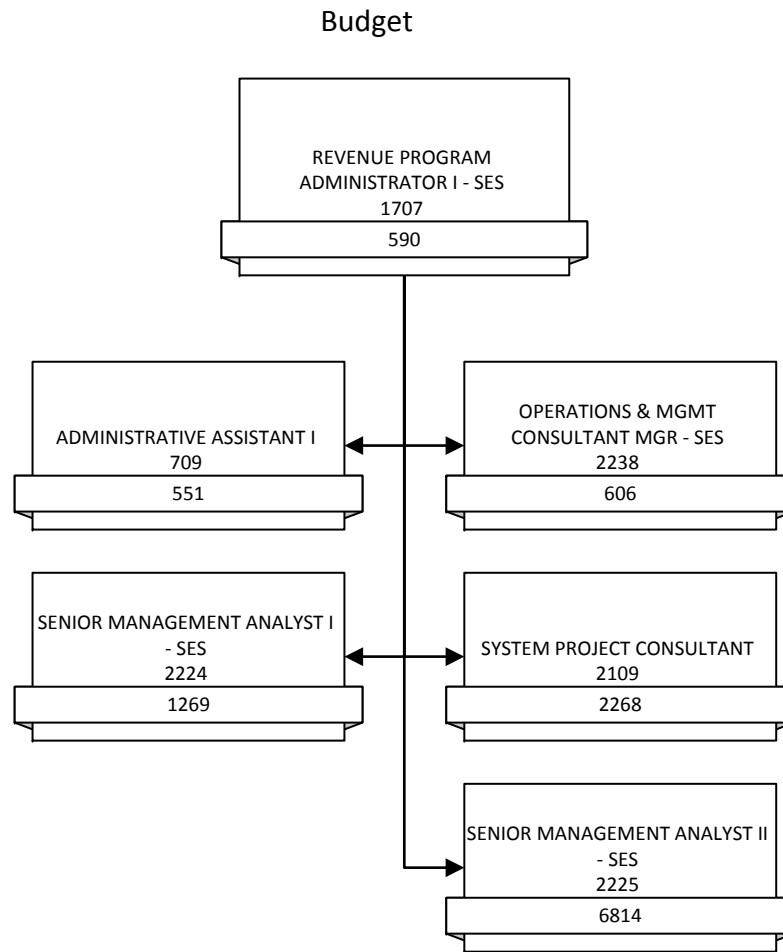
**Department of Revenue
 Executive Direction and Support Services Program
 Office of Workforce Management (OWM)
 Current as of July 1, 2017**

Class Code	Pay Grade
Class Title	
Position Number	

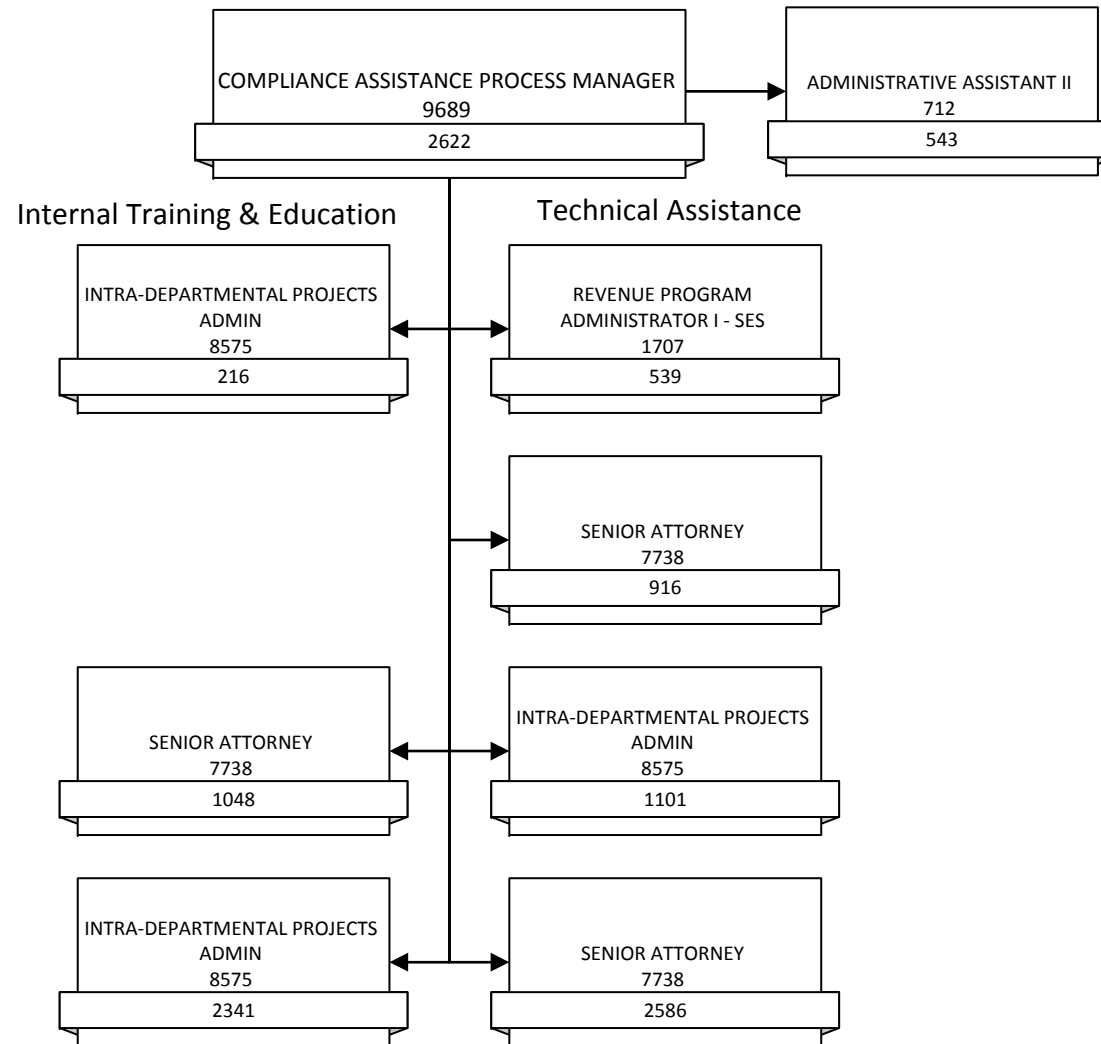


Department of Revenue
Property Tax Oversight
Director's Office – Budget
Current as of July 1, 2017

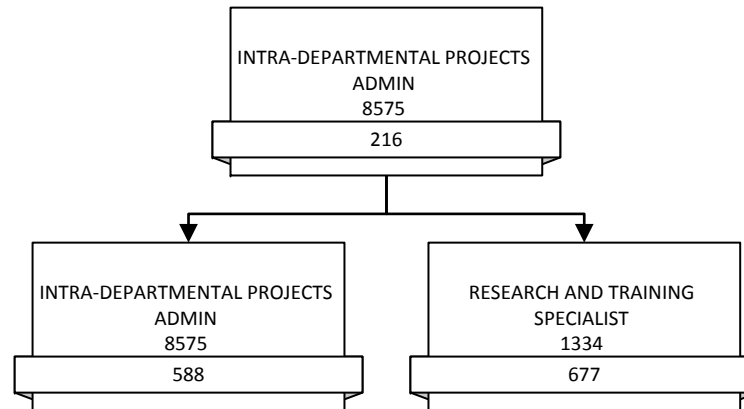




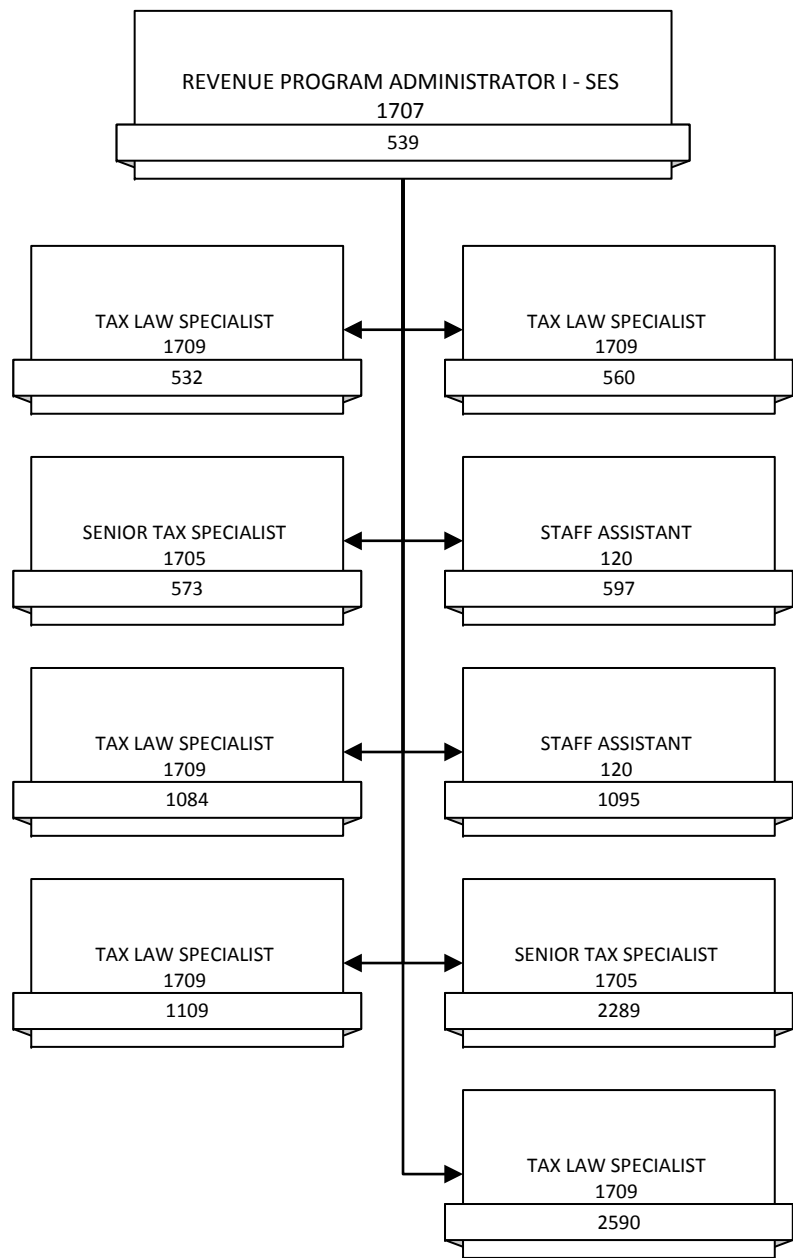
Department of Revenue
 Property Tax Oversight
 Compliance Assistance Process
 Current as of July 1, 2017



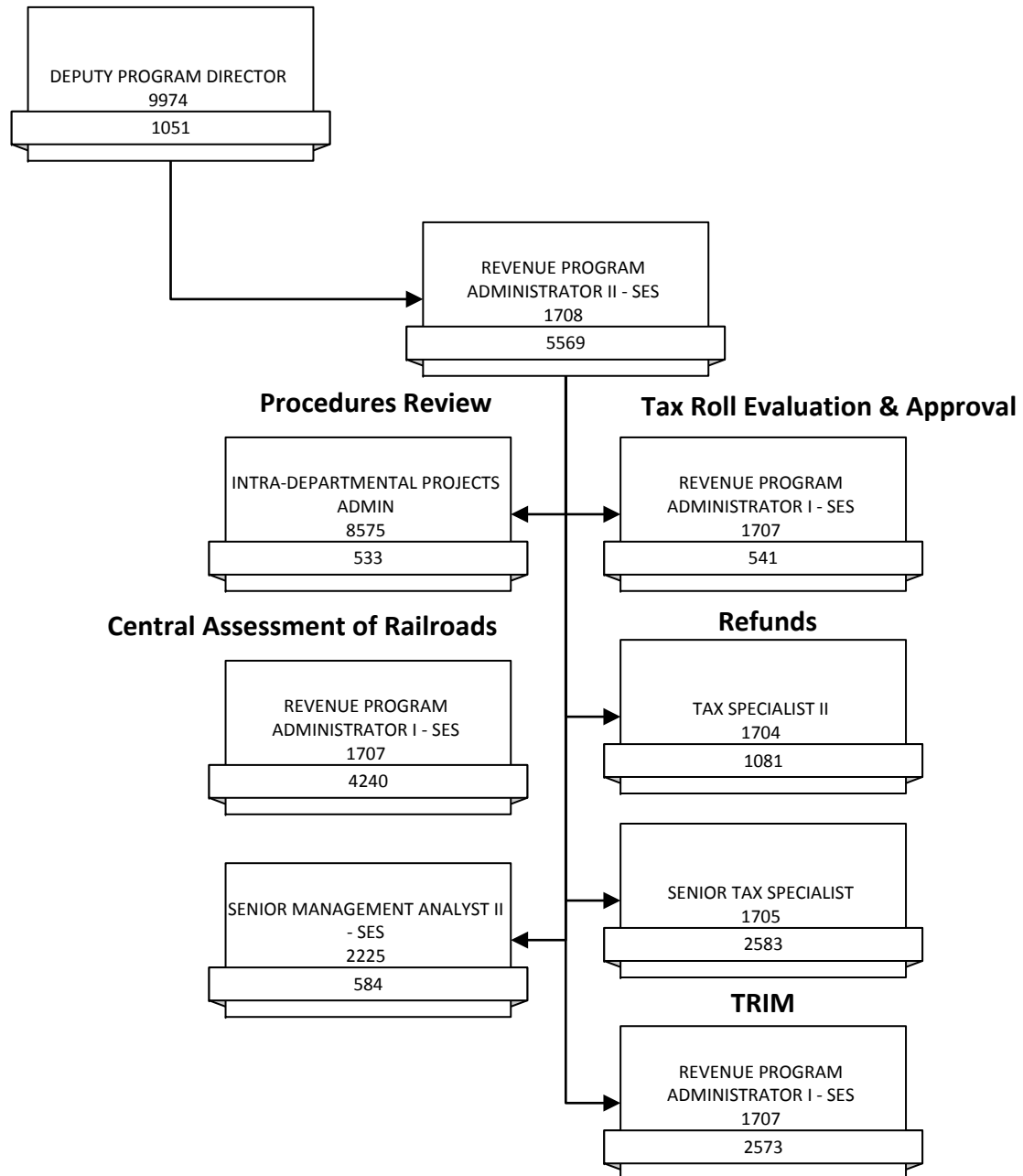
Internal Training & Education



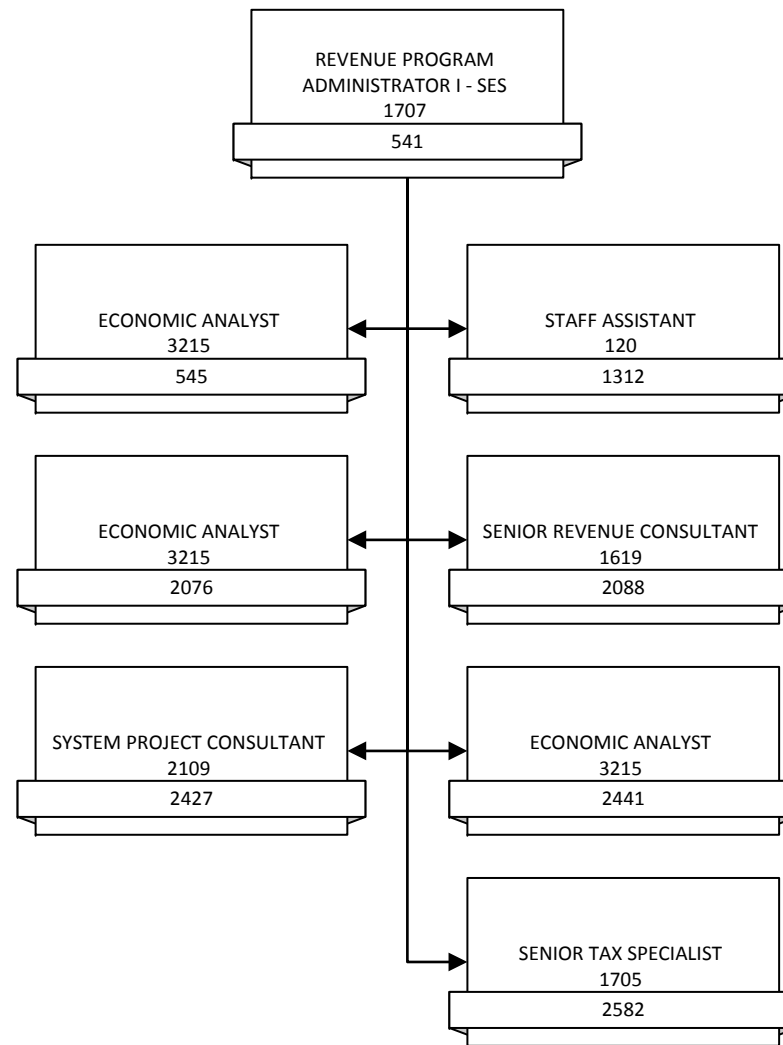
Technical Assistance



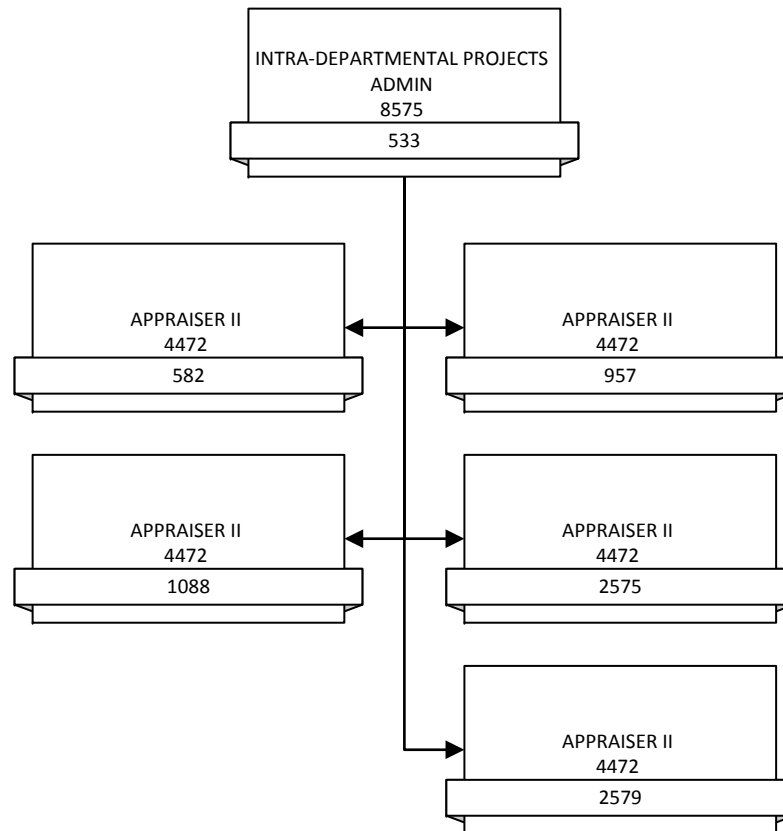
Department of Revenue
 Property Tax Oversight
 Compliance Determination -
 Tallahassee
 Current as of July 1, 2017



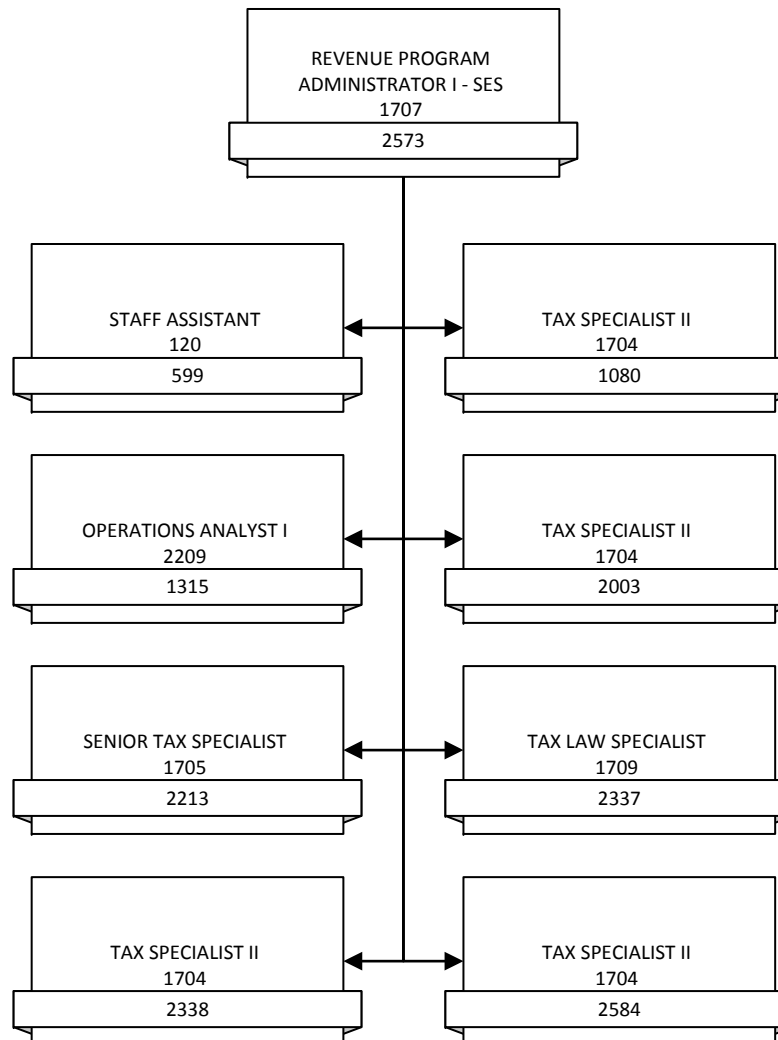
Tax Roll Evaluation & Approval



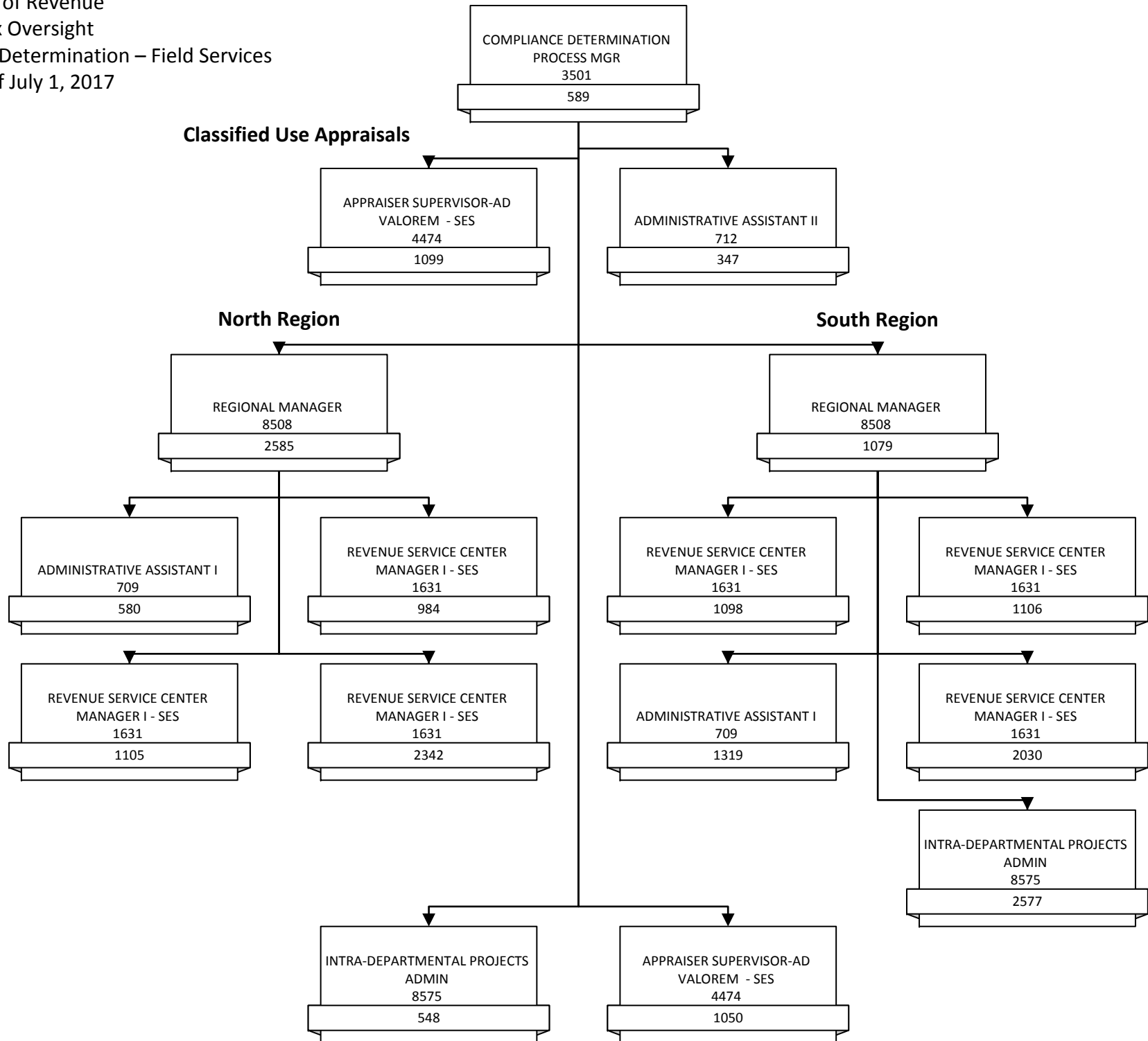
PROCEDURES REVIEW



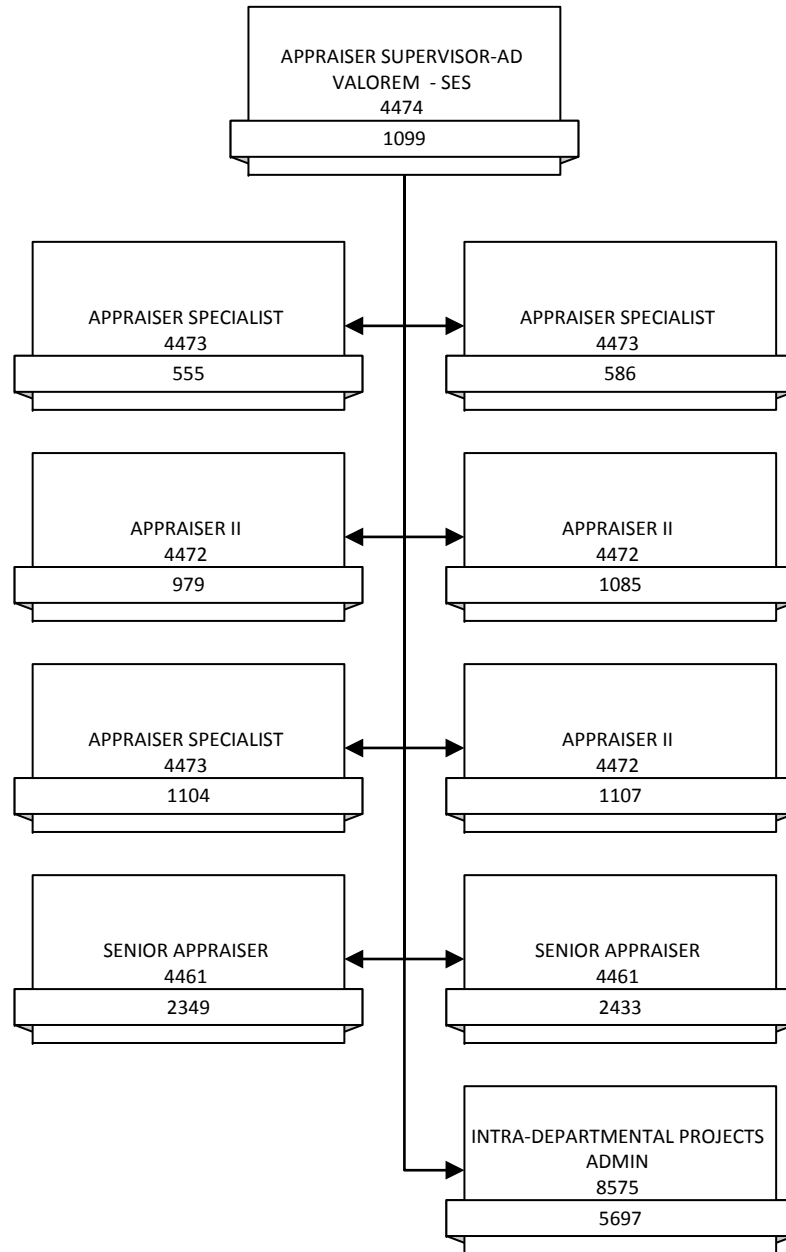
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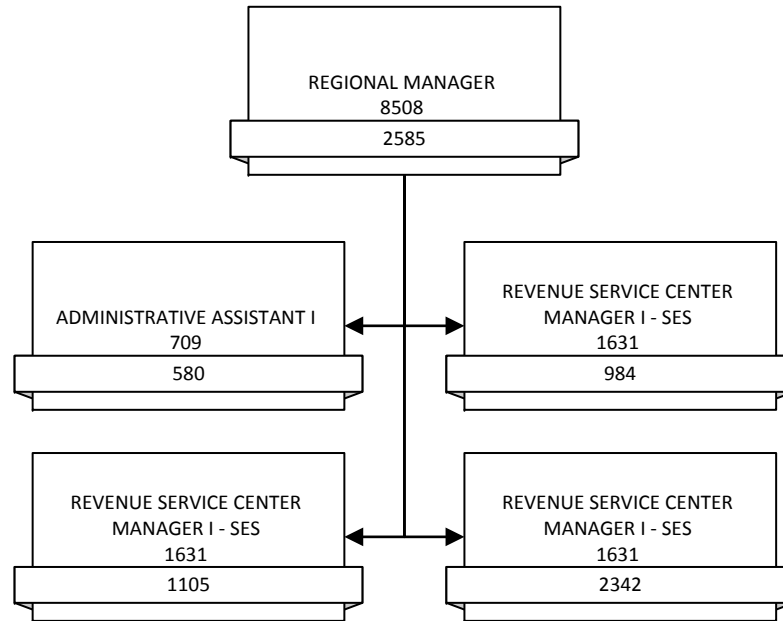
Department of Revenue
 Property Tax Oversight
 Compliance Determination – Field Services
 Current as of July 1, 2017



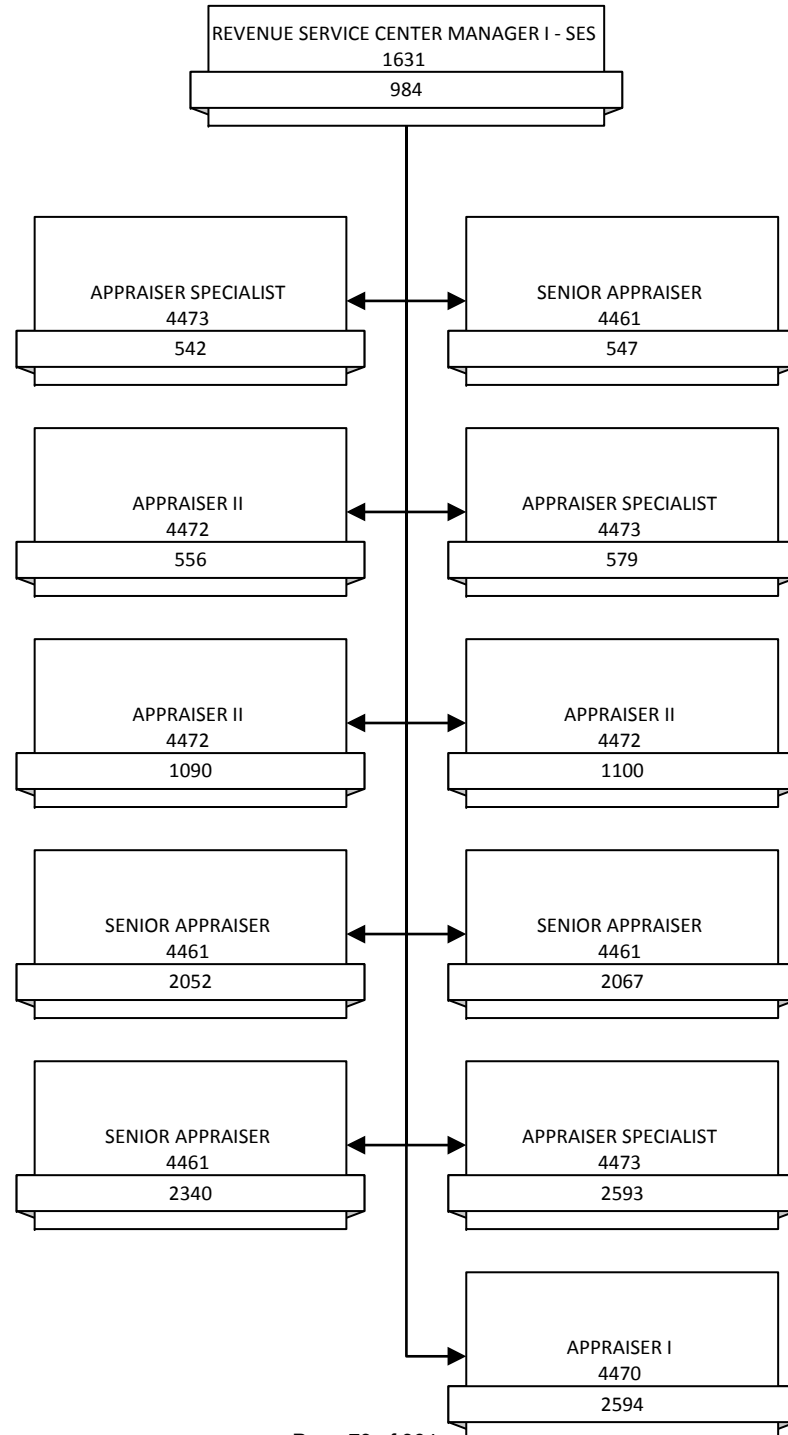
Classified Use Appraisals



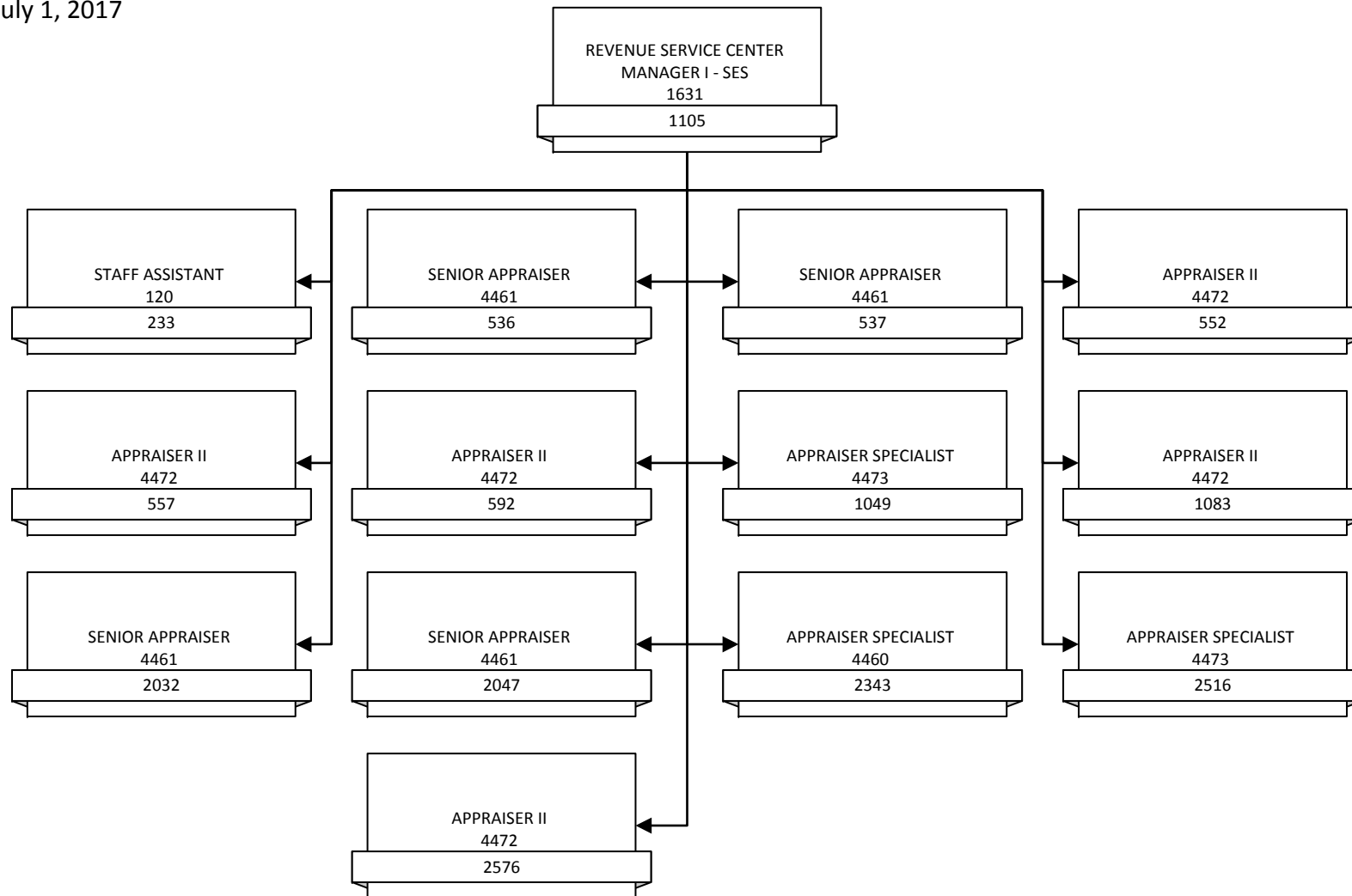
North Region

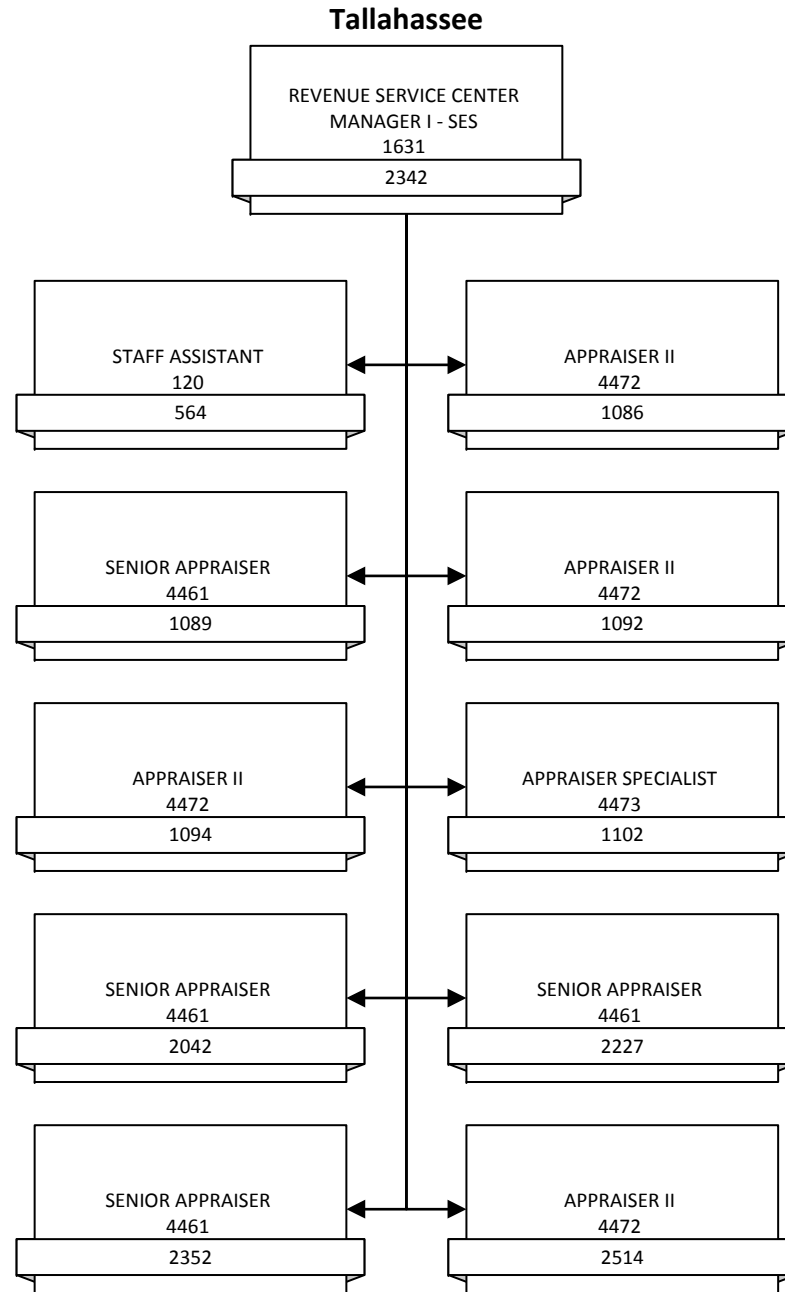


Marianna Service Center

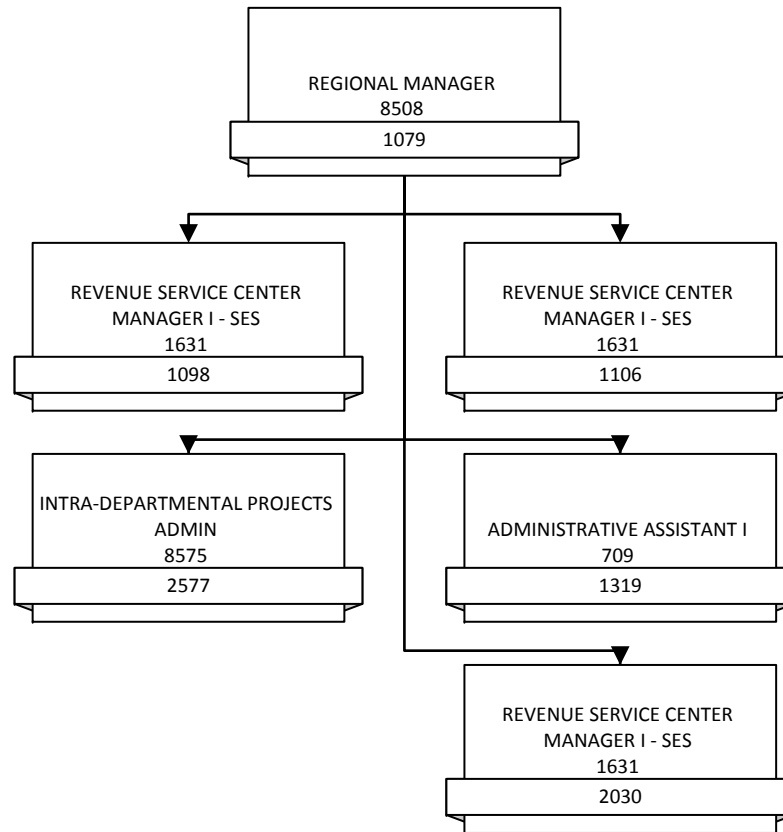


Lake City

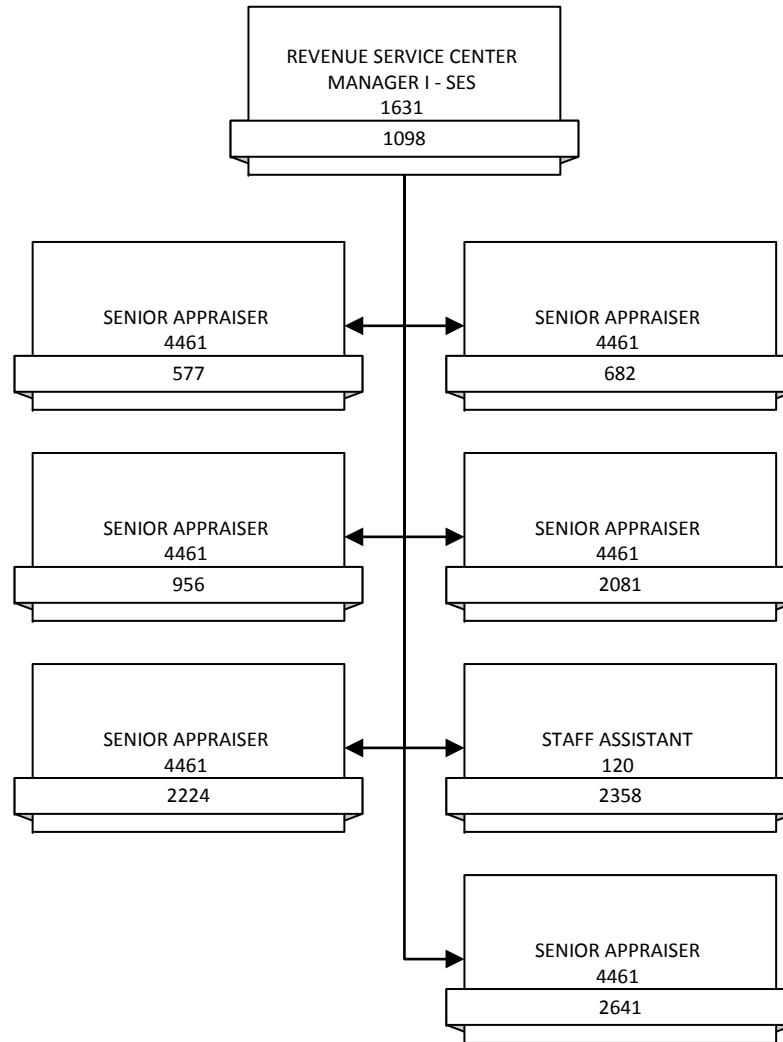




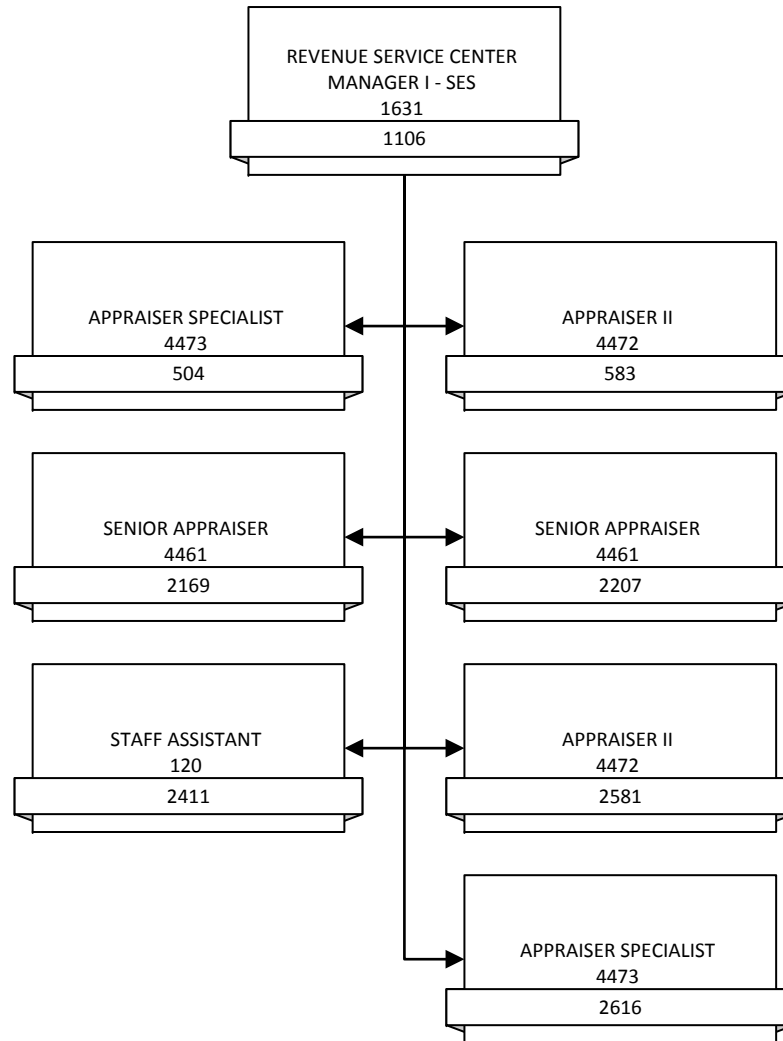
South Region



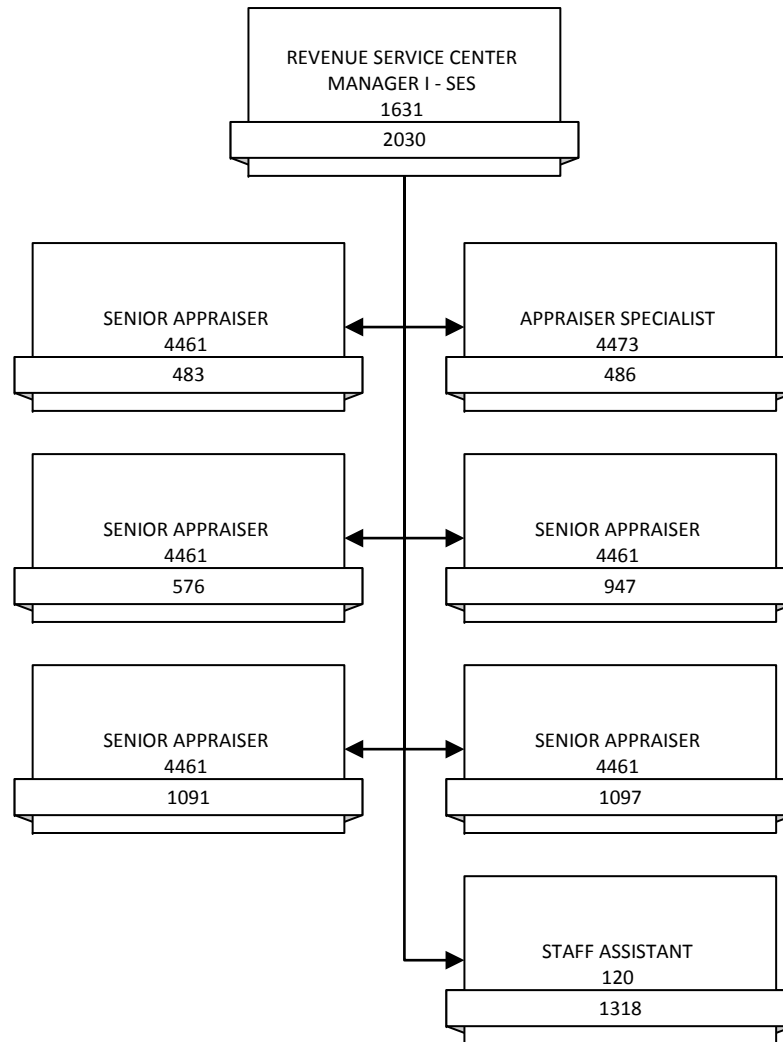
Orlando



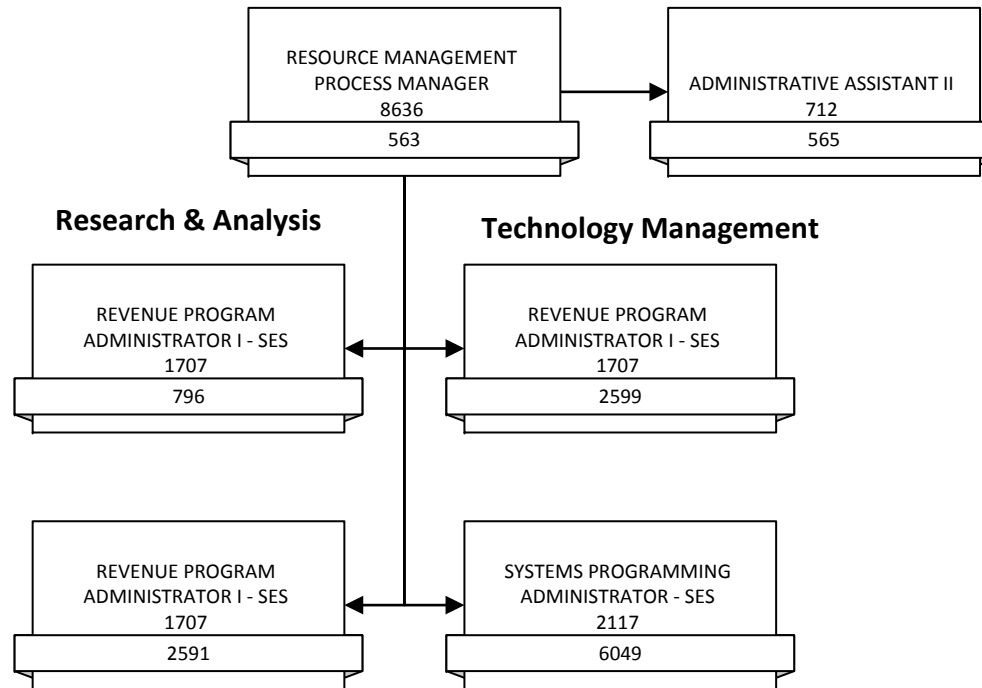
Fort Myers



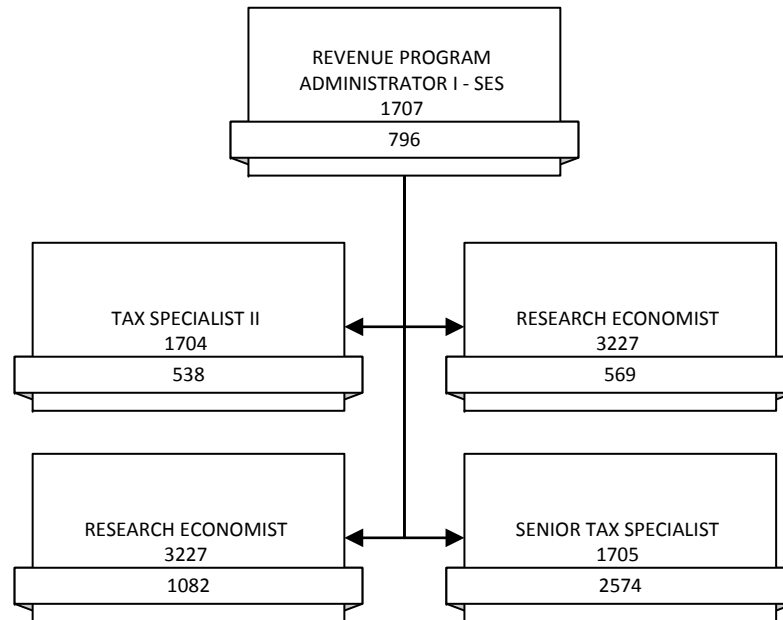
Tampa



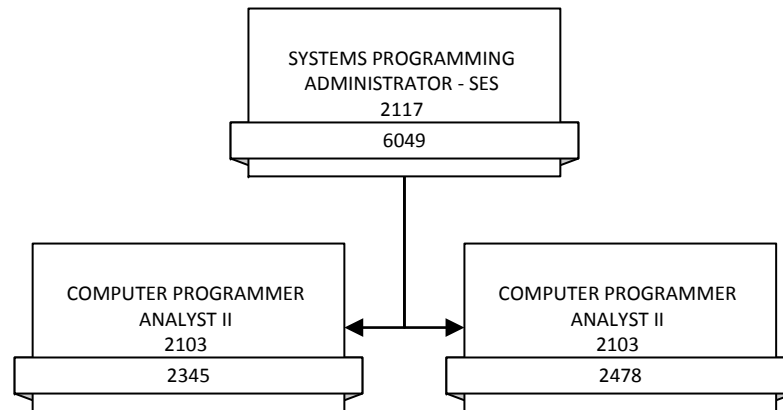
Department of Revenue
 Property Tax Oversight
 Resource Management Process
 Current as of July 1, 2017



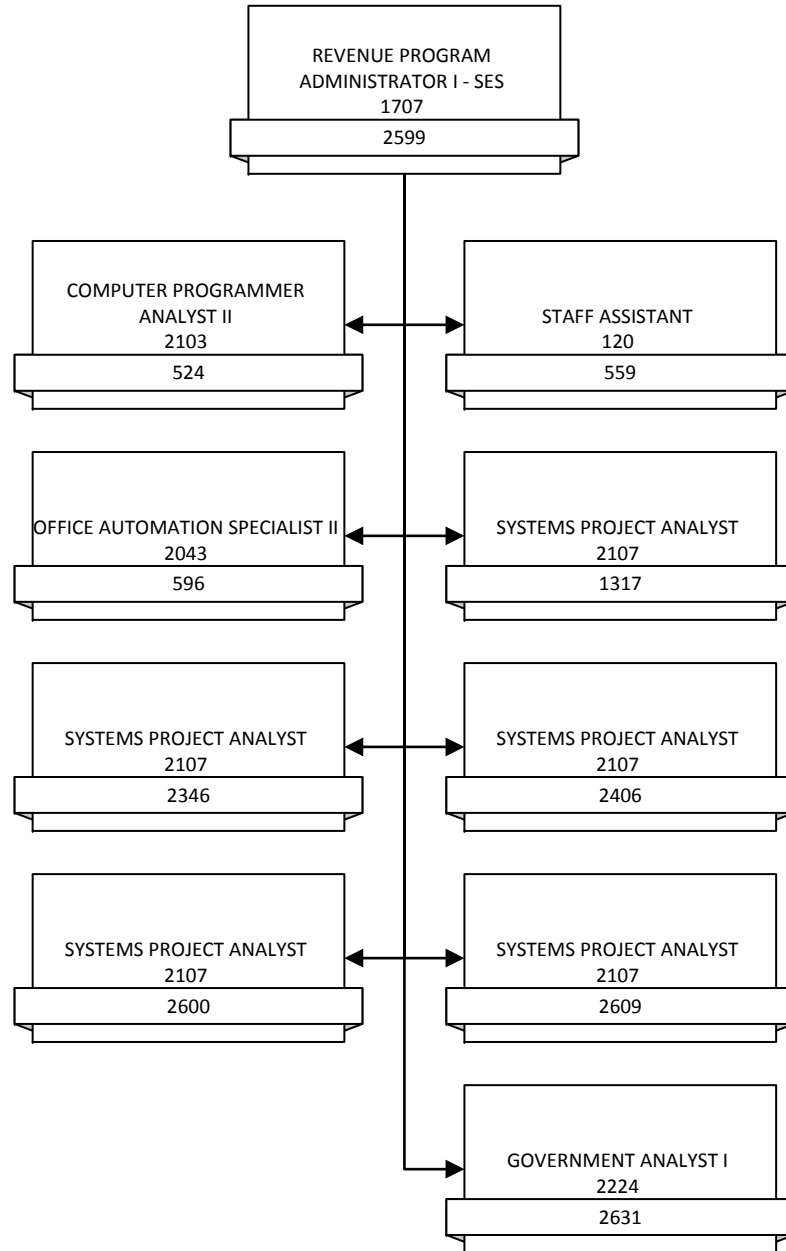
Research & Analysis



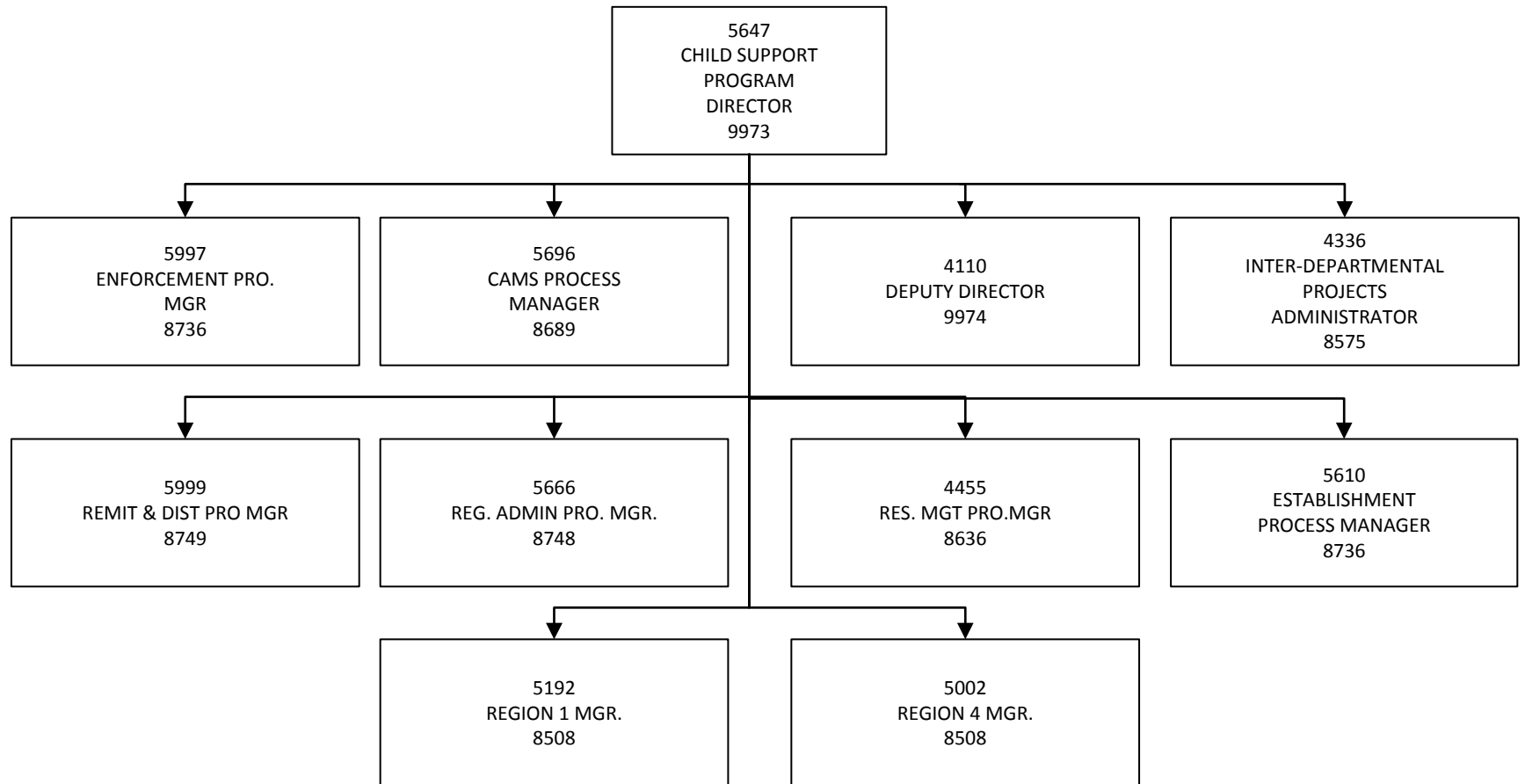
Technology Management



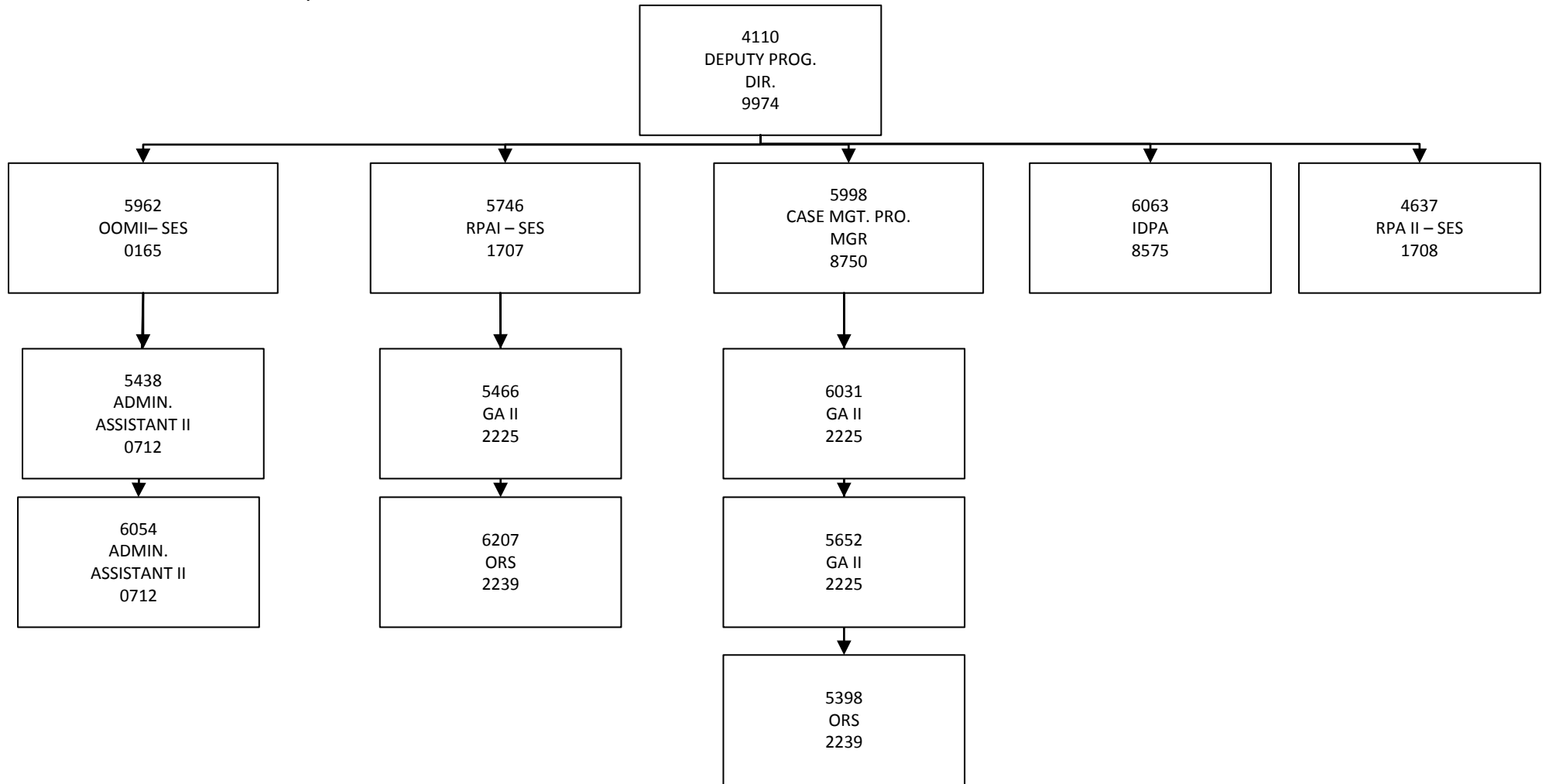
Technology Management



Department of Revenue
Child Support Program
Director's Office
Current as of July 1, 2017



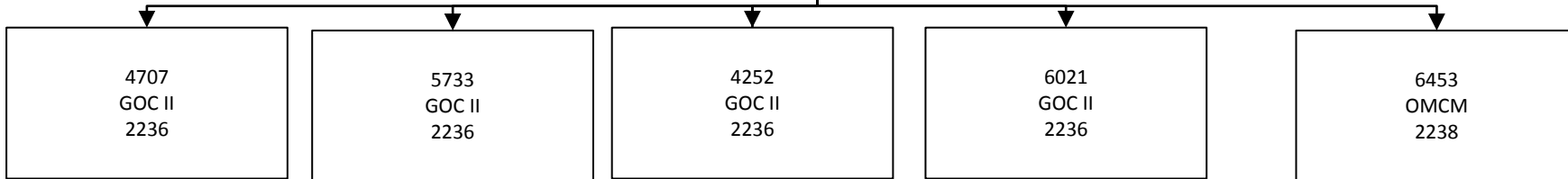
Department of Revenue
Child Support Program
Deputy Director's Office (1 of 2)
Current as of July 1, 2017



Department of Revenue
Child Support Program
Deputy Director's Office-Contract Mgmt. (2 of 2)
Current as of July 1, 2017

4110
DEPUTY PROG.
DIR.
9974

6063
IDPA
8575



4707
GOC II
2236

5733
GOC II
2236

4252
GOC II
2236

6021
GOC II
2236

6453
OMCM
2238

6337
OA II
2212

5295
GOC I
2234

6247
OA II
2212

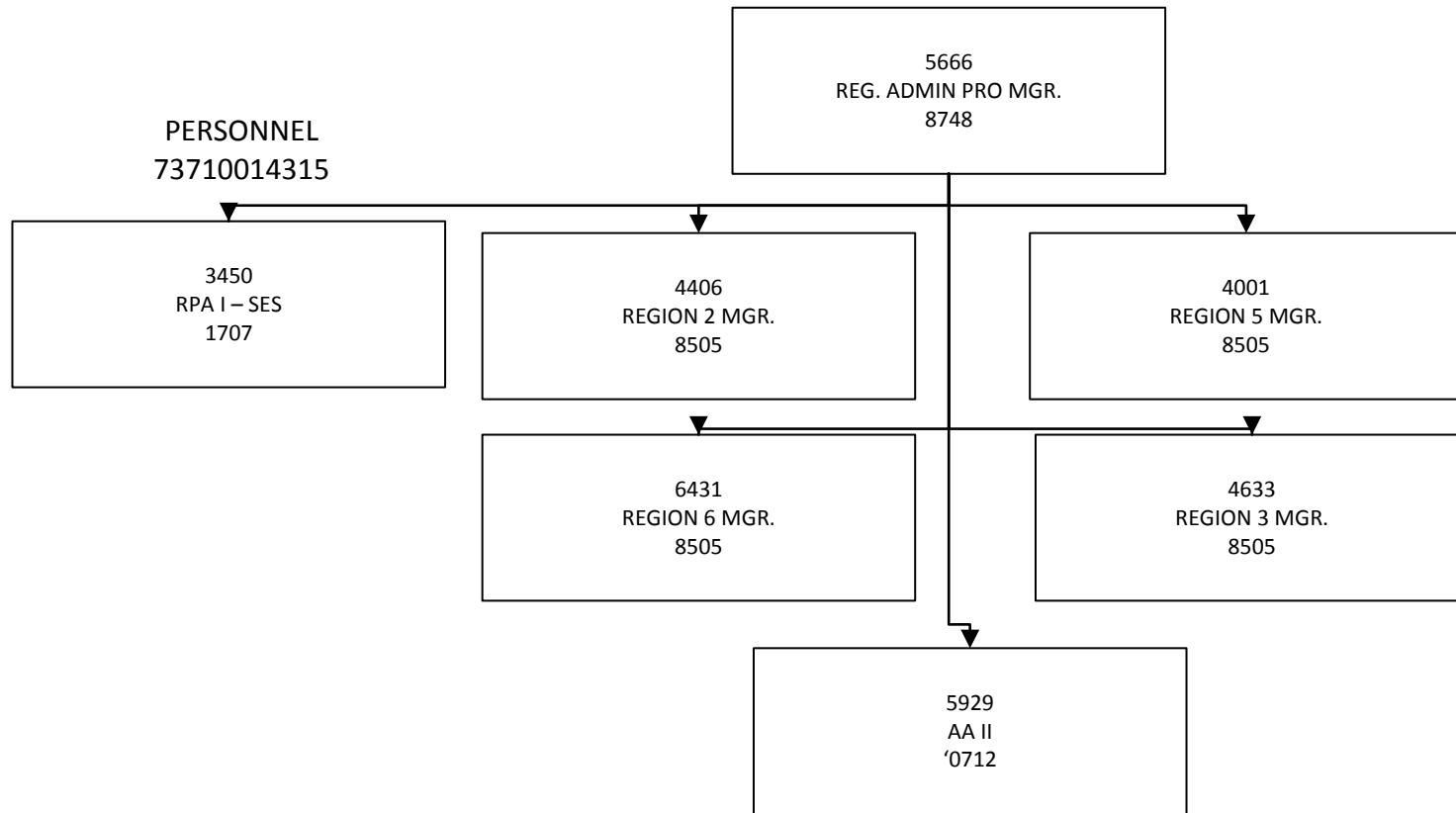
6438
GOC I
2234

5689
ORS
2239

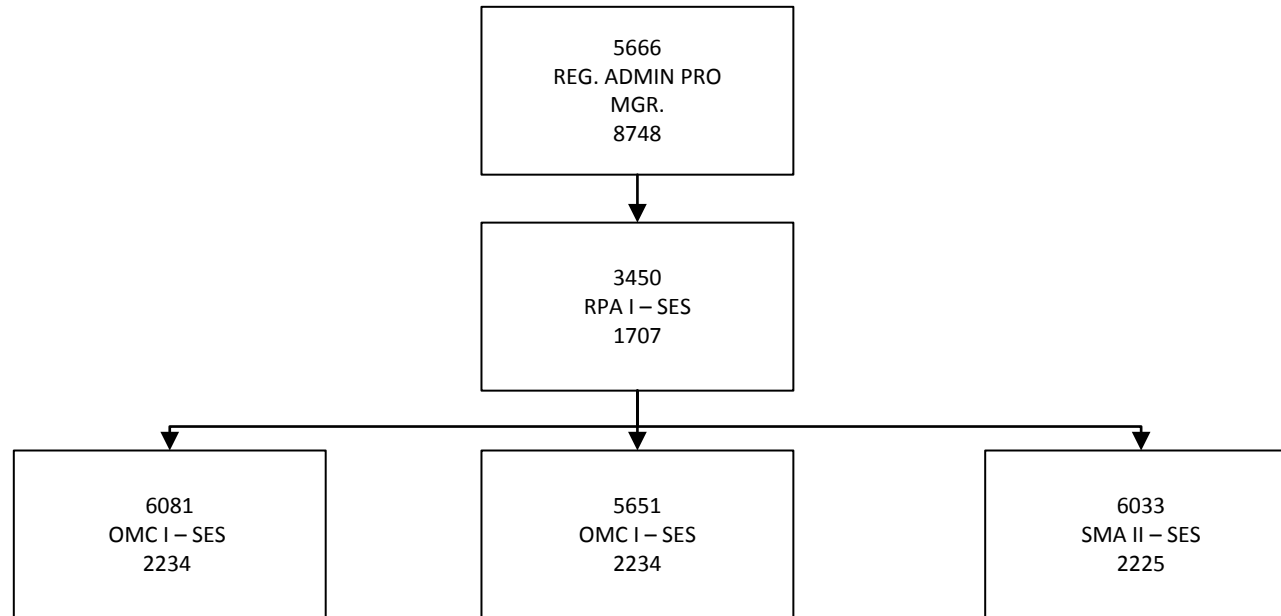
5616
GOC I
2234

5741
GOC I
2234

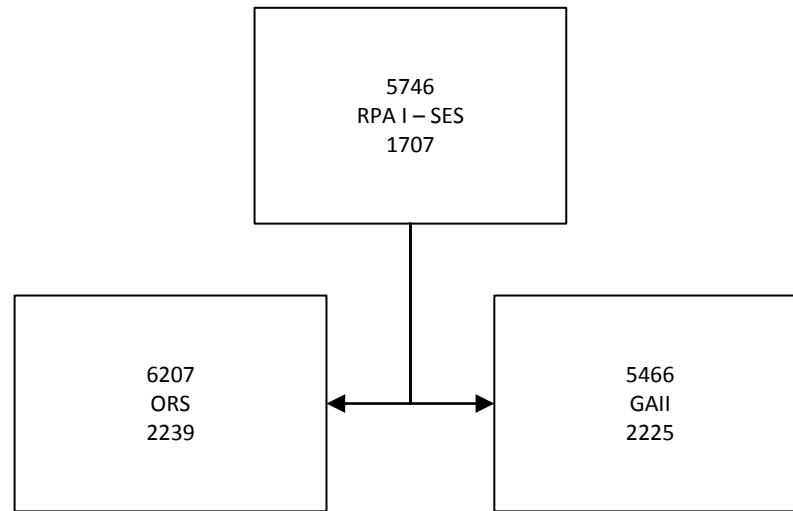
Department of Revenue
Child Support Program
Region Administration (1 of 2)
Current as of July 1, 2017



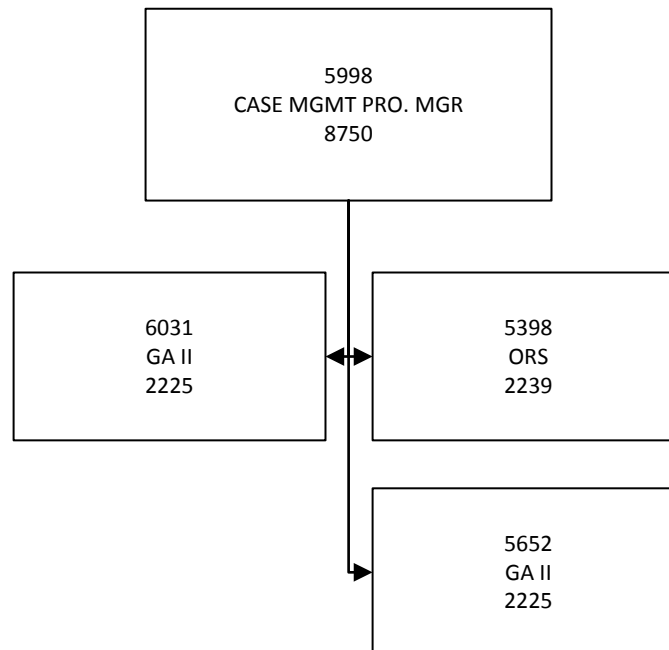
Department of Revenue
Child Support Program
Region Administration-PERSONNEL (2 of2)
Current as of July 1, 2017



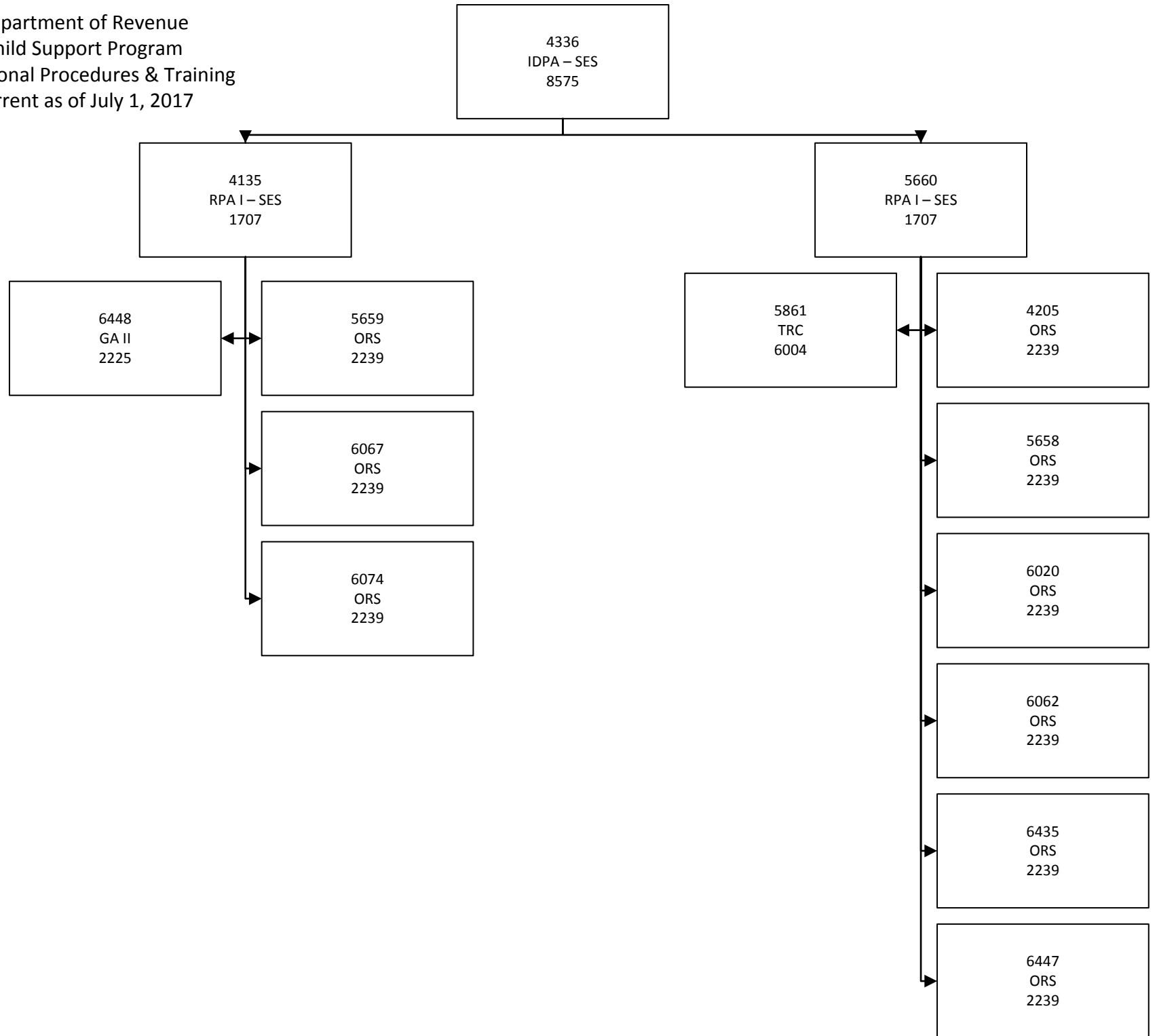
Department of Revenue
Child Support Program
Communications
Current as of July 1, 2017



Department of Revenue
Child Support Program
Child Support Aid Process
Current as of July 1, 2017

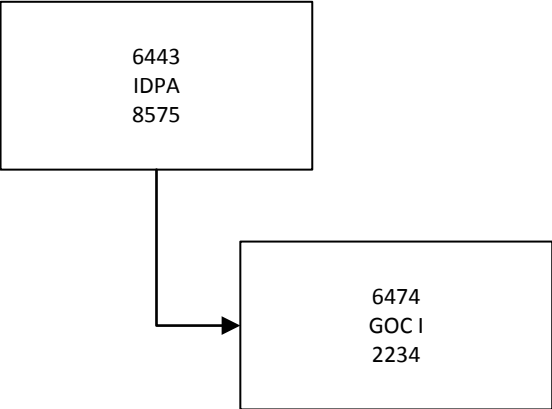


Department of Revenue
Child Support Program
Operational Procedures & Training
Current as of July 1, 2017

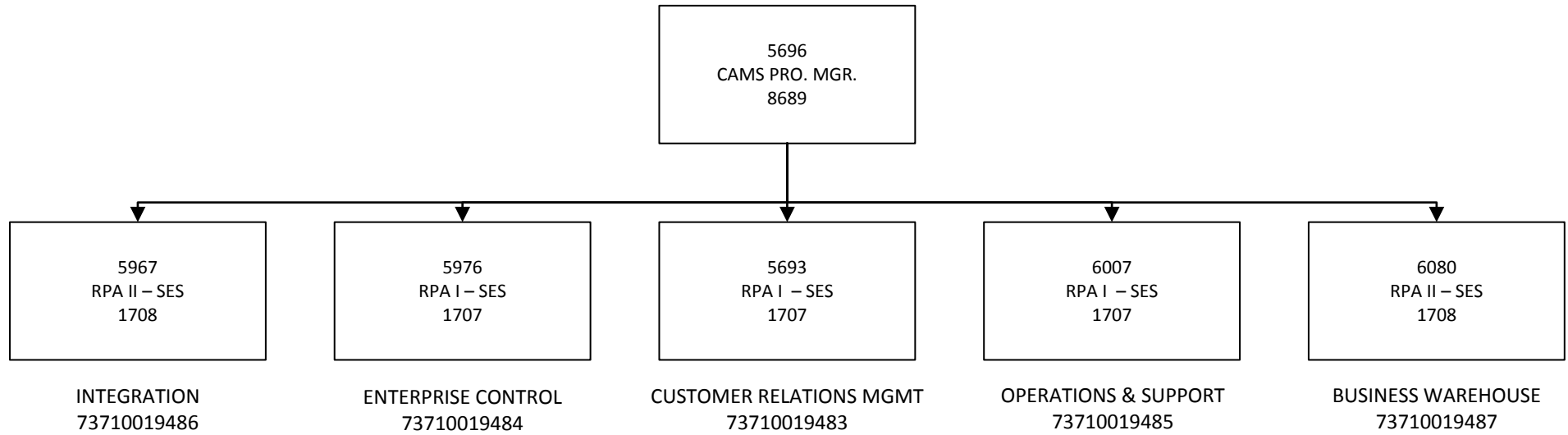


Department of Revenue
Child Support Program
Positions on Loan to EXE Program
Current as of July 1, 2017

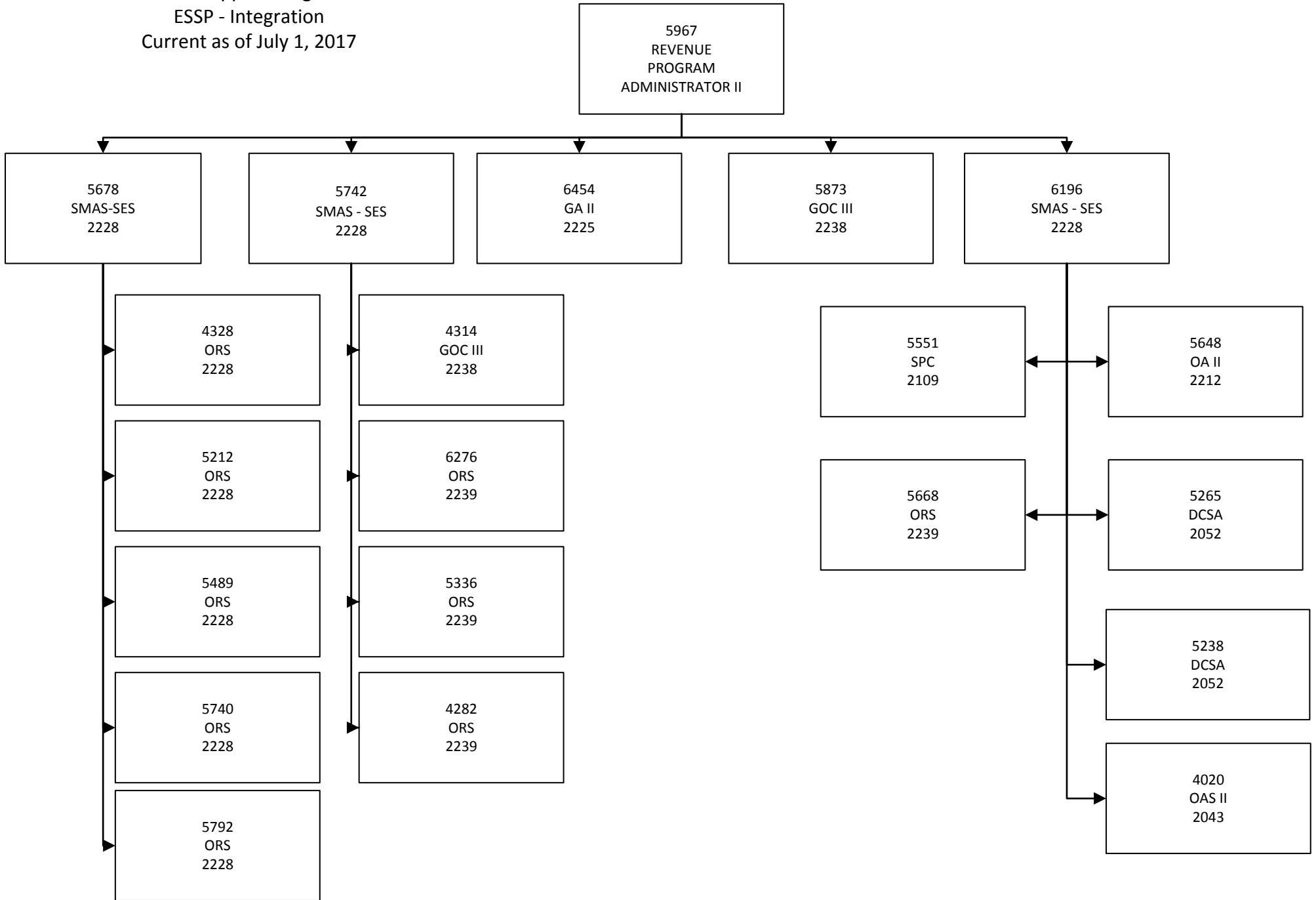
Positions on Loan to EXE



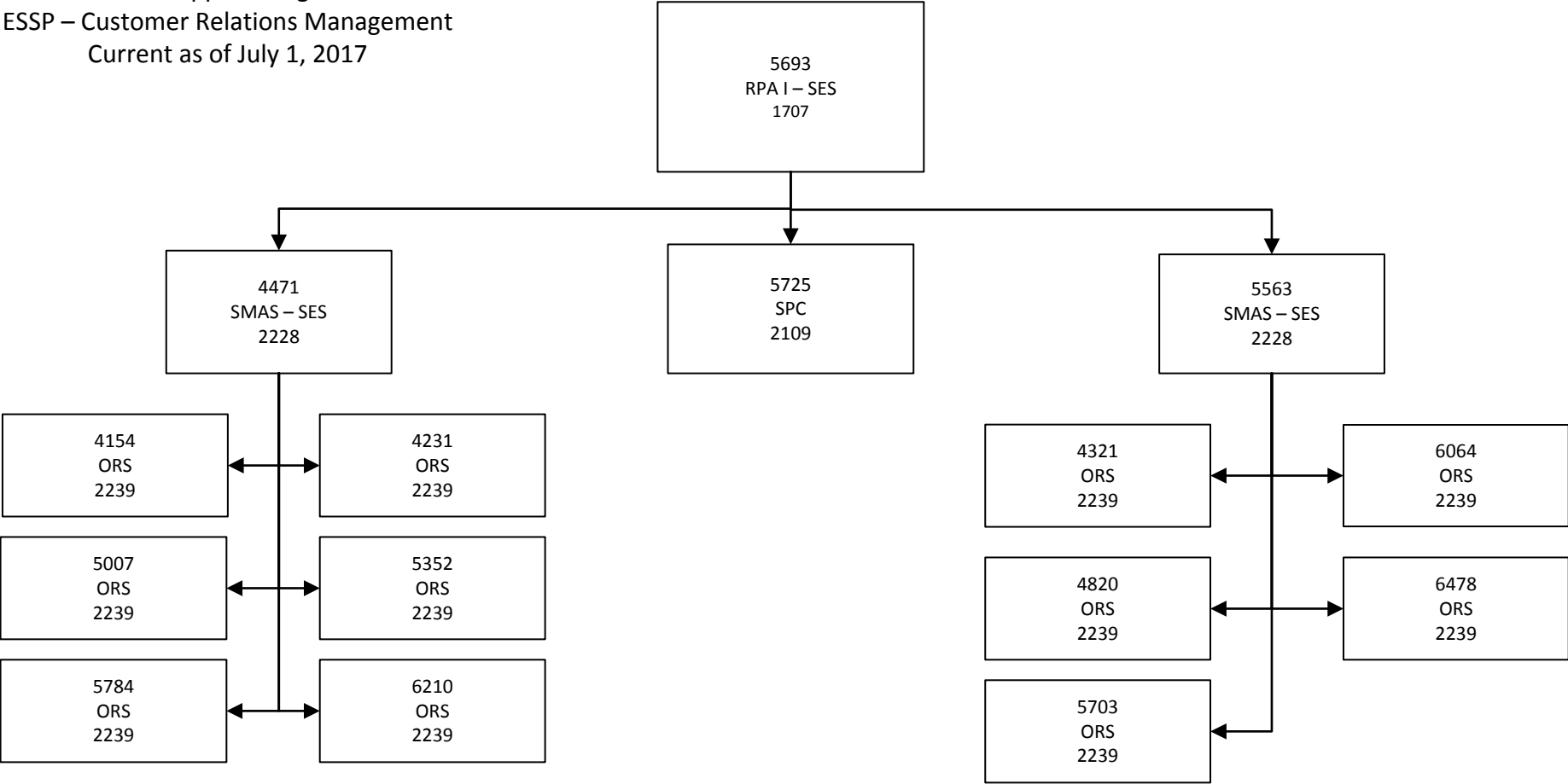
Department of Revenue
Child Support Program
Enterprise System Support Process (ESSP)
Current as of July 1, 2017



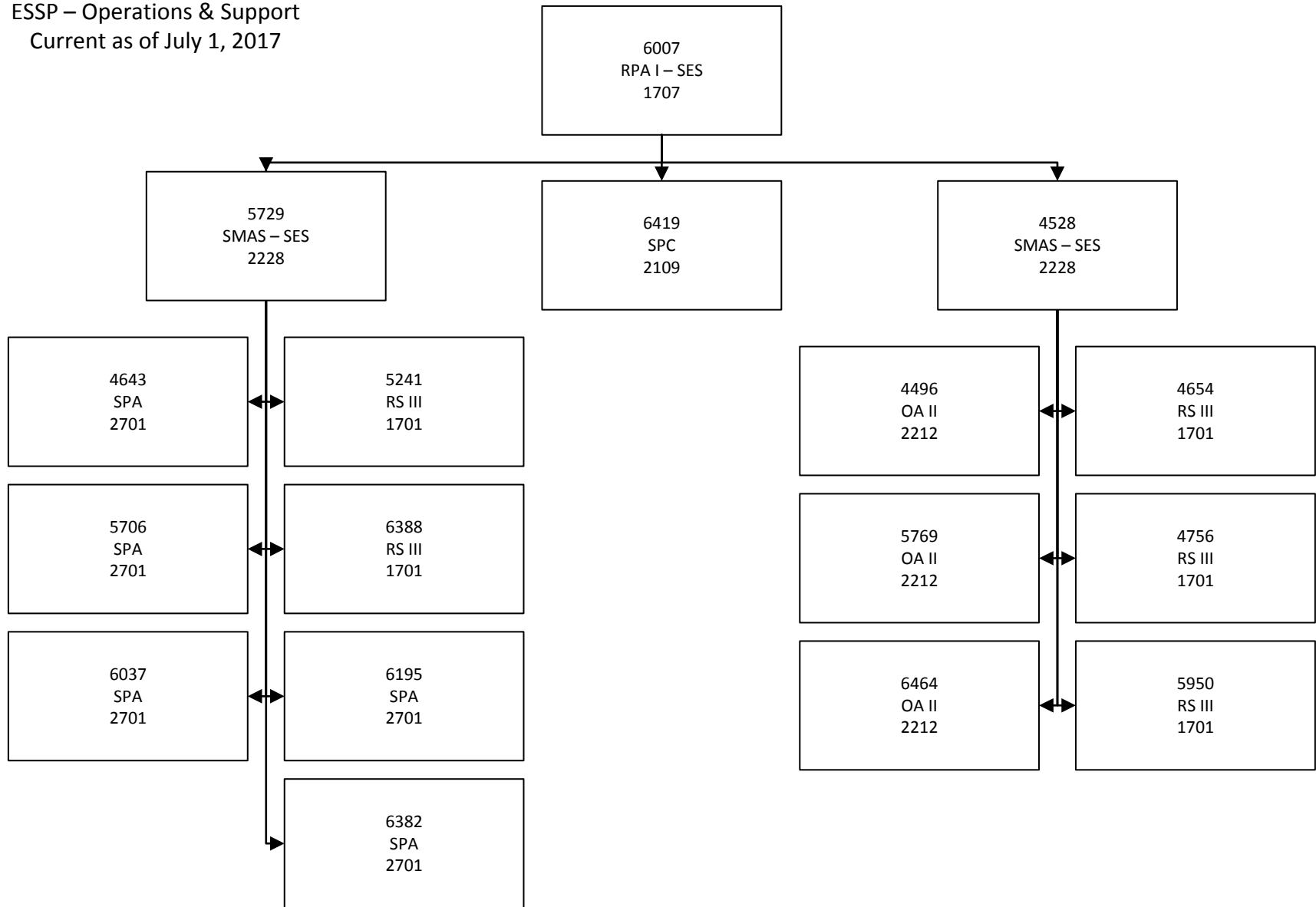
Department of Revenue
 Child Support Program
 ESSP - Integration
 Current as of July 1, 2017



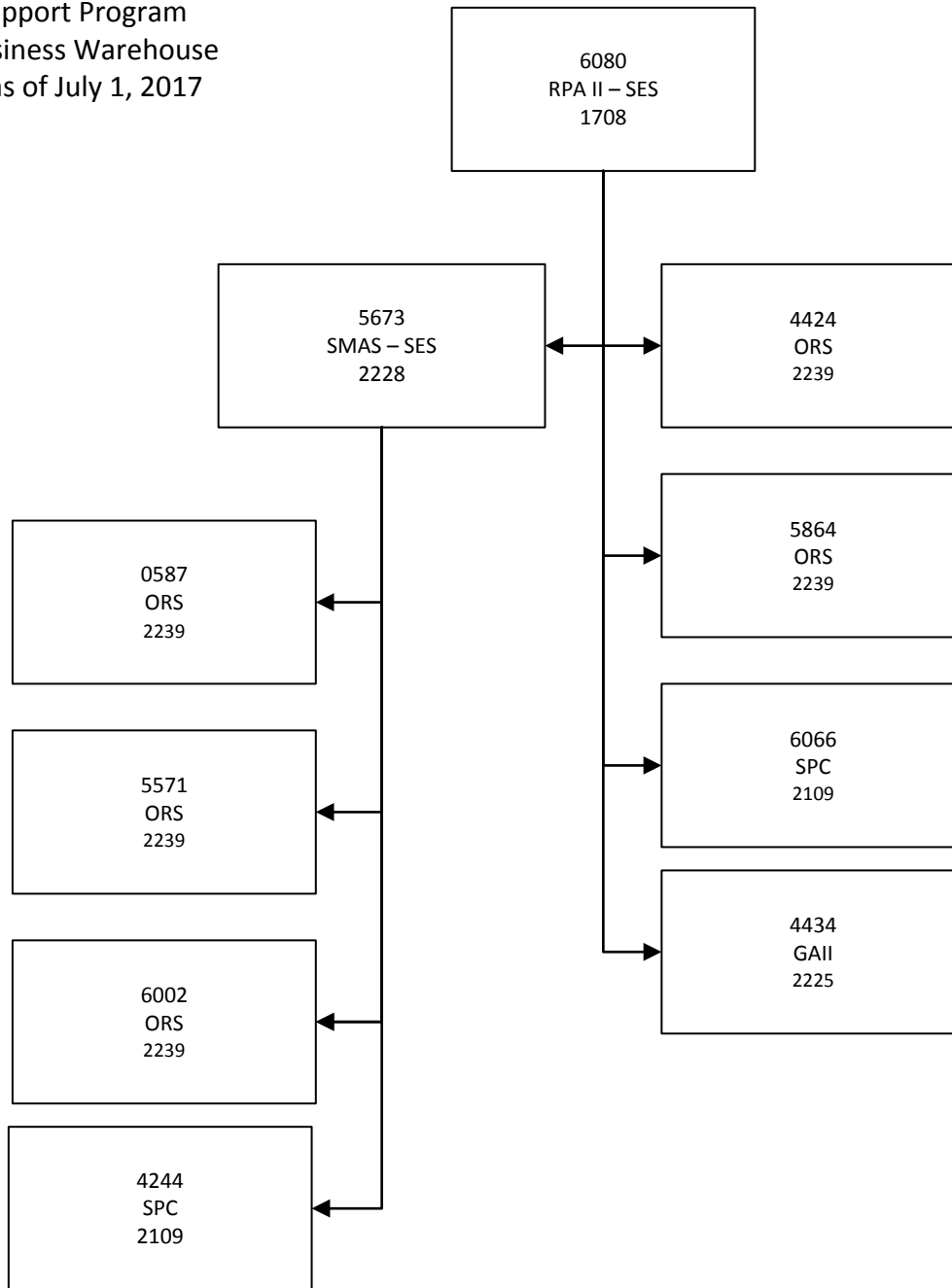
Department of Revenue
Child Support Program
ESSP – Customer Relations Management
Current as of July 1, 2017



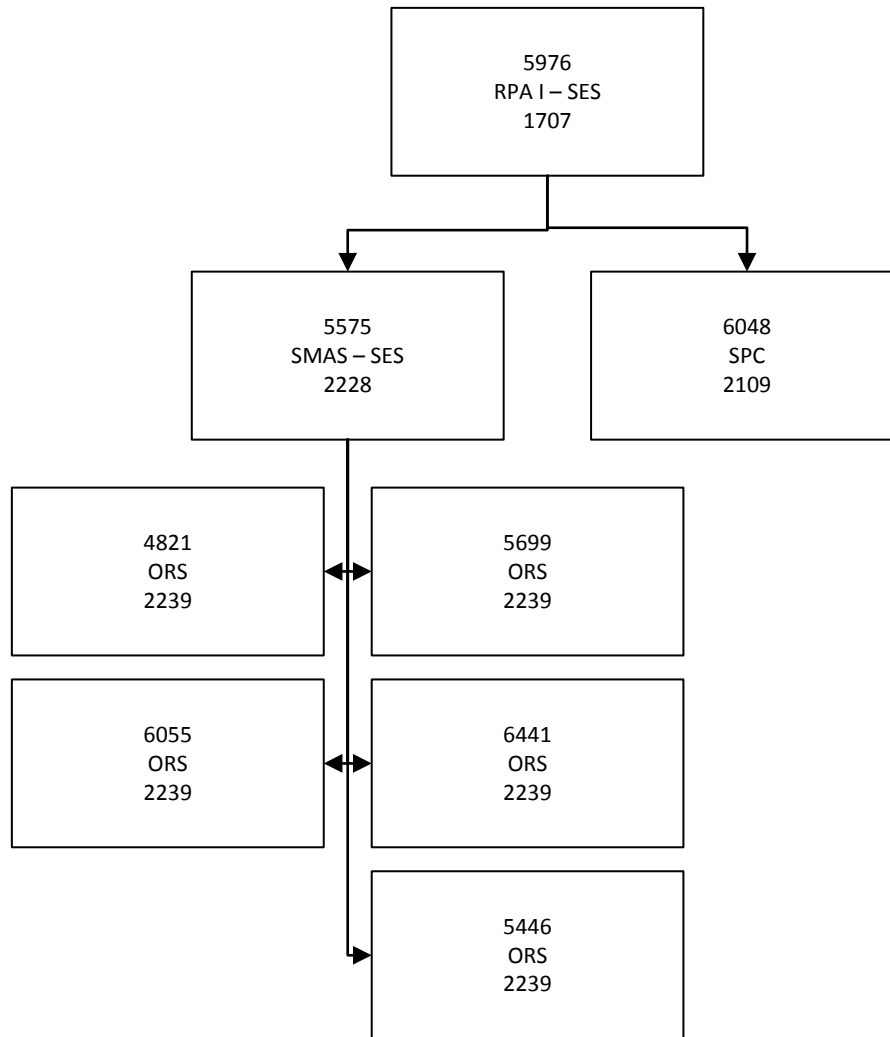
Department of Revenue
 Child Support Program
 ESSP – Operations & Support
 Current as of July 1, 2017



Department of Revenue
Child Support Program
ESSP – Business Warehouse
Current as of July 1, 2017



Department of Revenue
Child Support Program
ESSP – Enterprise Control Component
Proposed as of July 1, 2017



Department of Revenue
Child Support Program
ESSP – Information System Support
Current as of July 1, 2017

Positions on Loan to ISP

5228
REVENUE
PROGRAM
ADMINISTRATOR I
1707

4548
SYSTEMS PROJECT
CONSULTANT
2109

5662
SYSTEMS PROJECT
ANALYST
2701

4674
SYSTEMS PROJECT
CONSULTANT
2109

5026
SYSTEMS PROJECT
CONSULTANT
2109

5506
SYSTEMS PROJECT
CONSULTANT
2109

4581
OPERATIONS
REVIEW
SPECIALIST
2239

6027
OPERATIONS
REVIEW
SPECIALIST
2239

6329
SYSTEMS
PROGRAMMER III
2115

4098
OFFICE
AUTOMATION
SPECIALIST II
2043

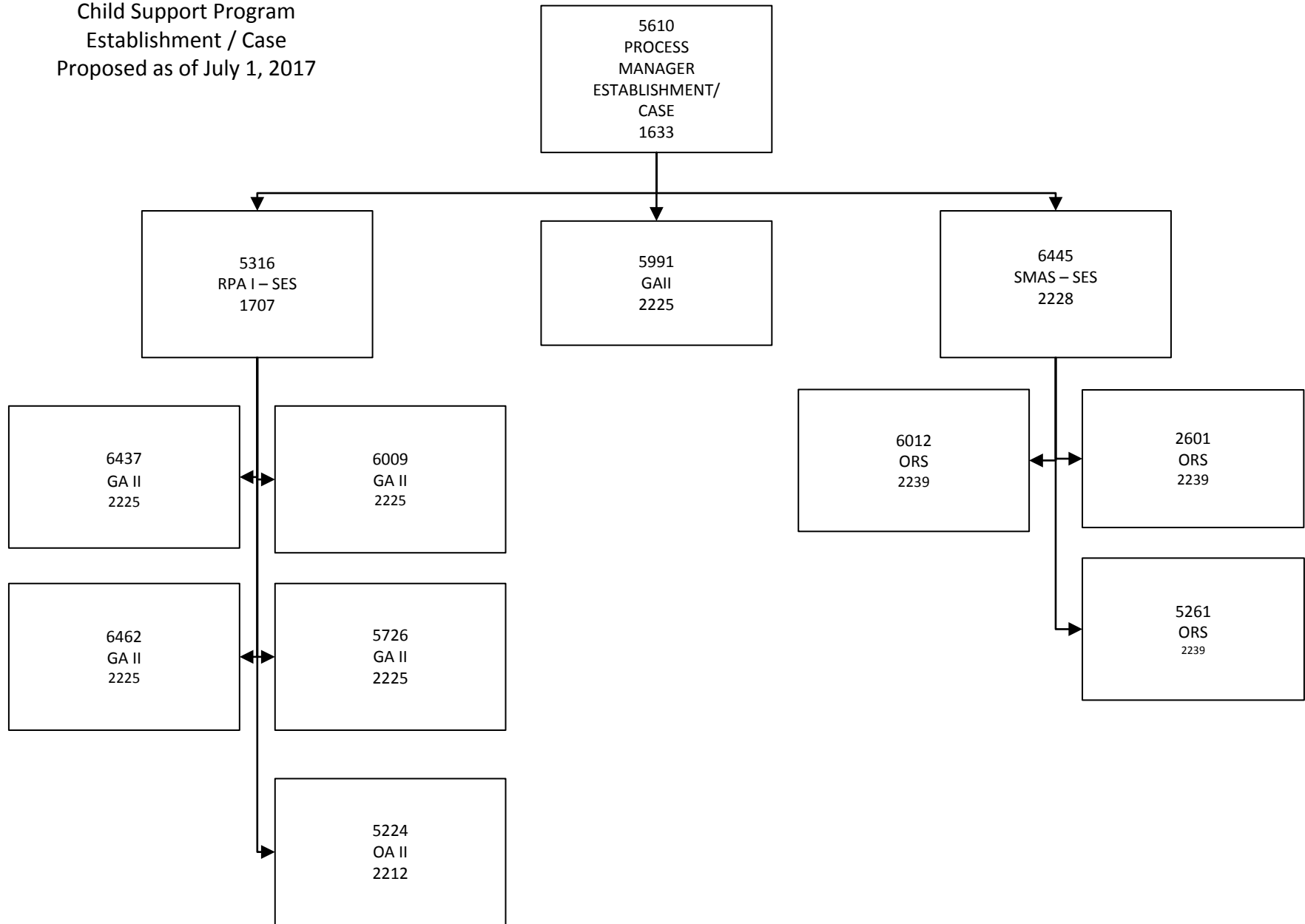
5277
OFFICE
AUTOMATION
SPECIALIST II
2043

6465
OFFICE
AUTOMATION
ANALYST
2047

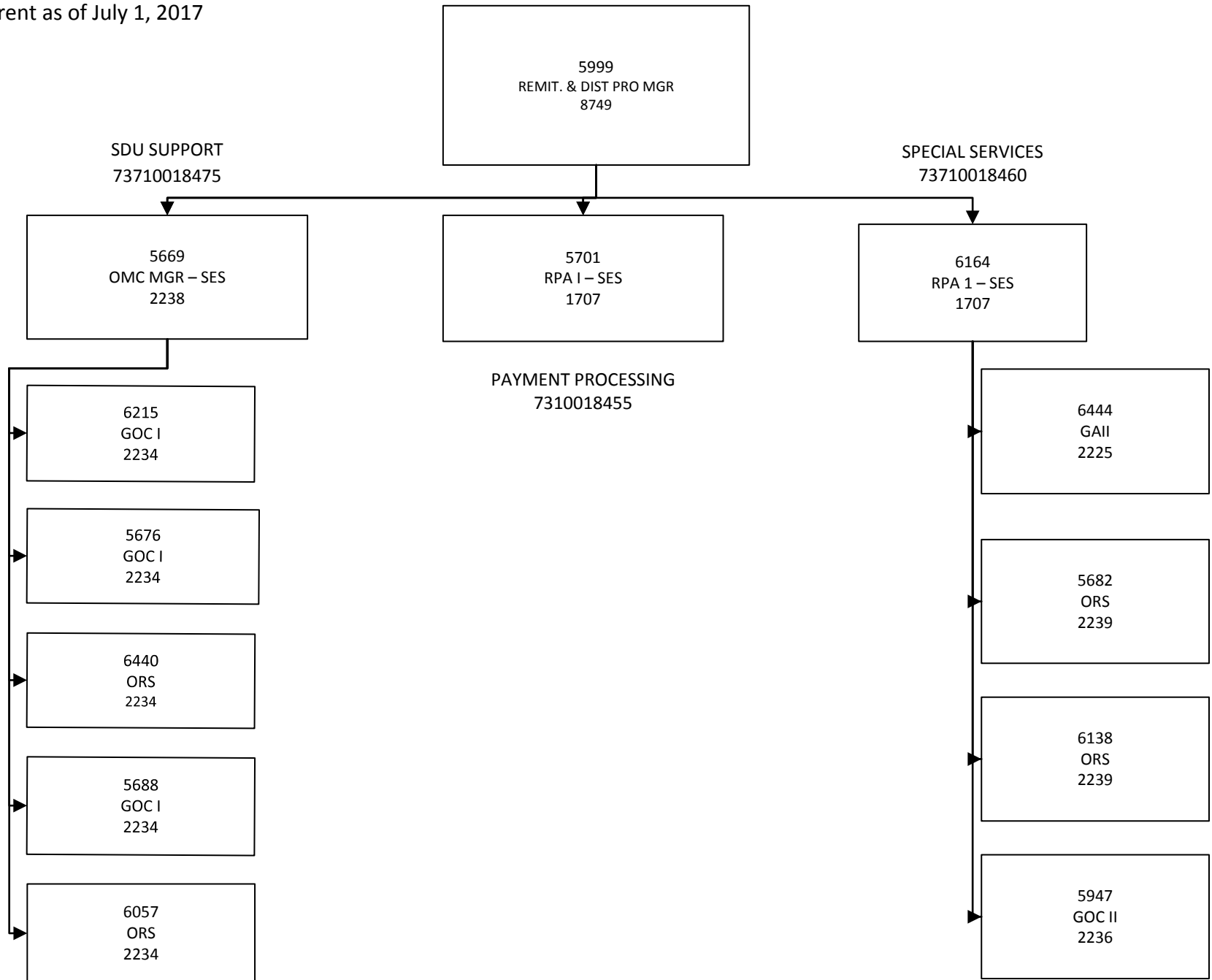
4724
EDP QUALITY
CONTROL
SPECIALIST
2016

5097
EDP QUALITY
CONTROL
SPECIALIST
2016

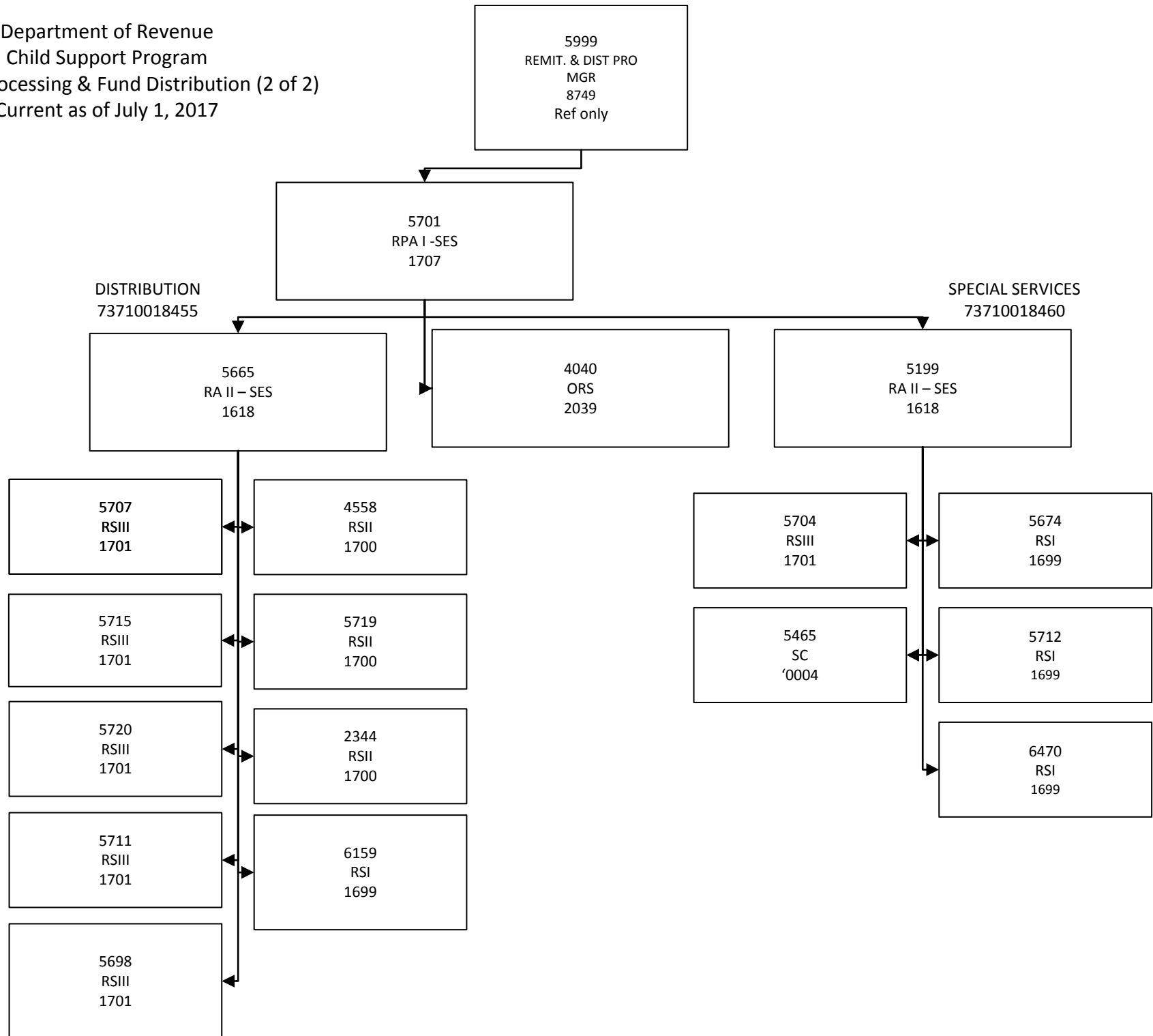
Department of Revenue
Child Support Program
Establishment / Case
Proposed as of July 1, 2017



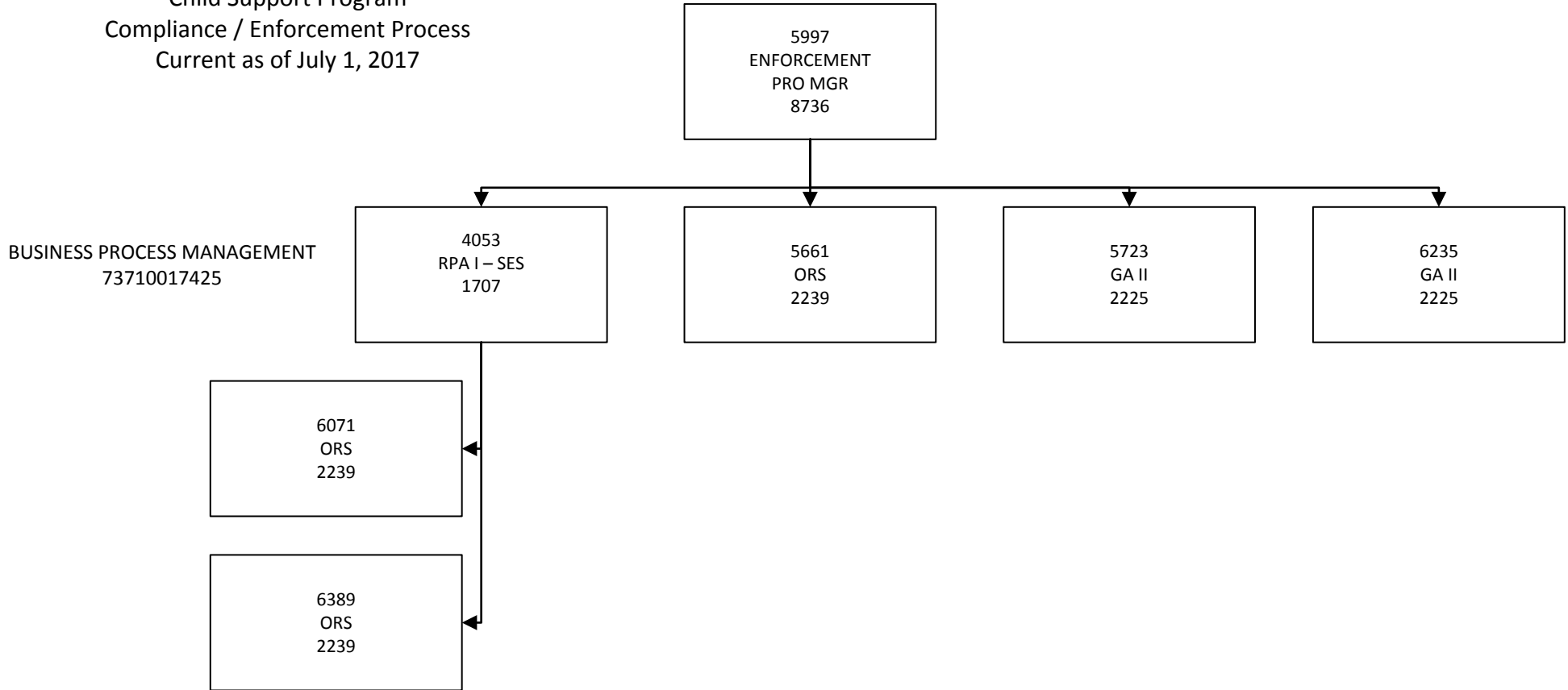
Department of Revenue
Child Support Program
Payment Processing & Fund Distribution (1 of 2)
Current as of July 1, 2017



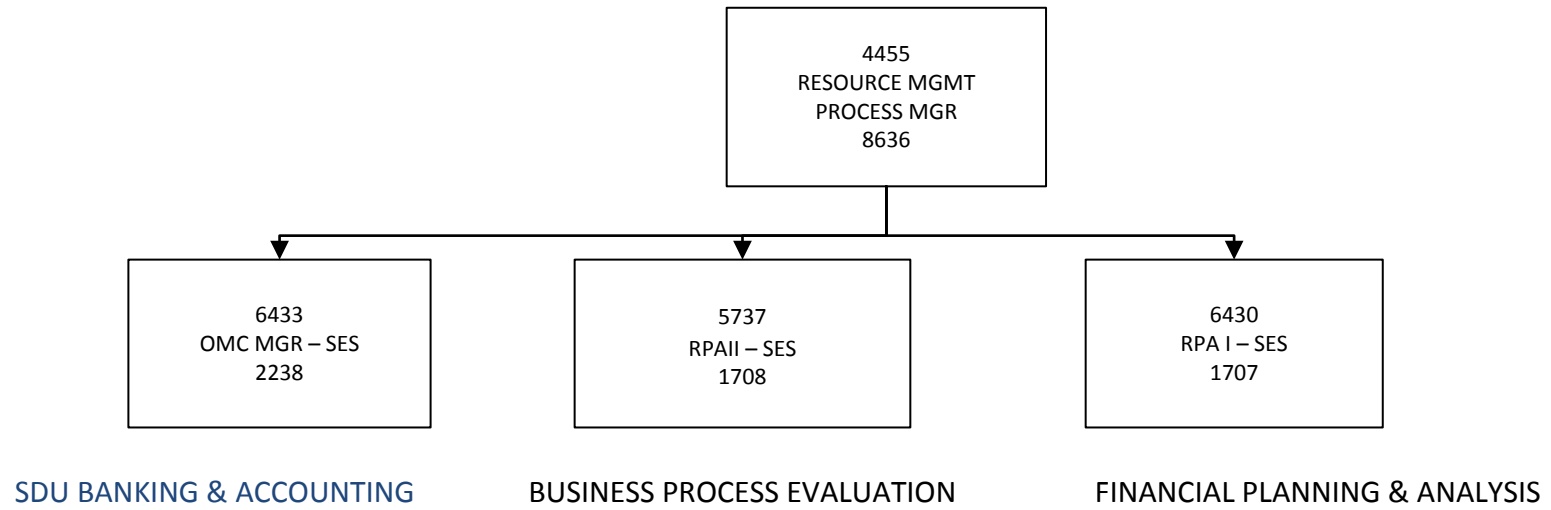
Department of Revenue
 Child Support Program
 Payment Processing & Fund Distribution (2 of 2)
 Current as of July 1, 2017



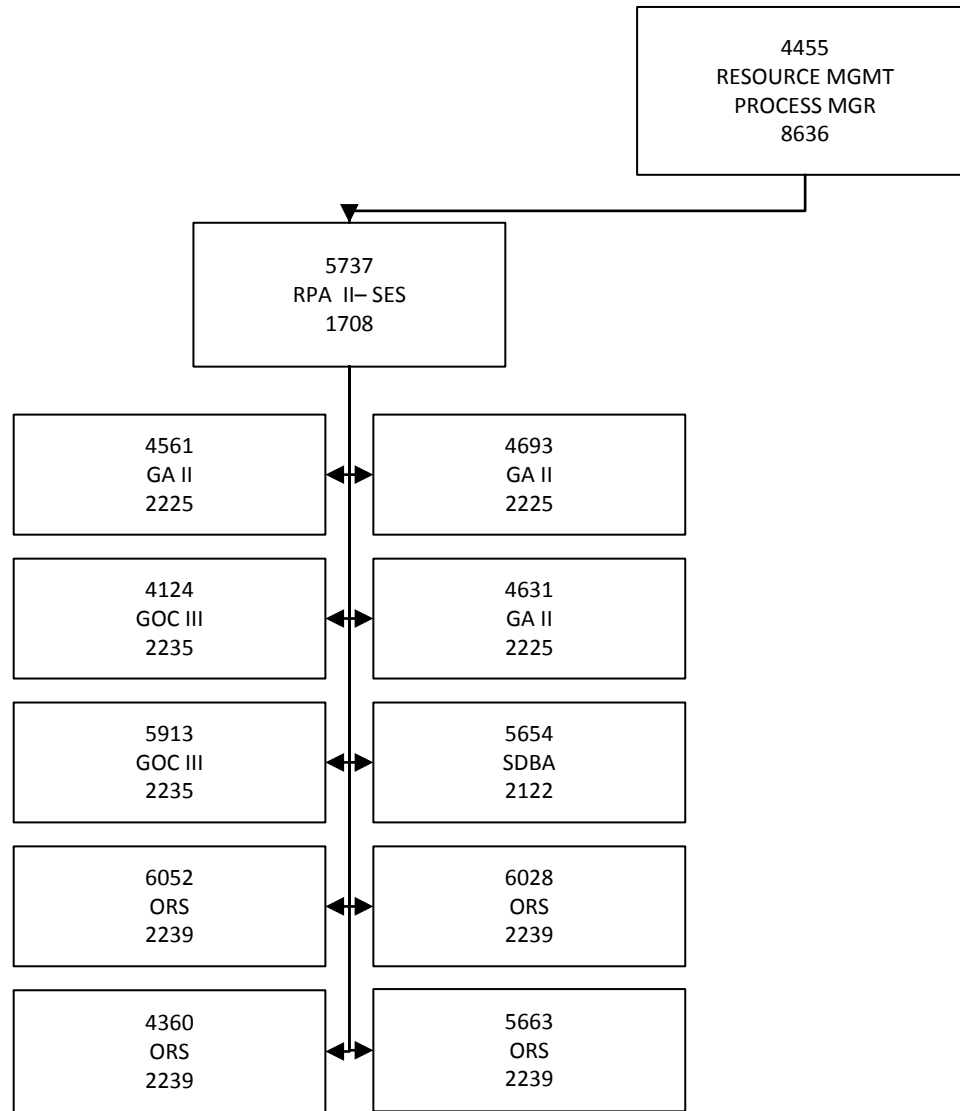
Department of Revenue
Child Support Program
Compliance / Enforcement Process
Current as of July 1, 2017



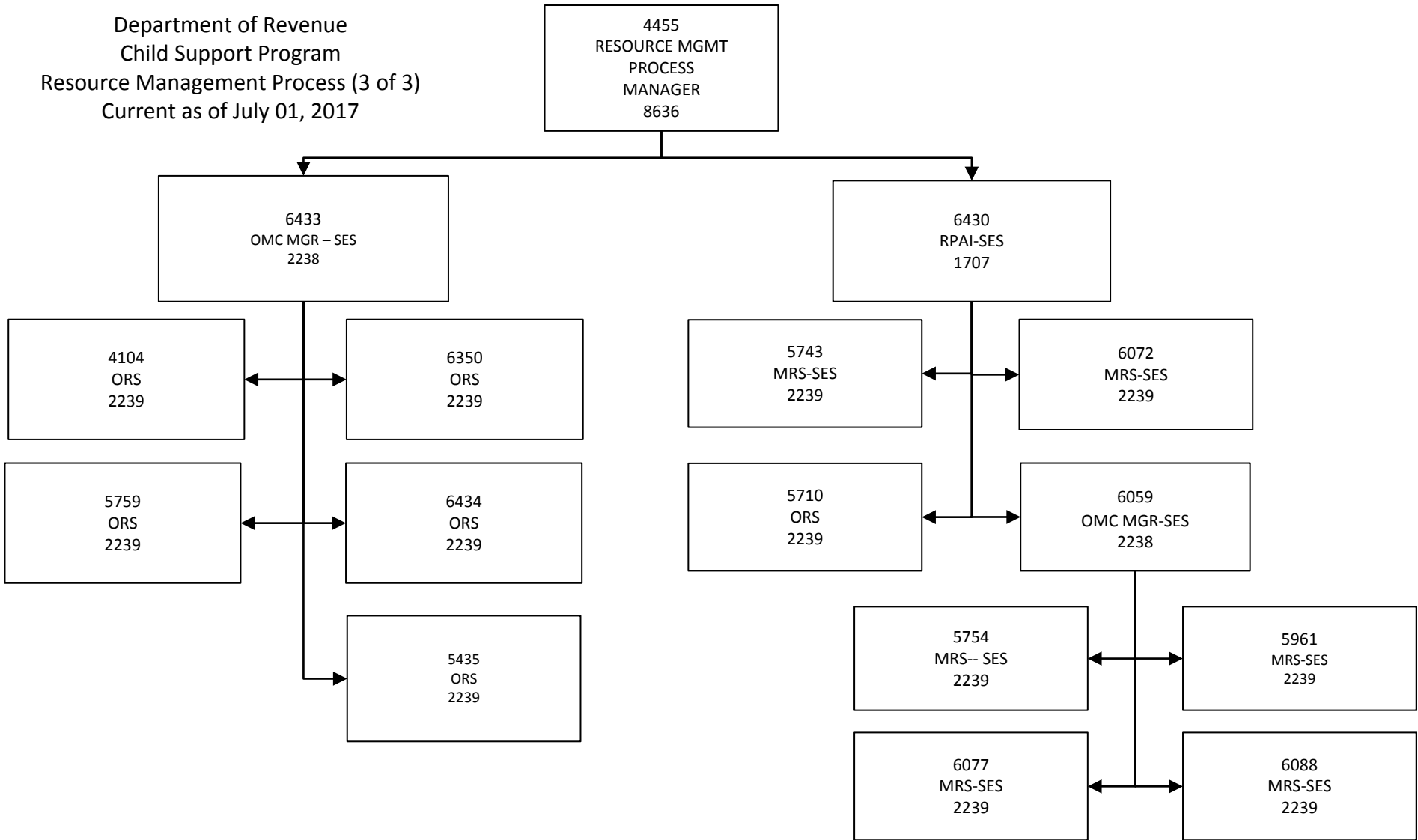
Department of Revenue
Child Support Program
Resource Management Process (1 of 3)
Current as of July 1, 2017



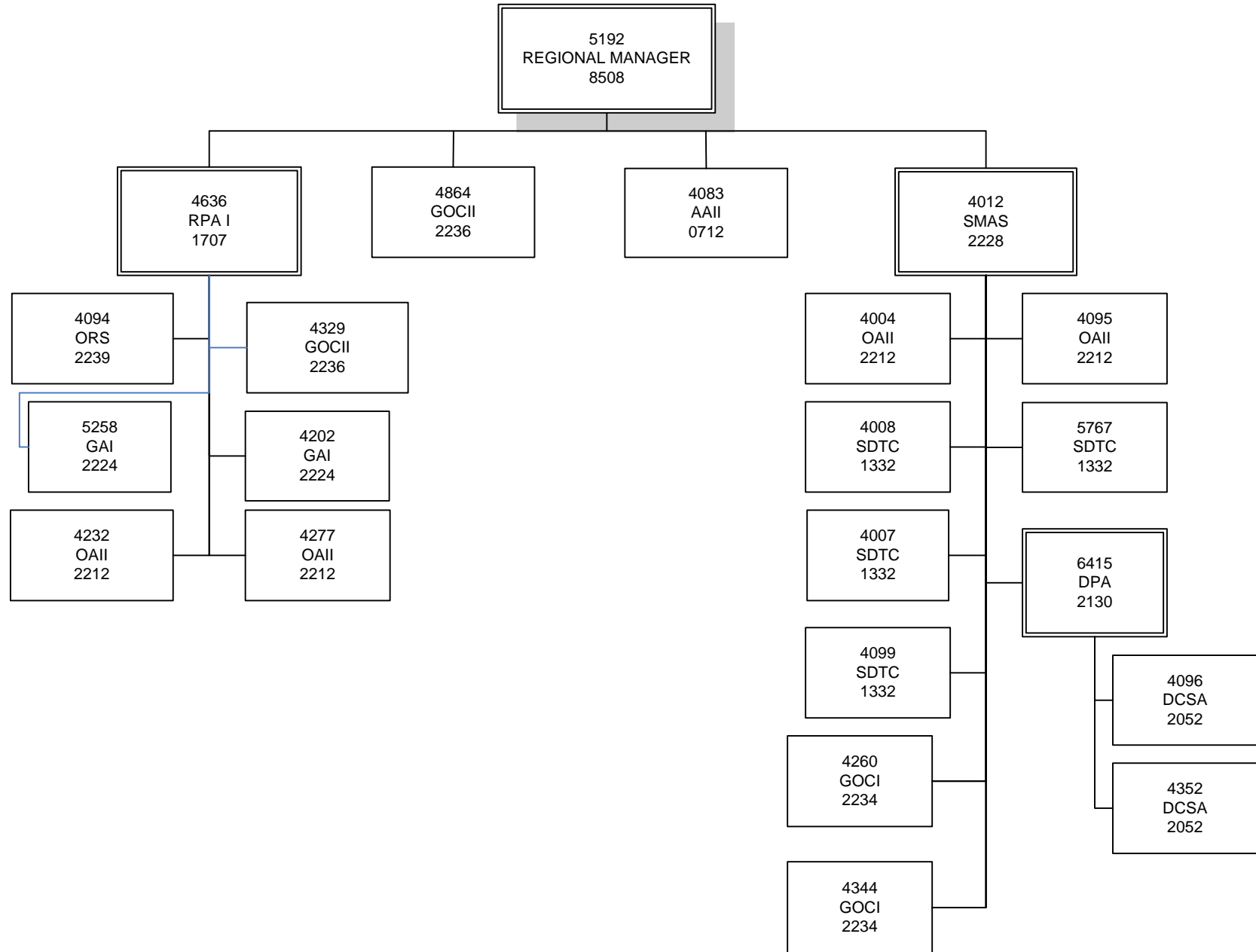
Department of Revenue
Child Support Program
Resource Management Process (2 of 3)
Current as of July 1, 2017



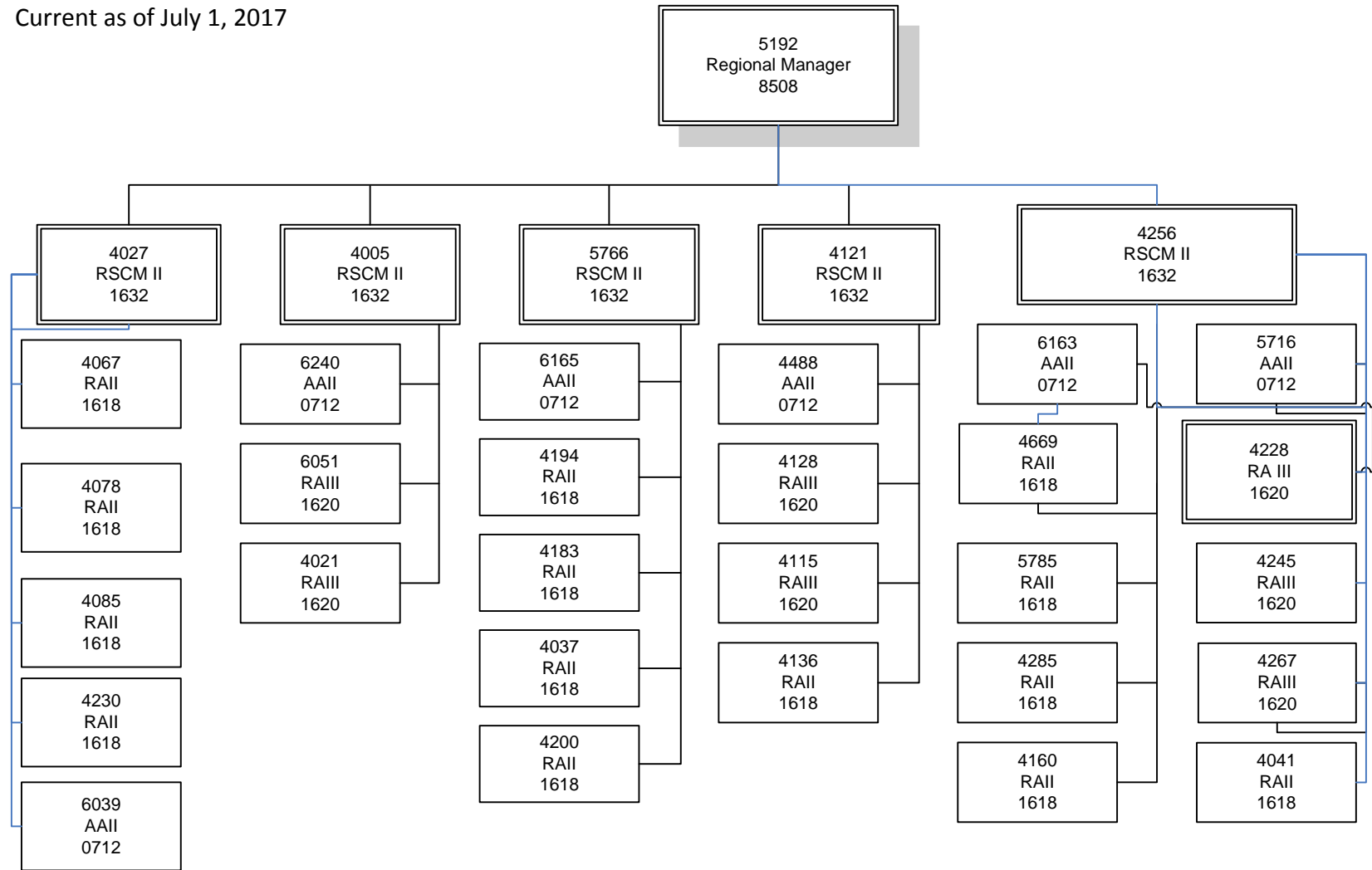
Department of Revenue
 Child Support Program
 Resource Management Process (3 of 3)
 Current as of July 01, 2017



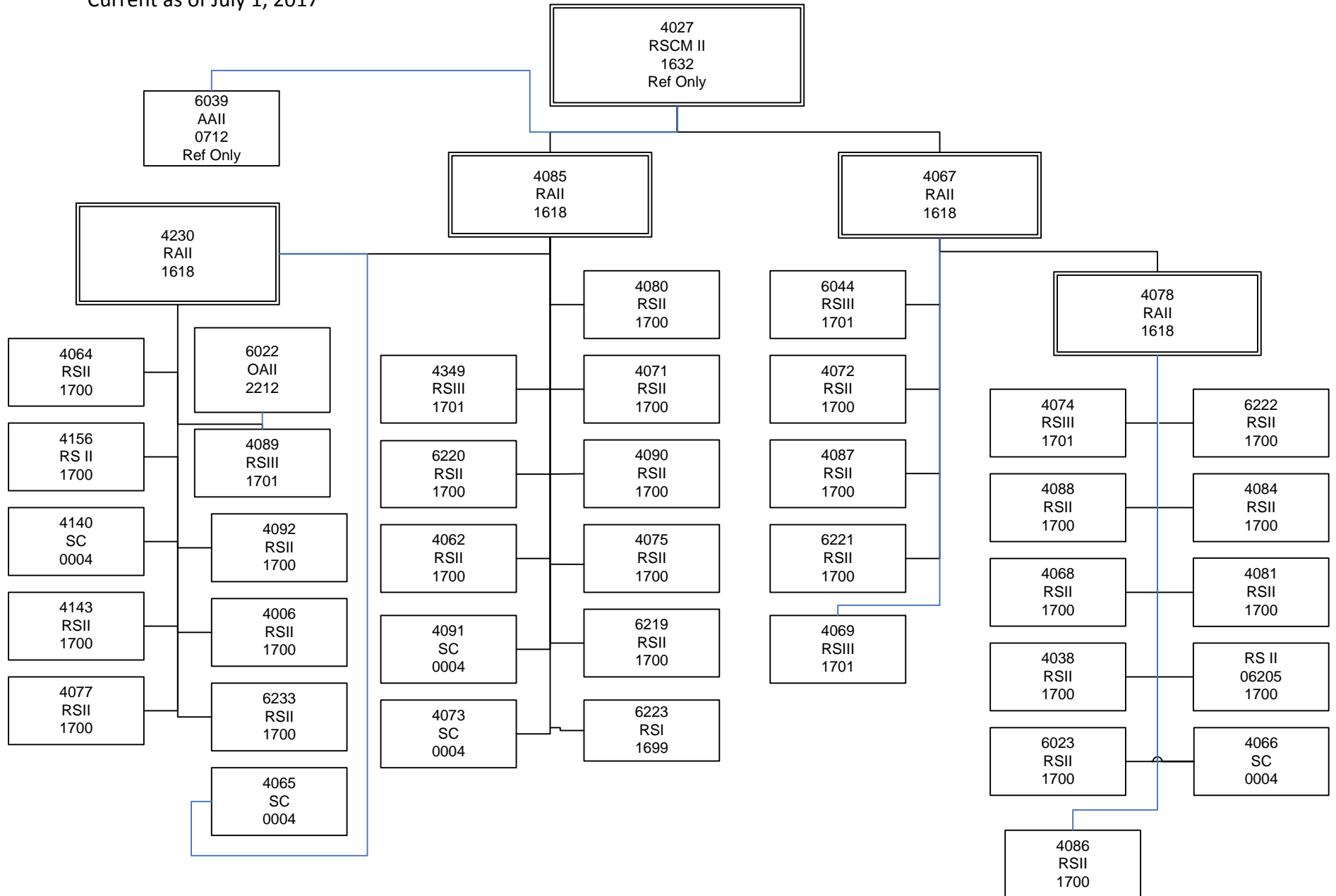
Department of Revenue
 Child Support Program
 Region 1 - Administration
 Current as of July 1, 2017

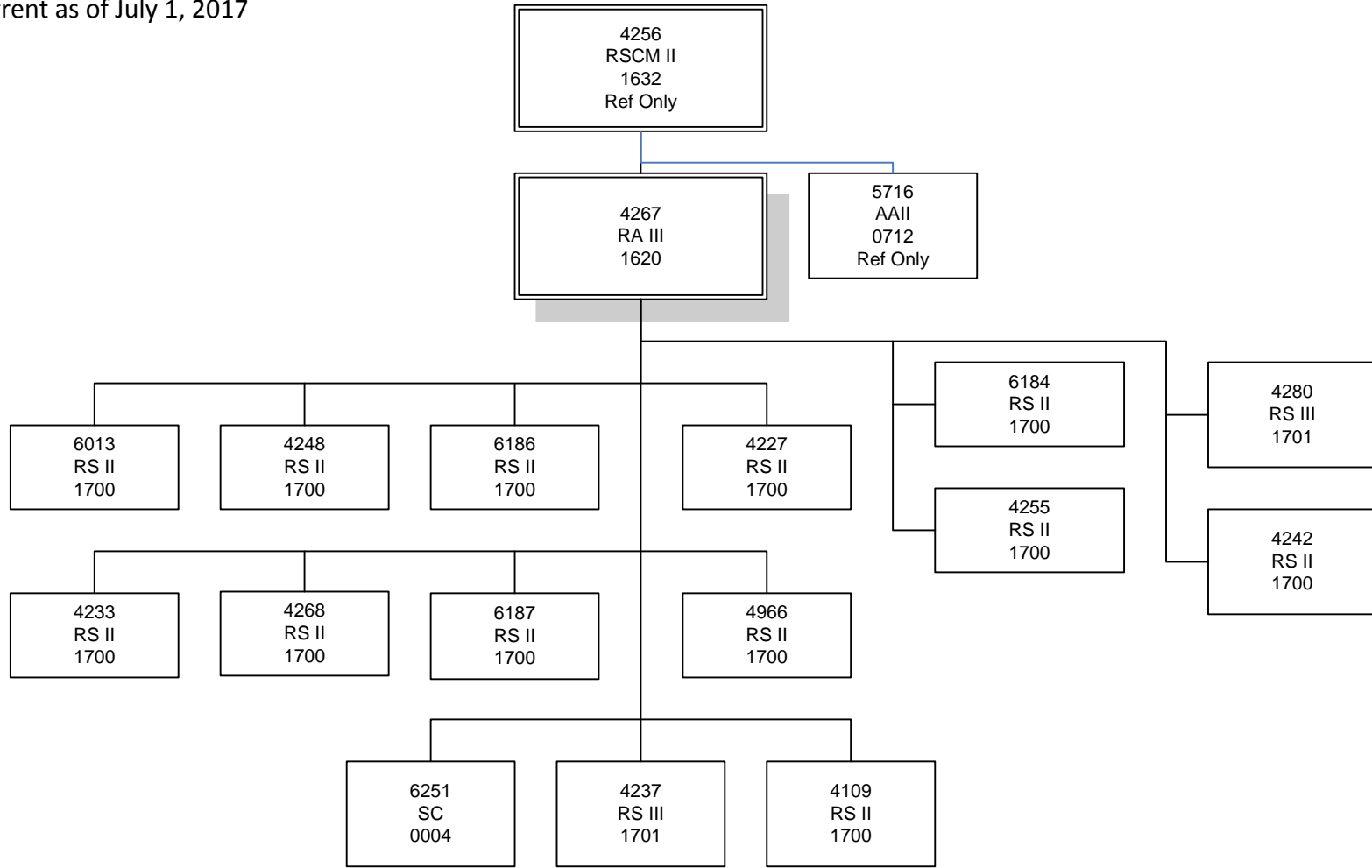


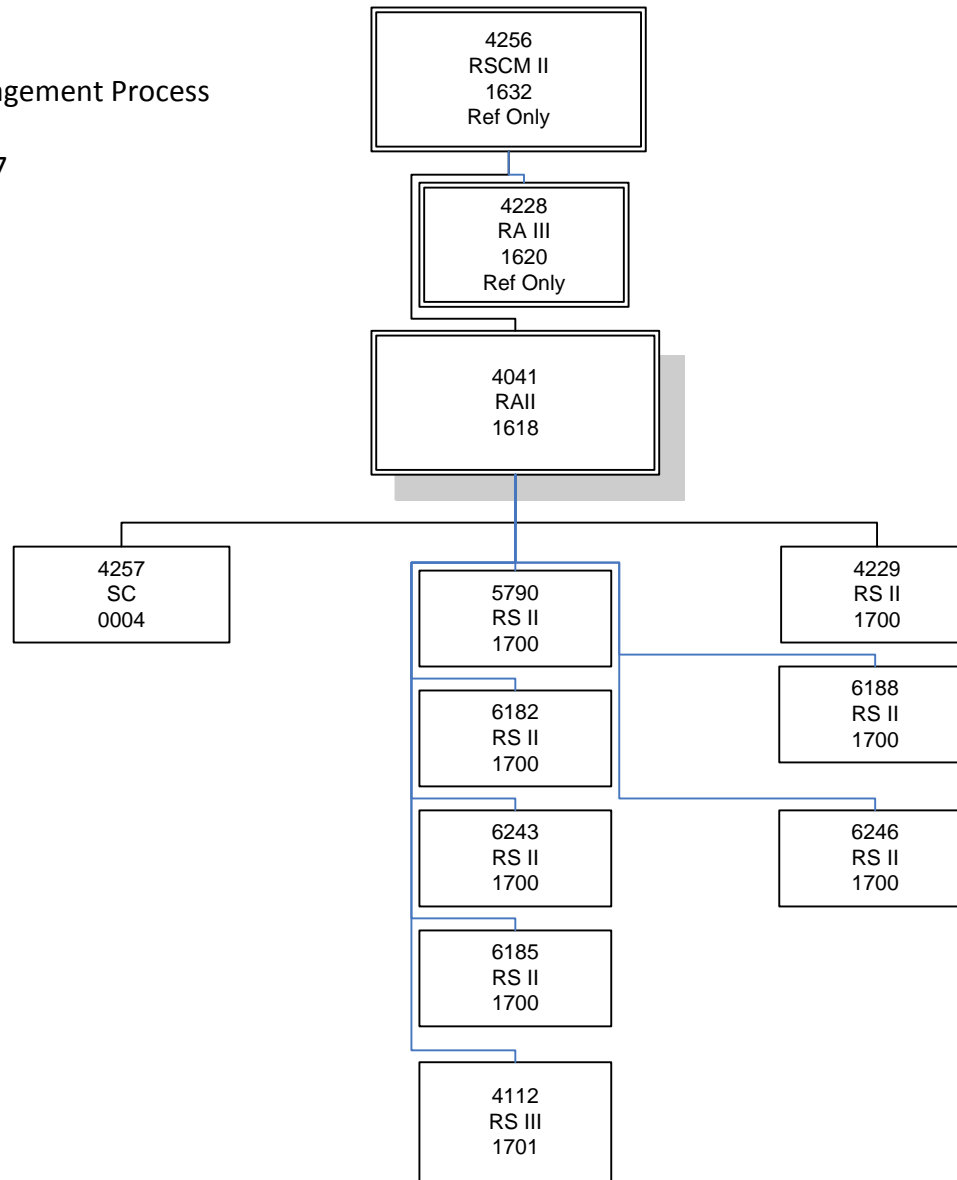
Department of Revenue
 Child Support Program
 Region 1 – Service Center
 Current as of July 1, 2017

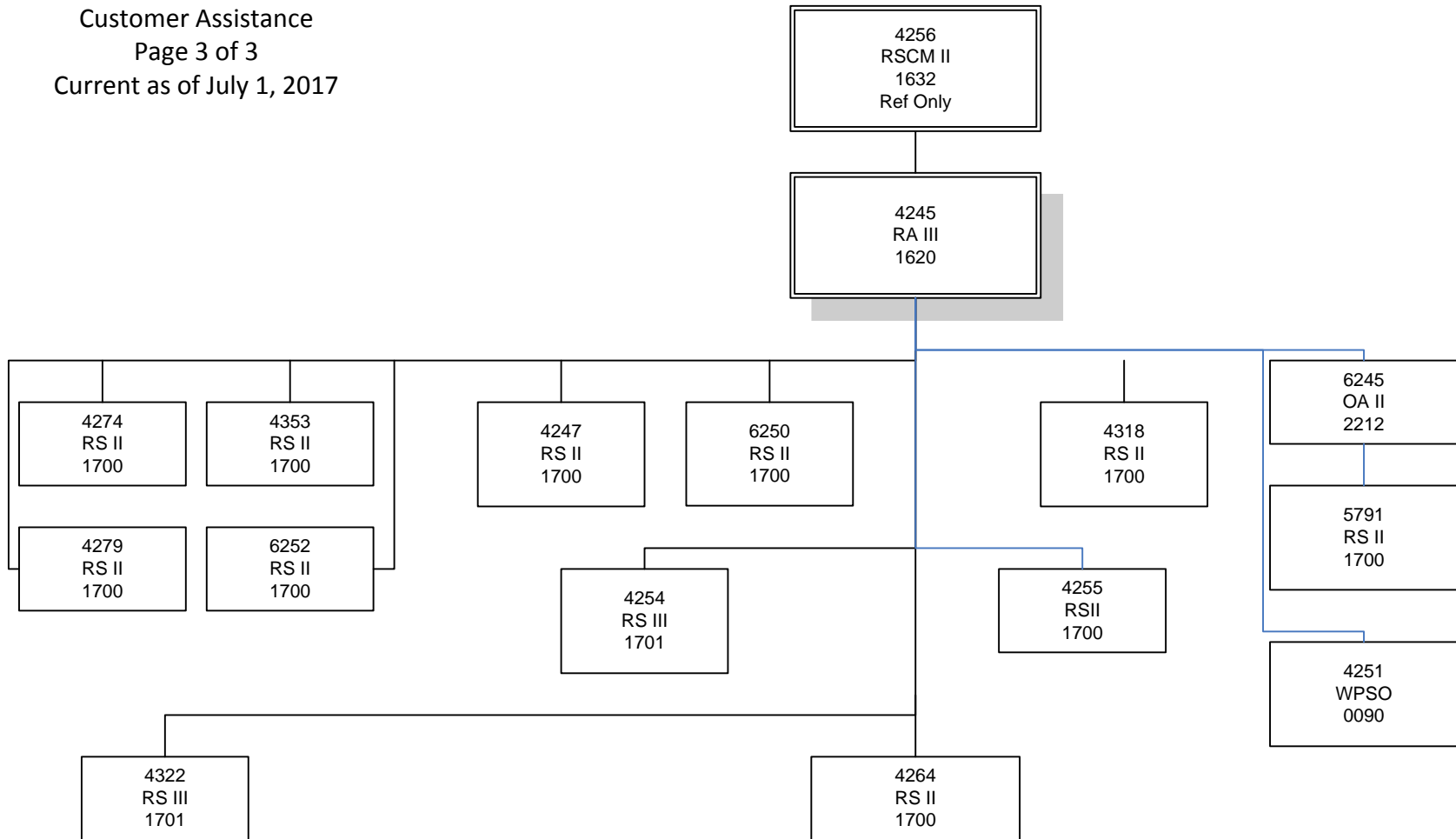


Department of Revenue
 Child Support Program
 Crestview Service Center
 Current as of July 1, 2017

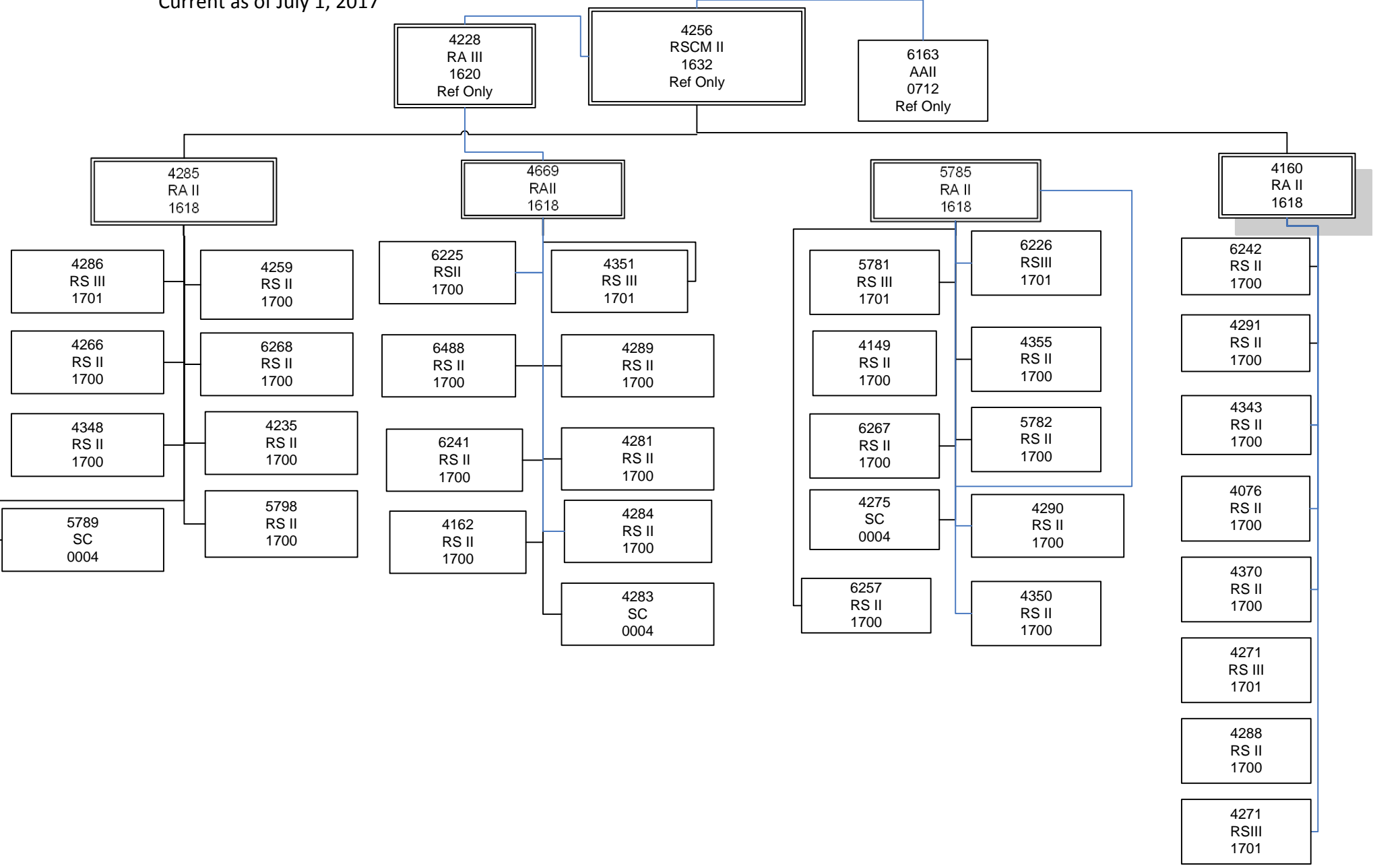




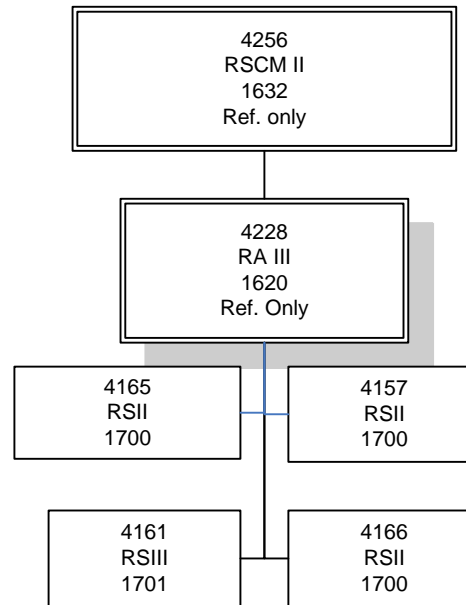


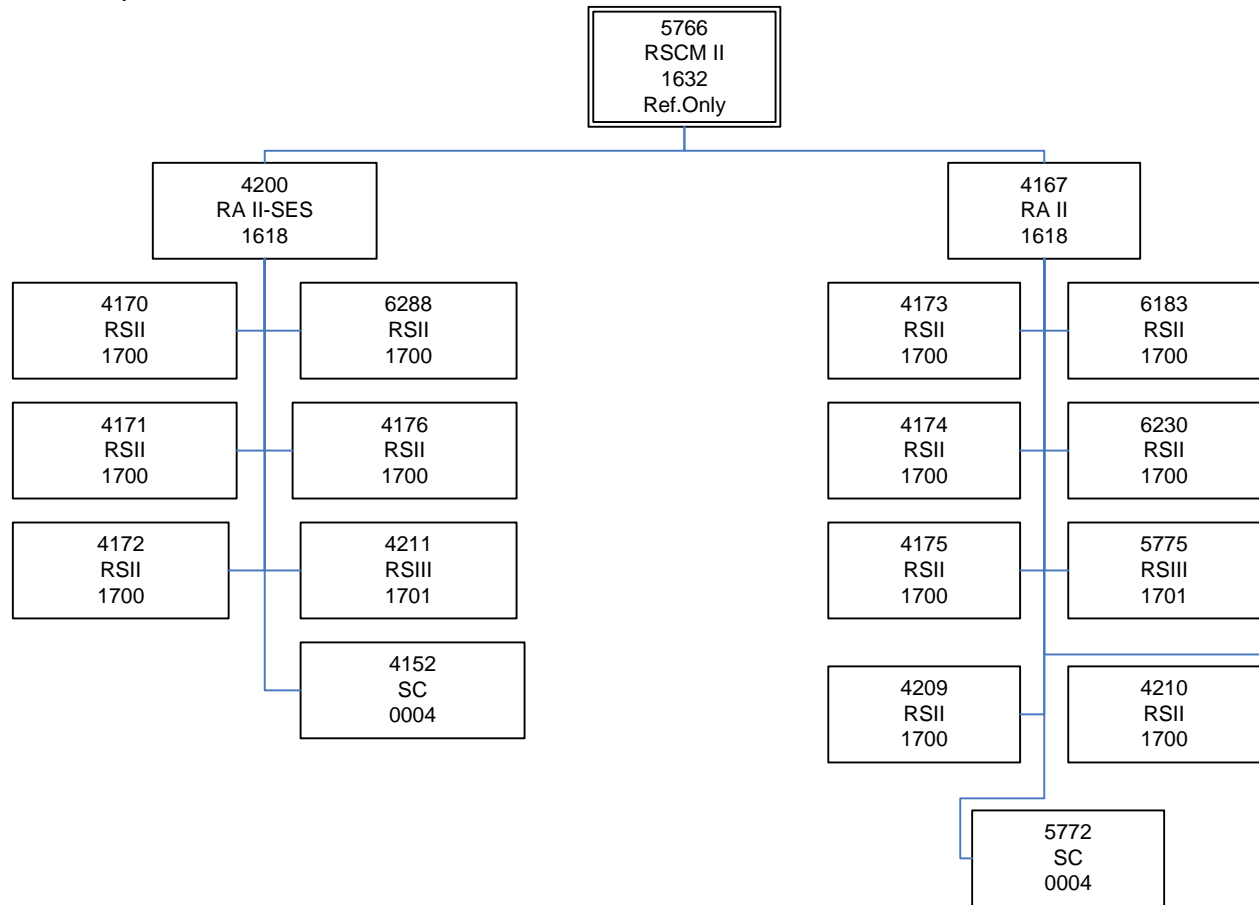


Department of Revenue
 Child Support Program
 Lake City Service Center
 Current as of July 1, 2017

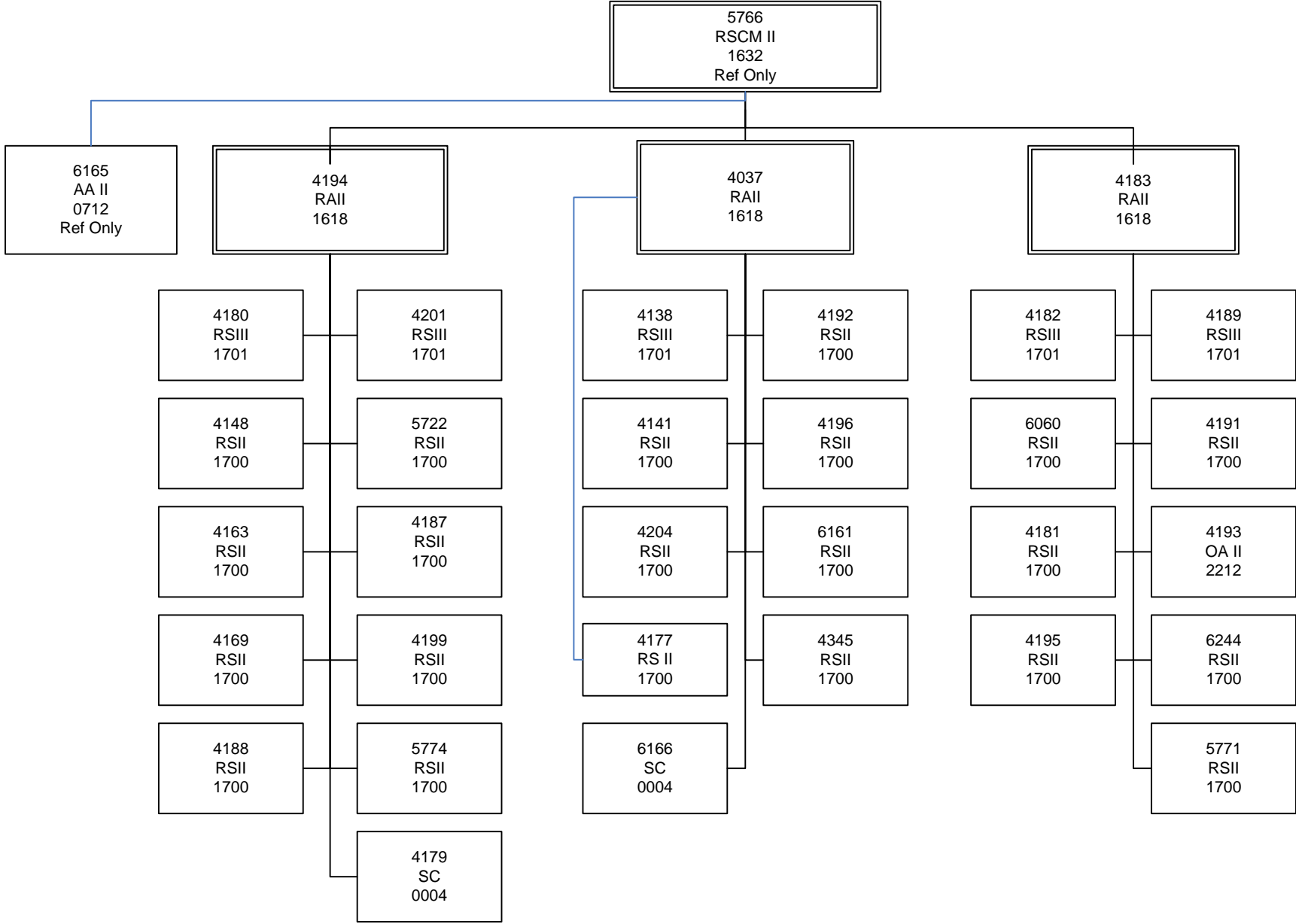


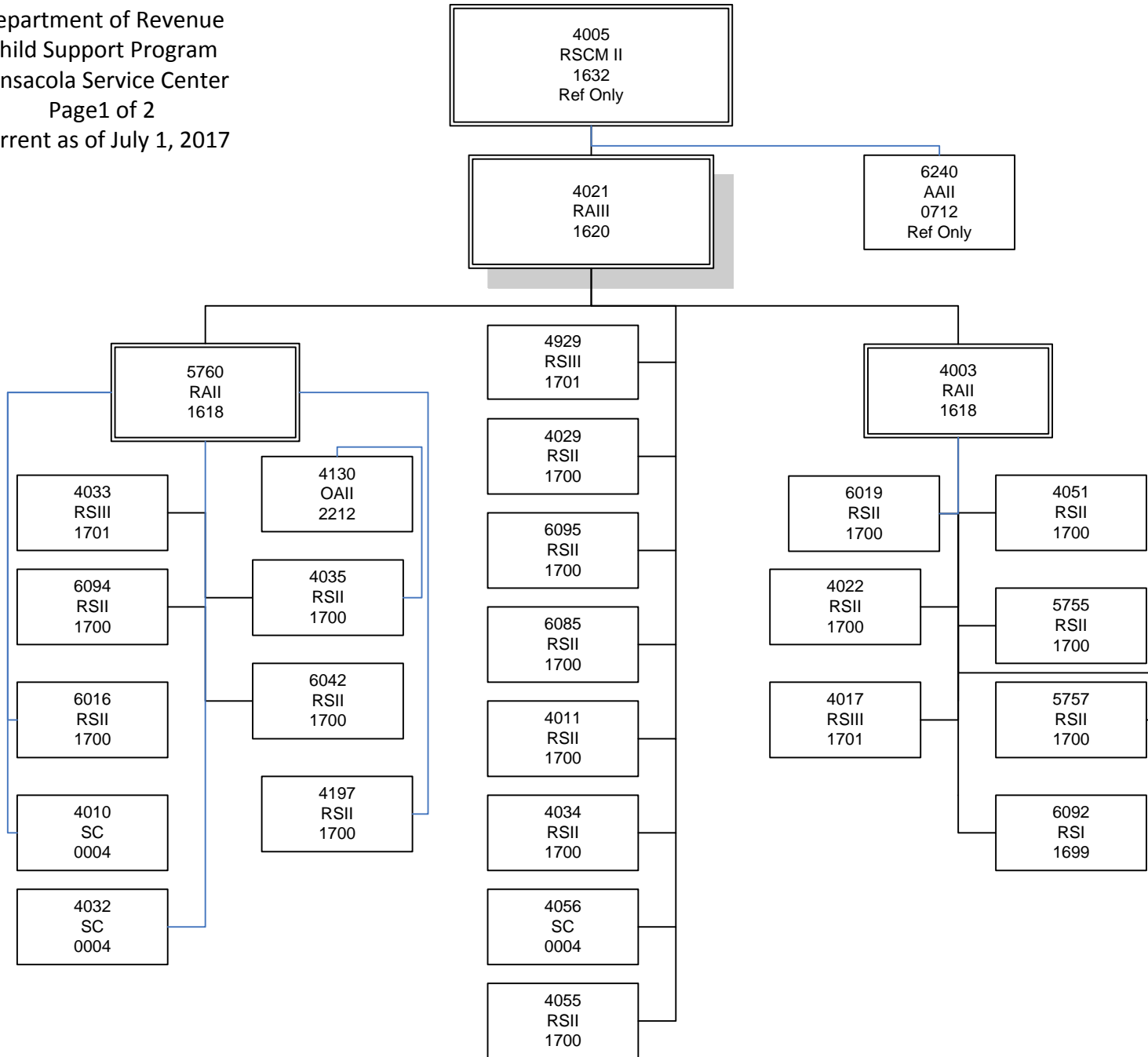
Department of Revenue
Child Support Program
Madison Service Center
Current as of July 1, 2017

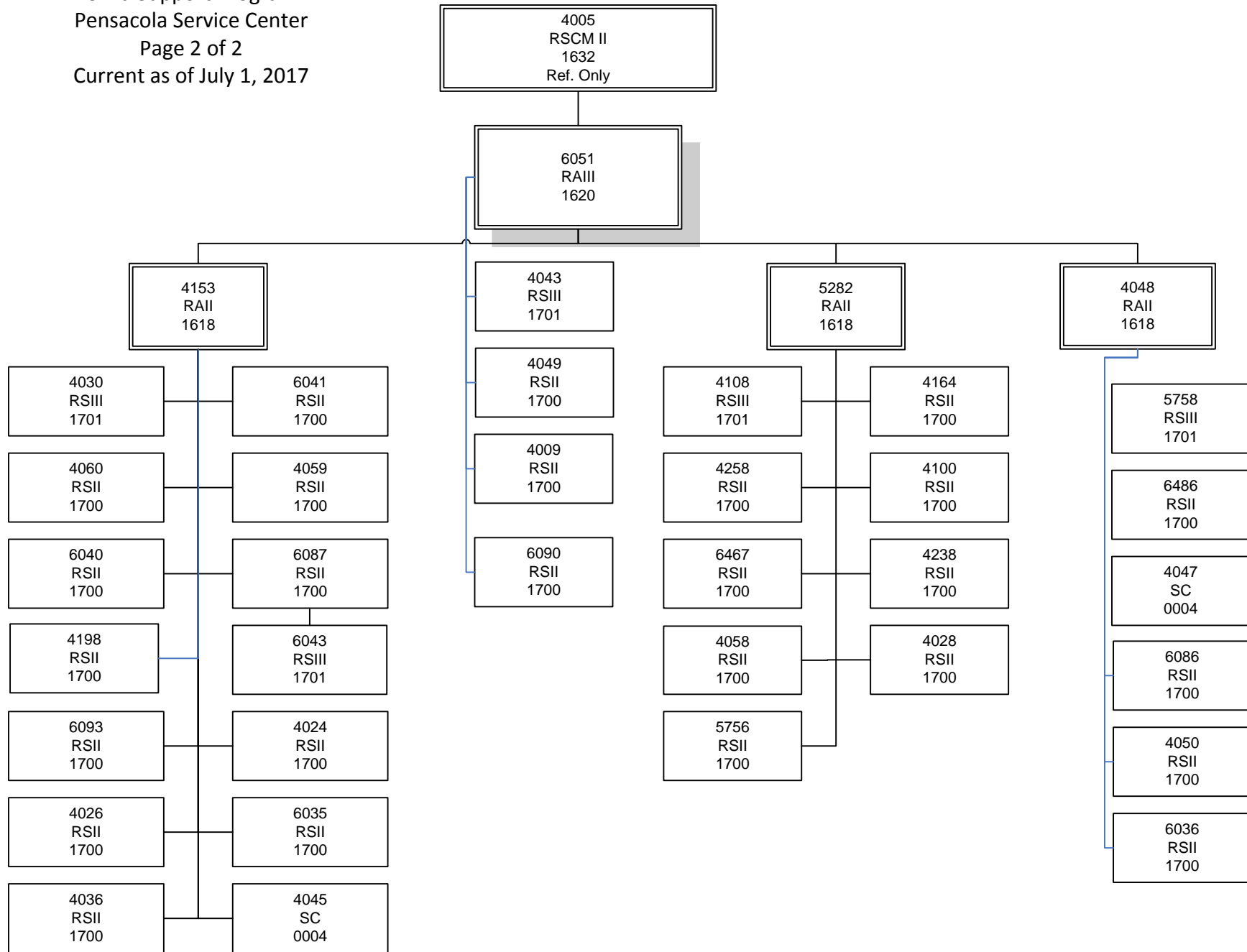


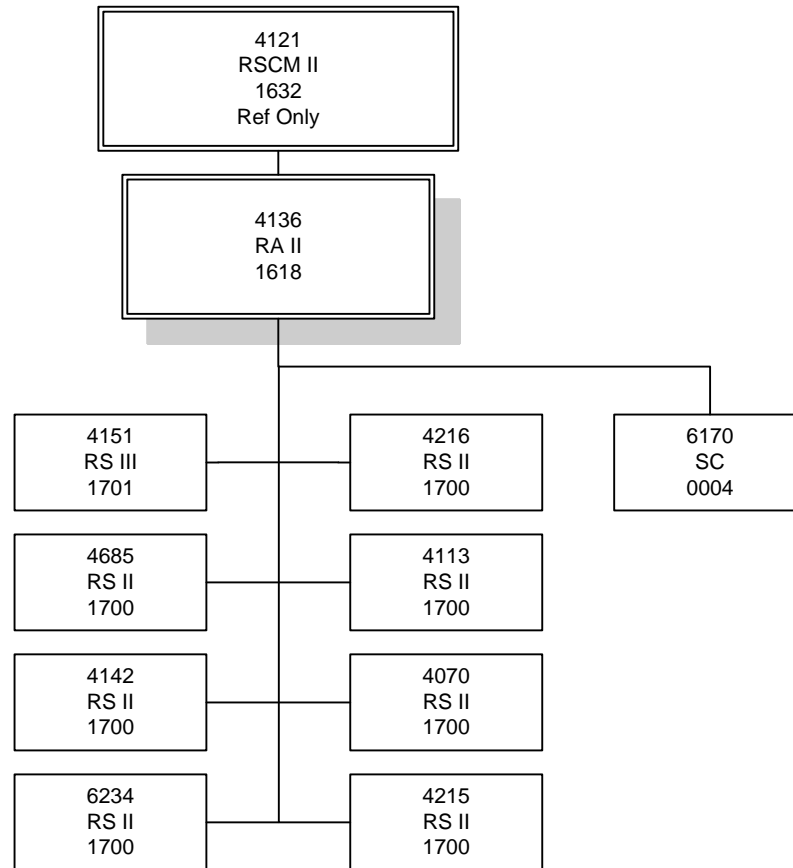


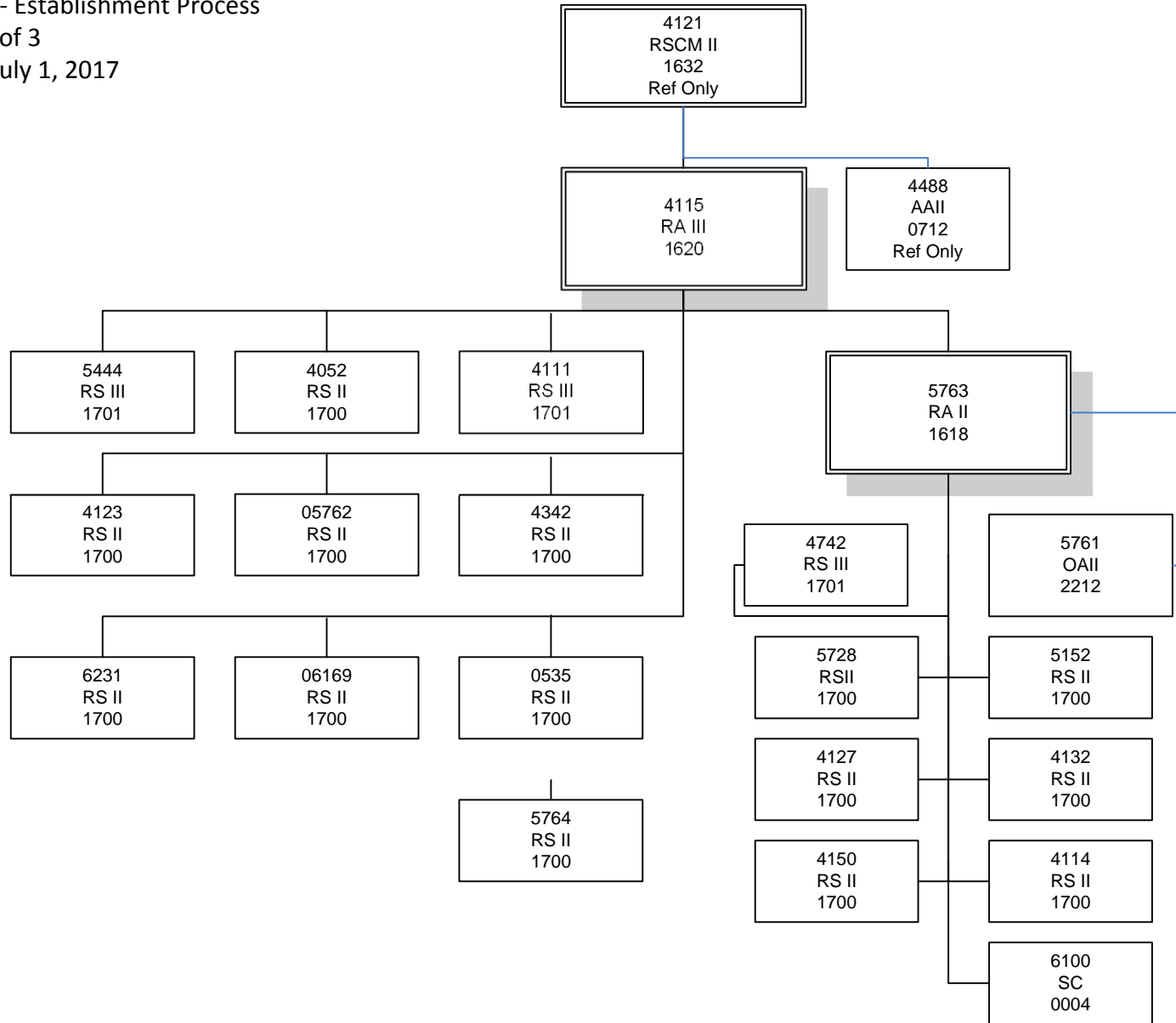
Department of Revenue
 Child Support Program
 Panama City Service Center
 Current as of July 1, 2017

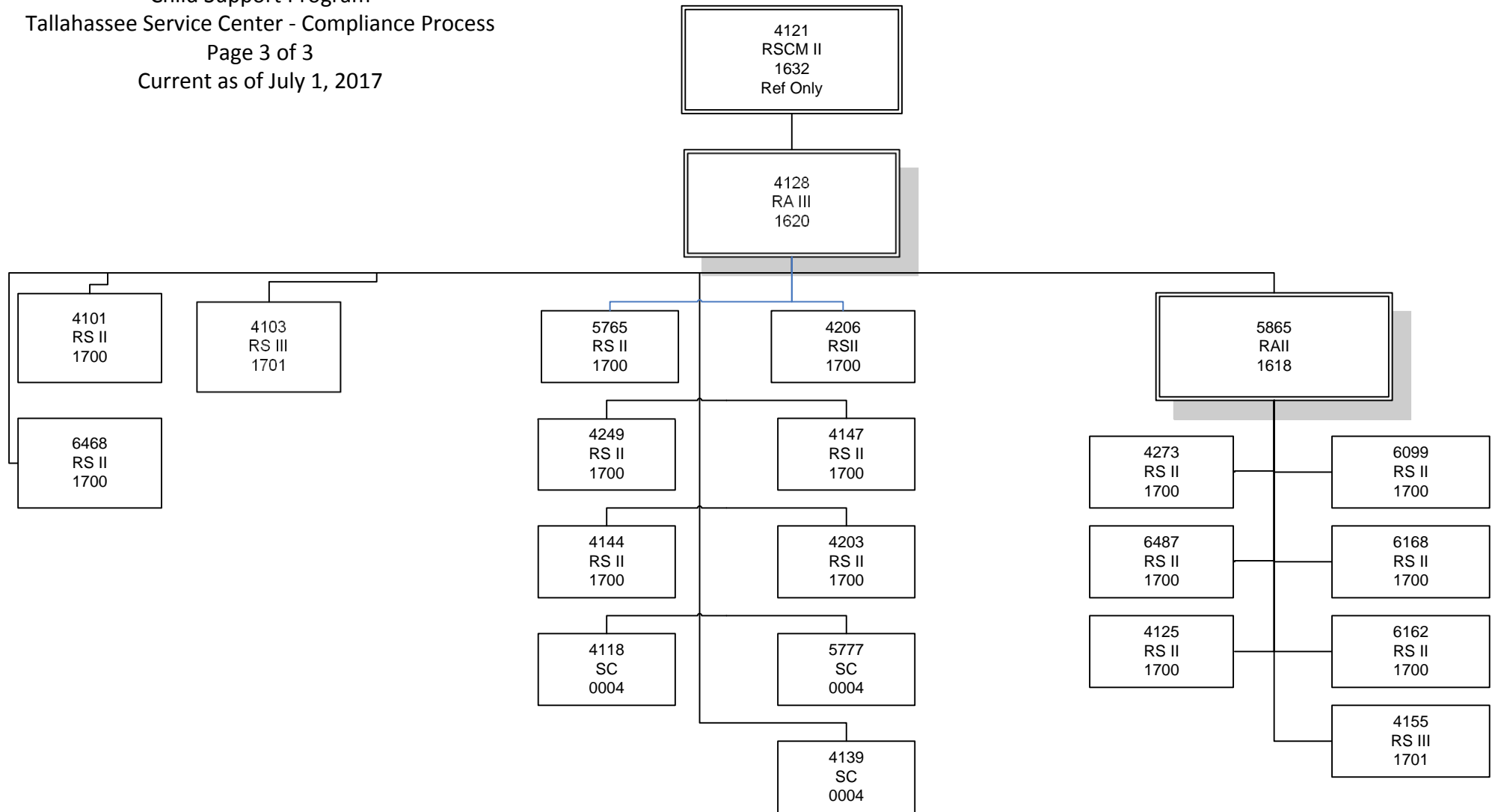




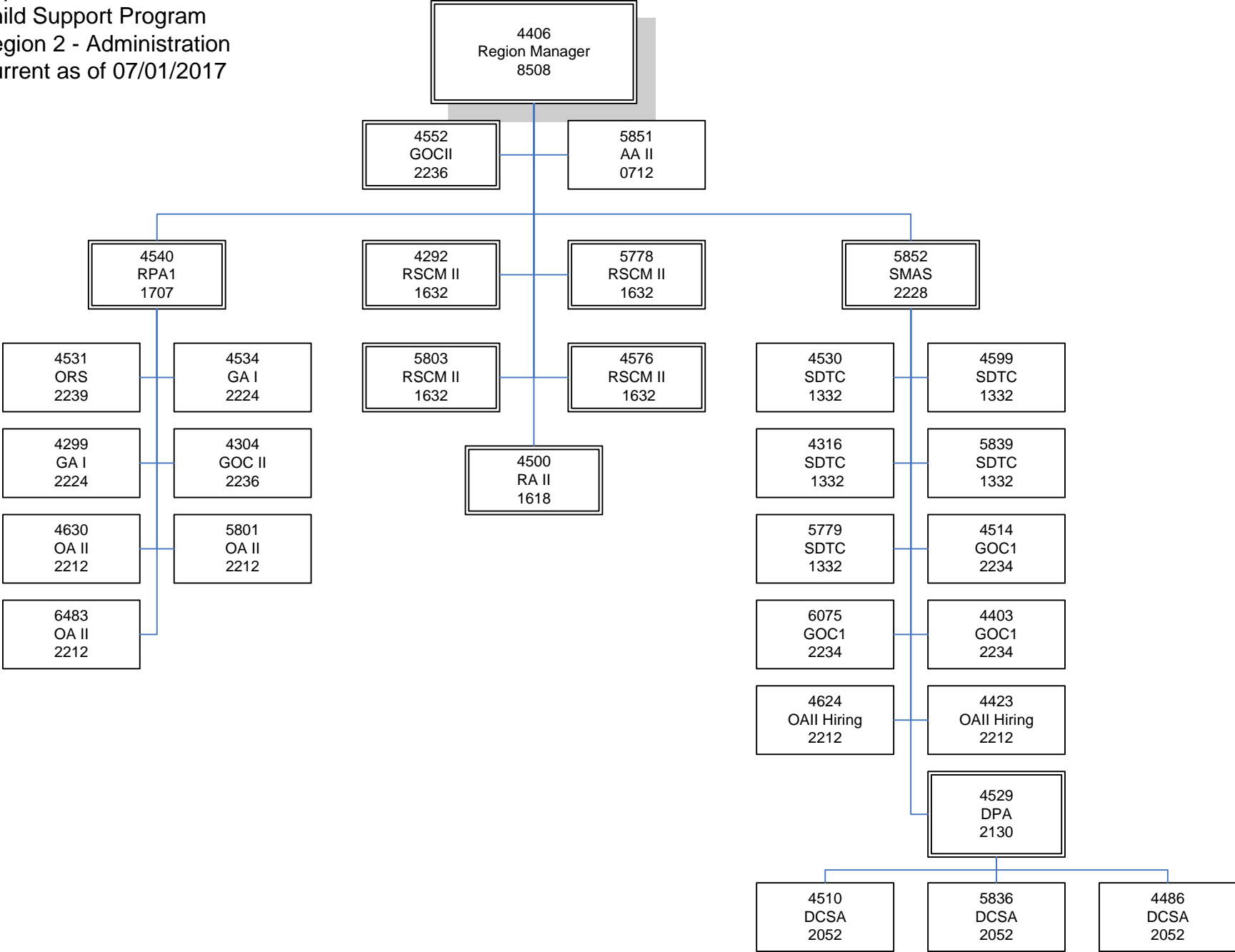




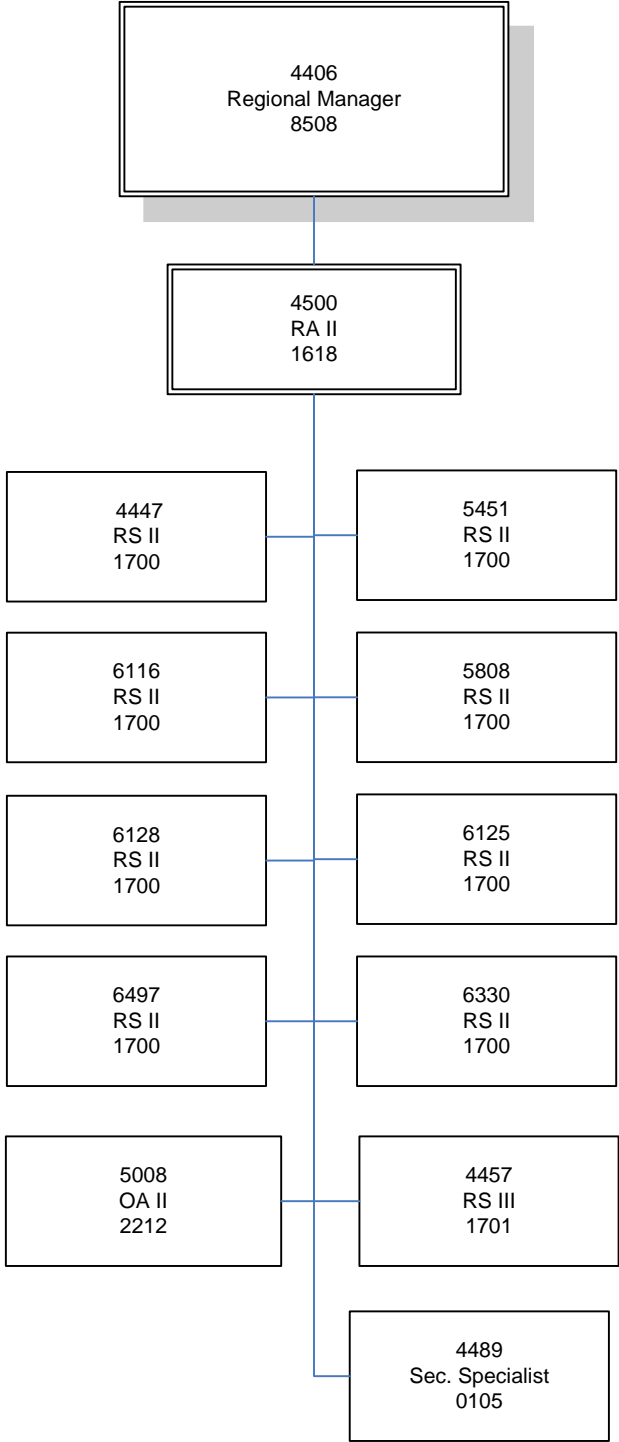




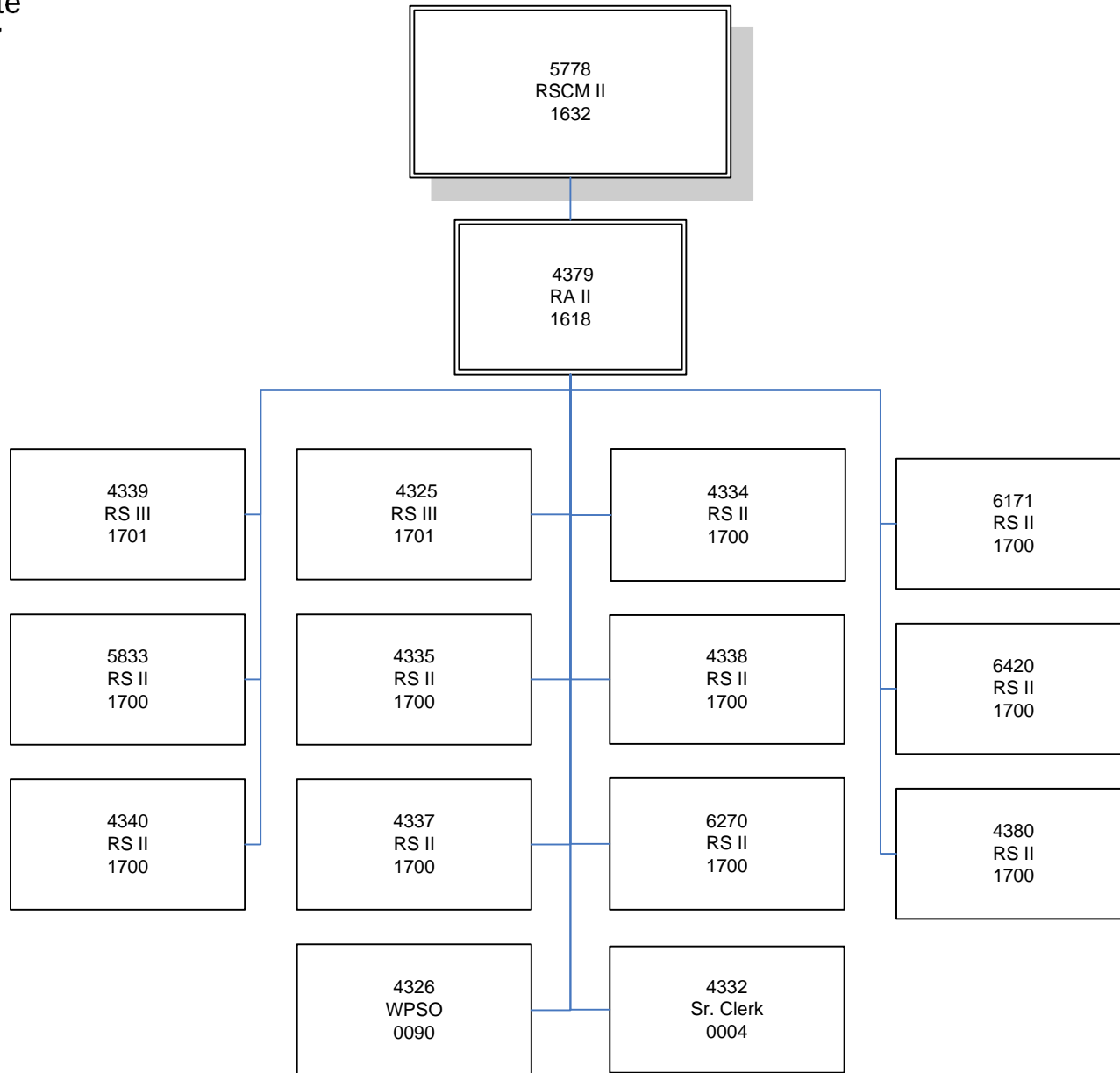
Department of Revenue
 Child Support Program
 Region 2 - Administration
 Current as of 07/01/2017



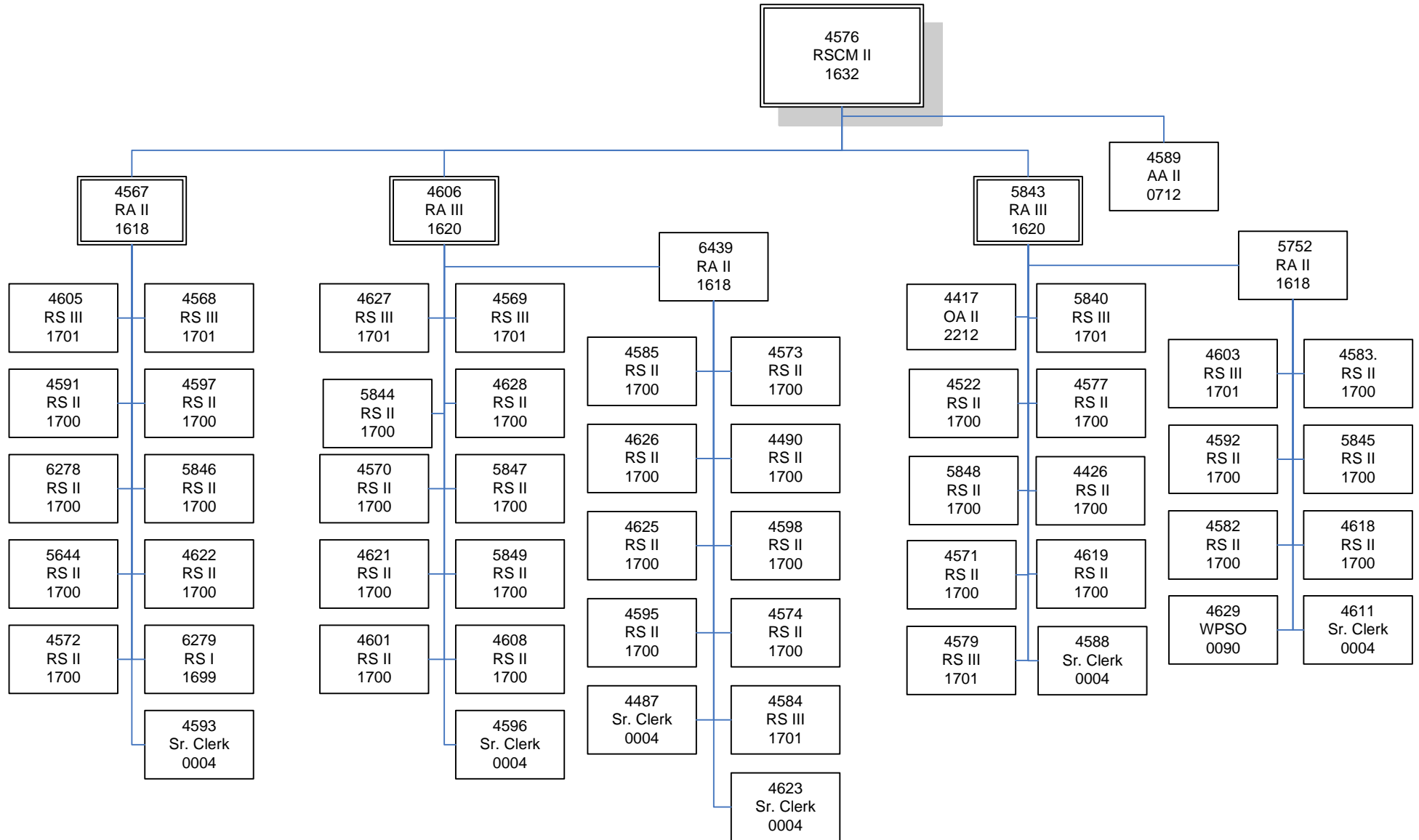
Department of Revenue
Child Support Program
Central Locate Unit
Current as of 07/01/2017

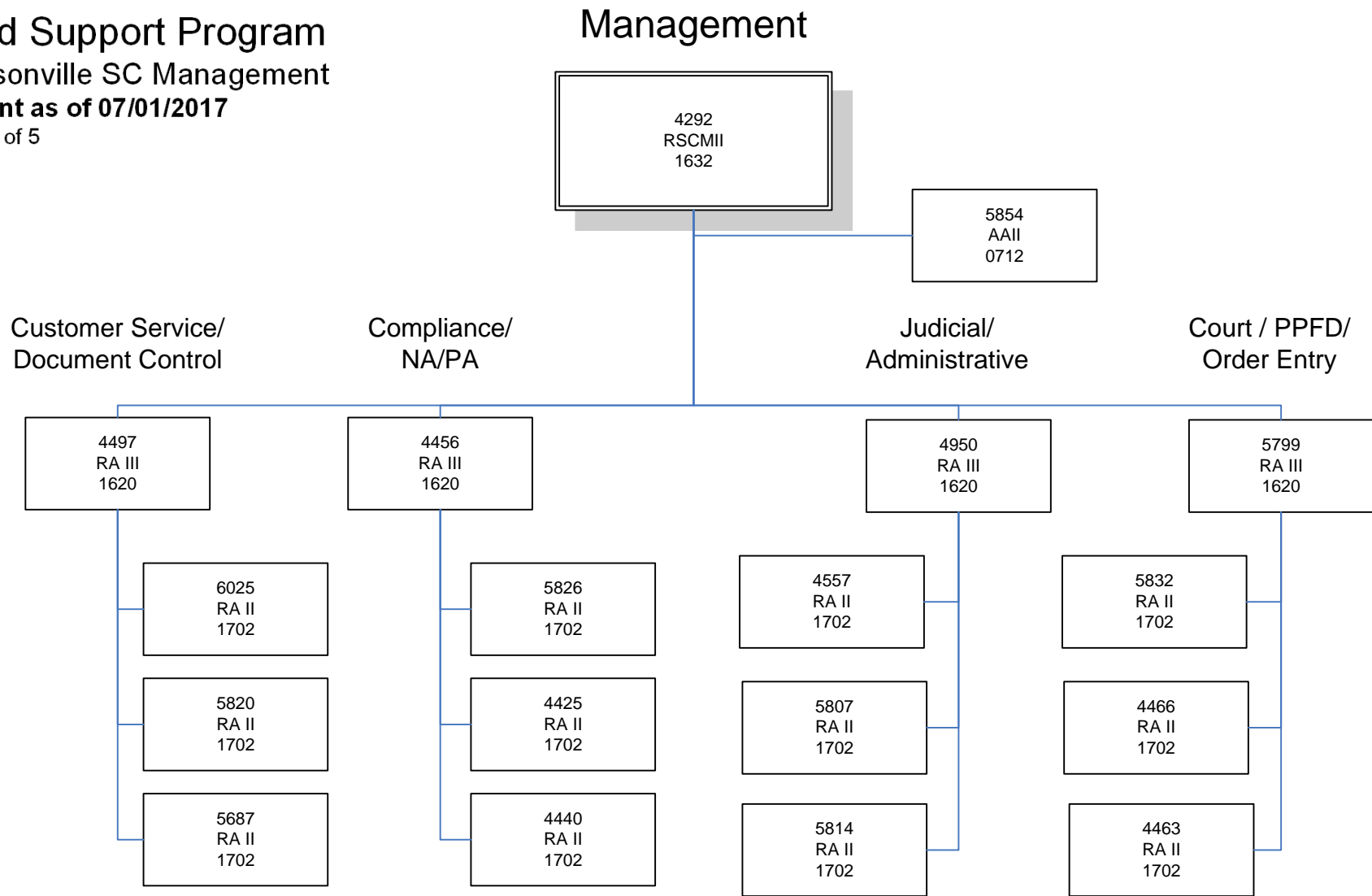


Department of Revenue
Child Support Program
Brooksville Service Site
Current as of 07/01/2017



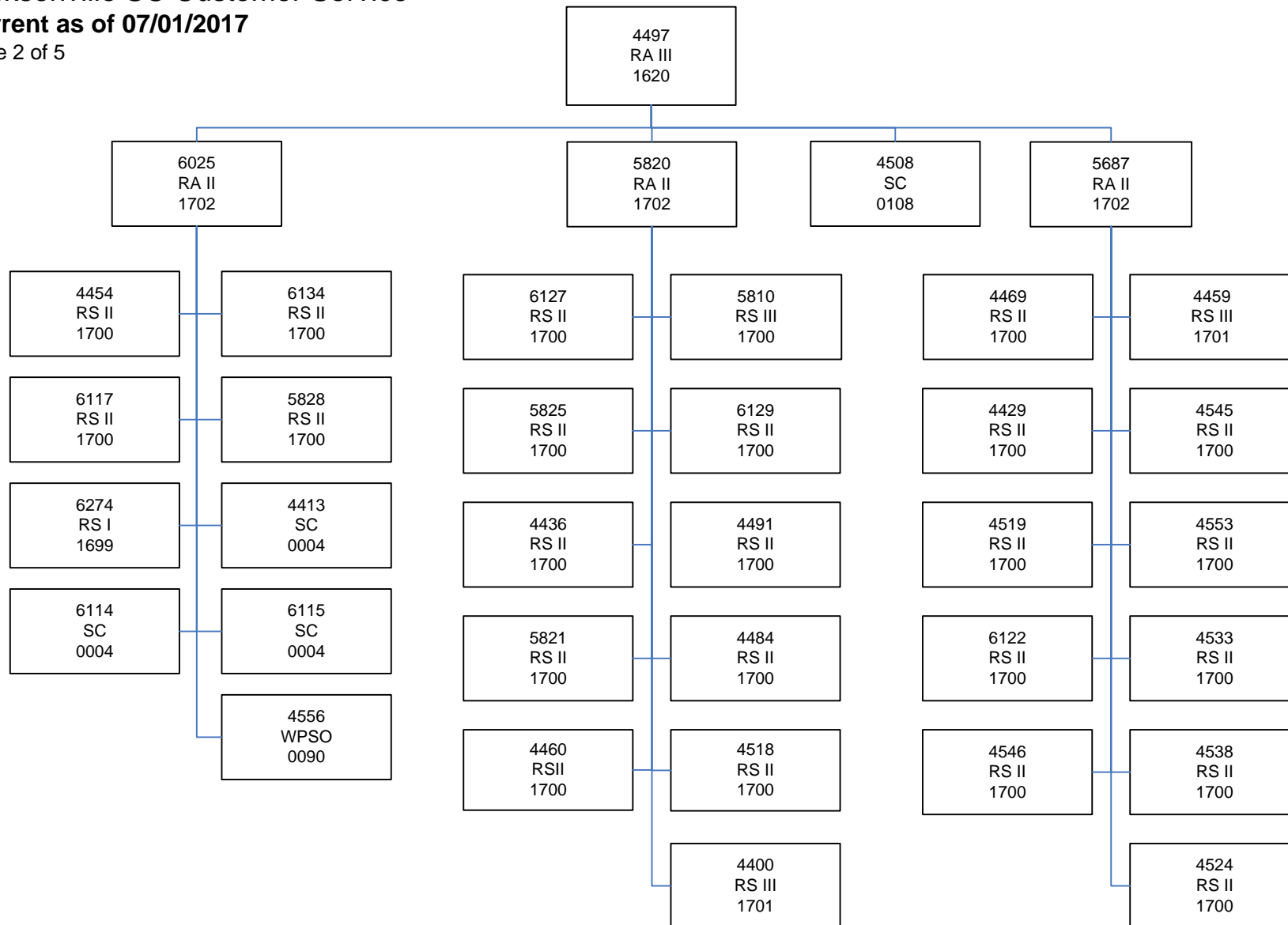
Department of Revenue
 Child Support Program
 Daytona Beach Service Center
 Current as of 07/01/2017





Department of Revenue
 Child Support Program
 Jacksonville SC Customer Service
 Current as of 07/01/2017

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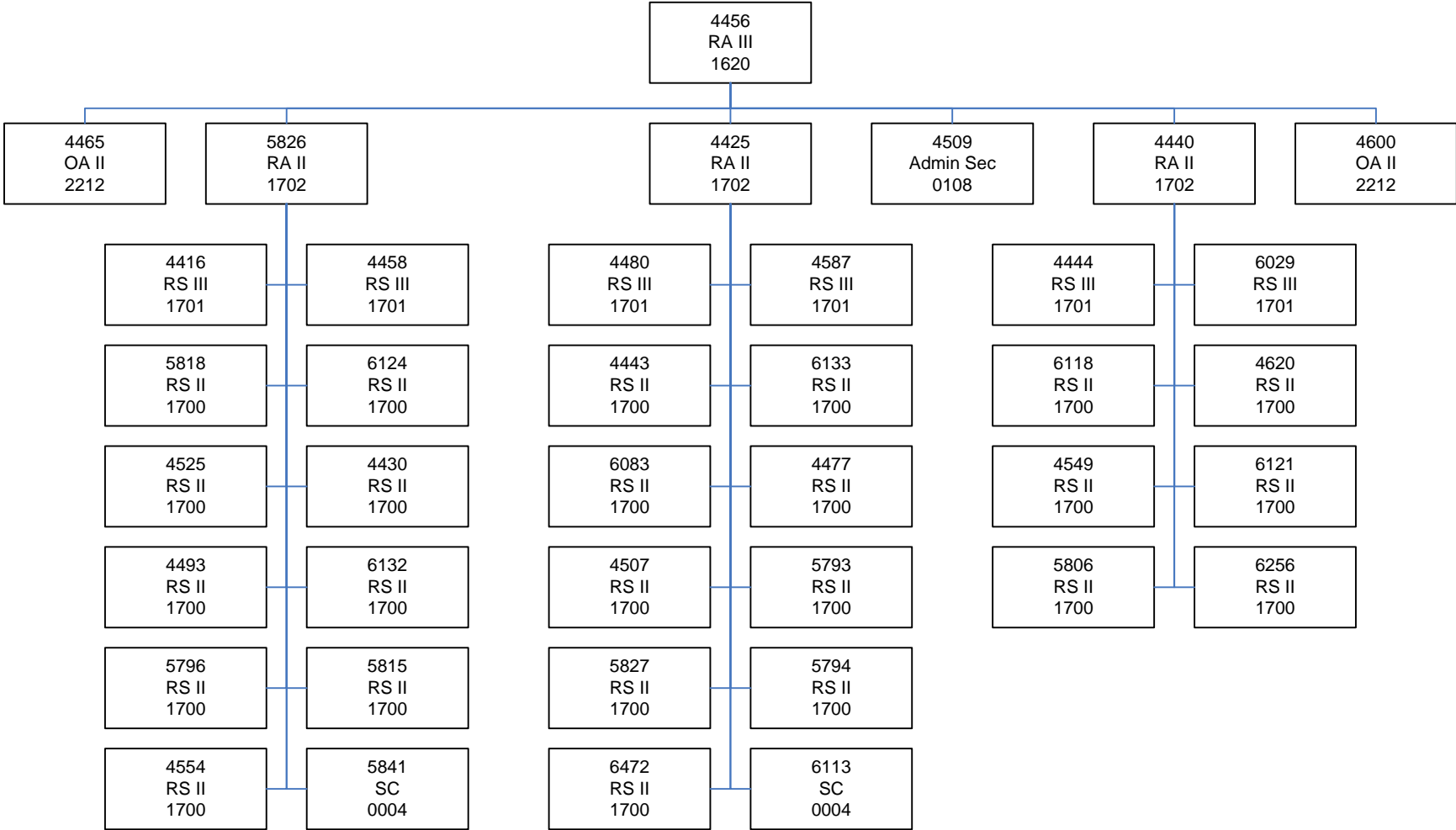
Department of Revenue

Child Support Program

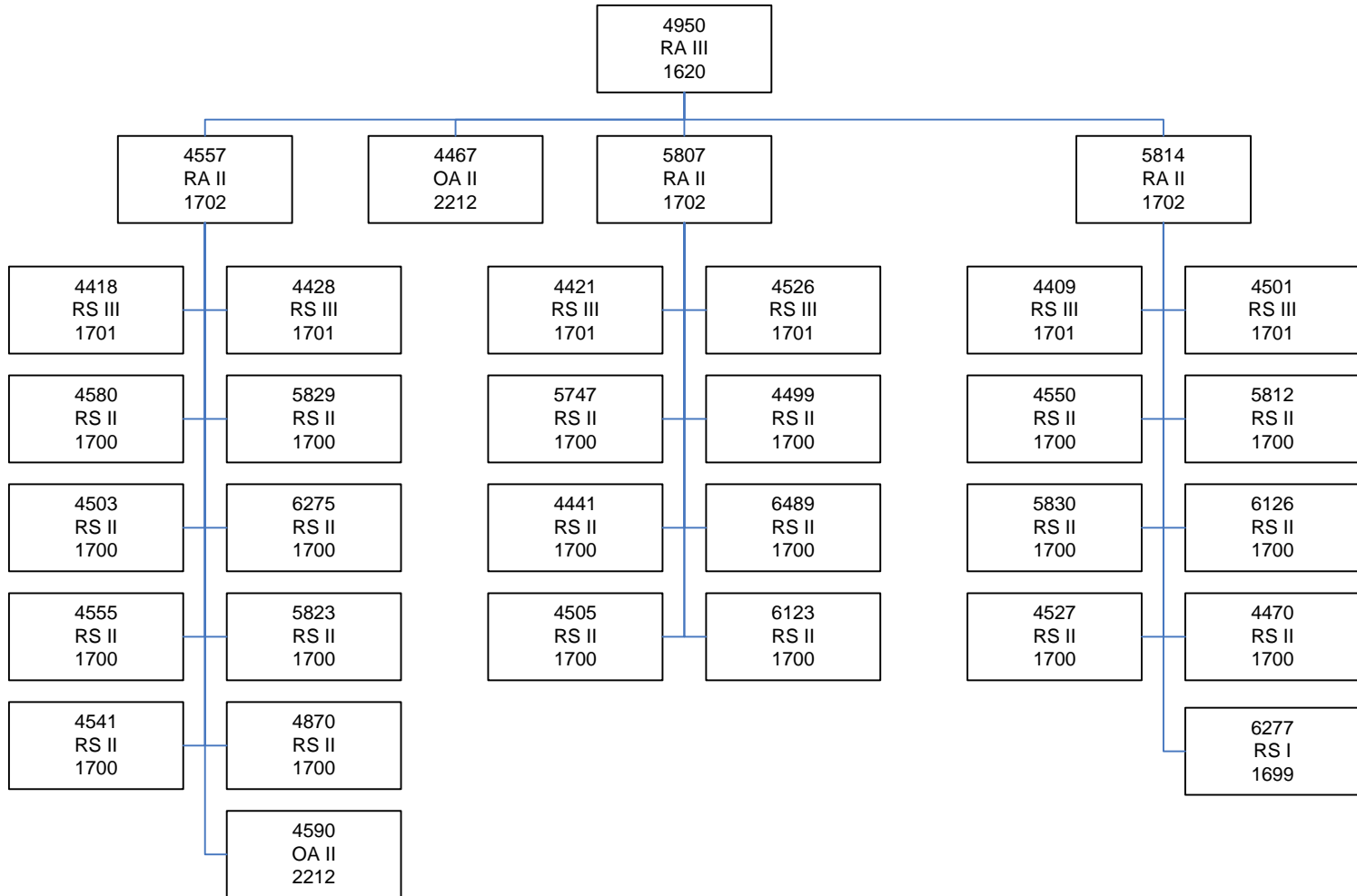
Jacksonville SC Compliance / NA/PA

Current as of 07/01/2017

Page 3 of 5



Department of Revenue
 Child Support Program
 Jacksonville SC Judicial / Admin
 Current as of 07/01/2017
 Page 4 of 5

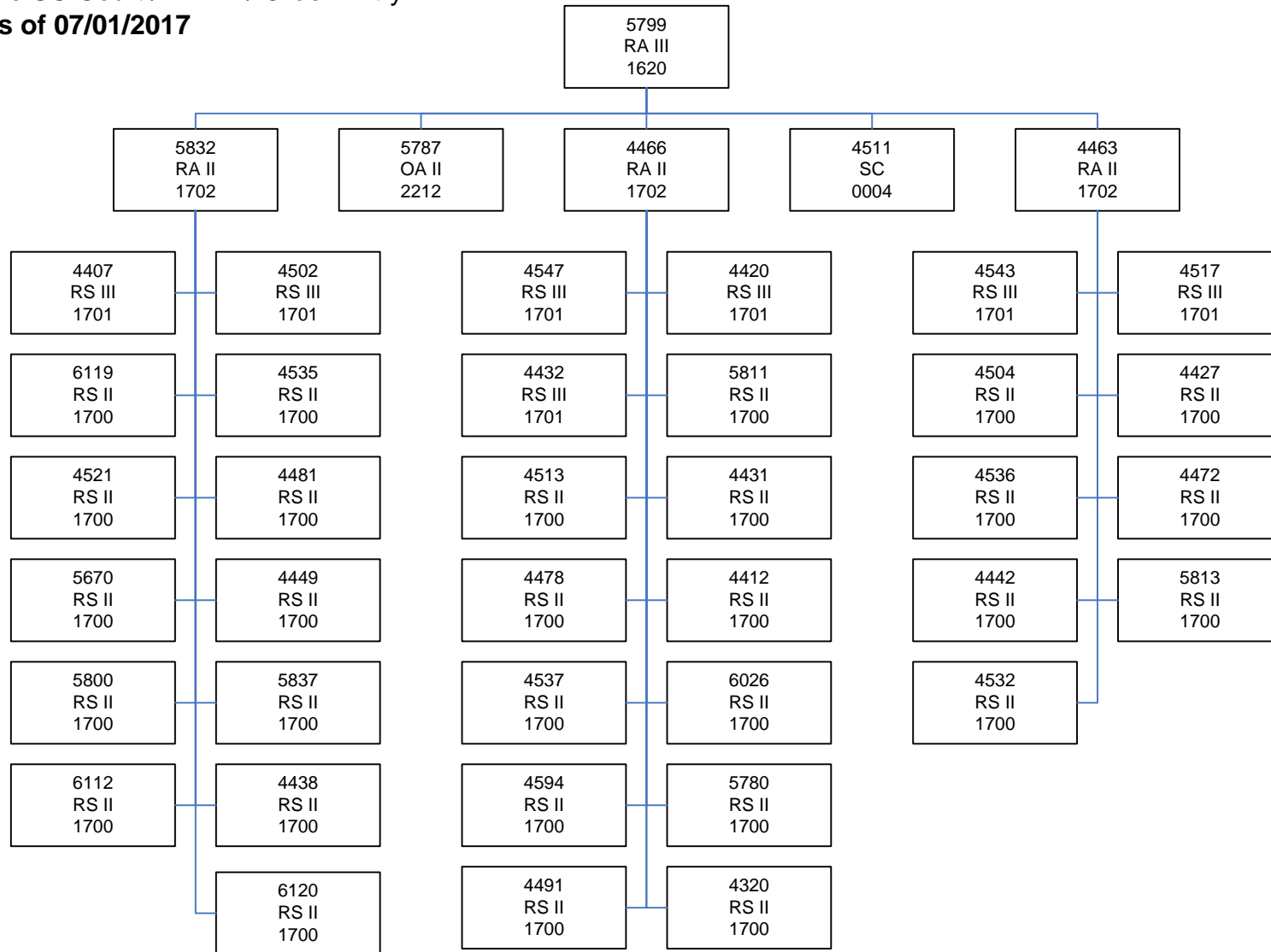


Department of Revenue Child Support Program

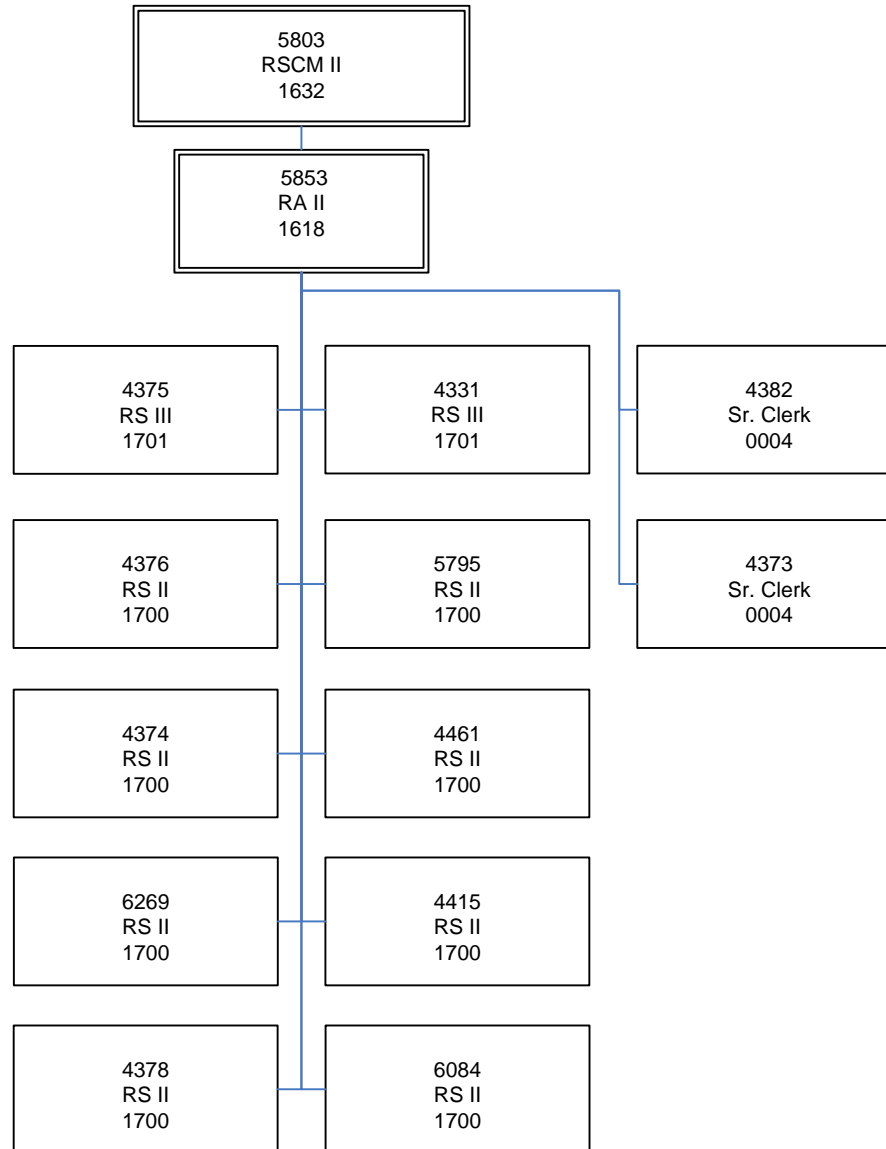
Jacksonville SC Court / PPF / Order Entry

Current as of 07/01/2017

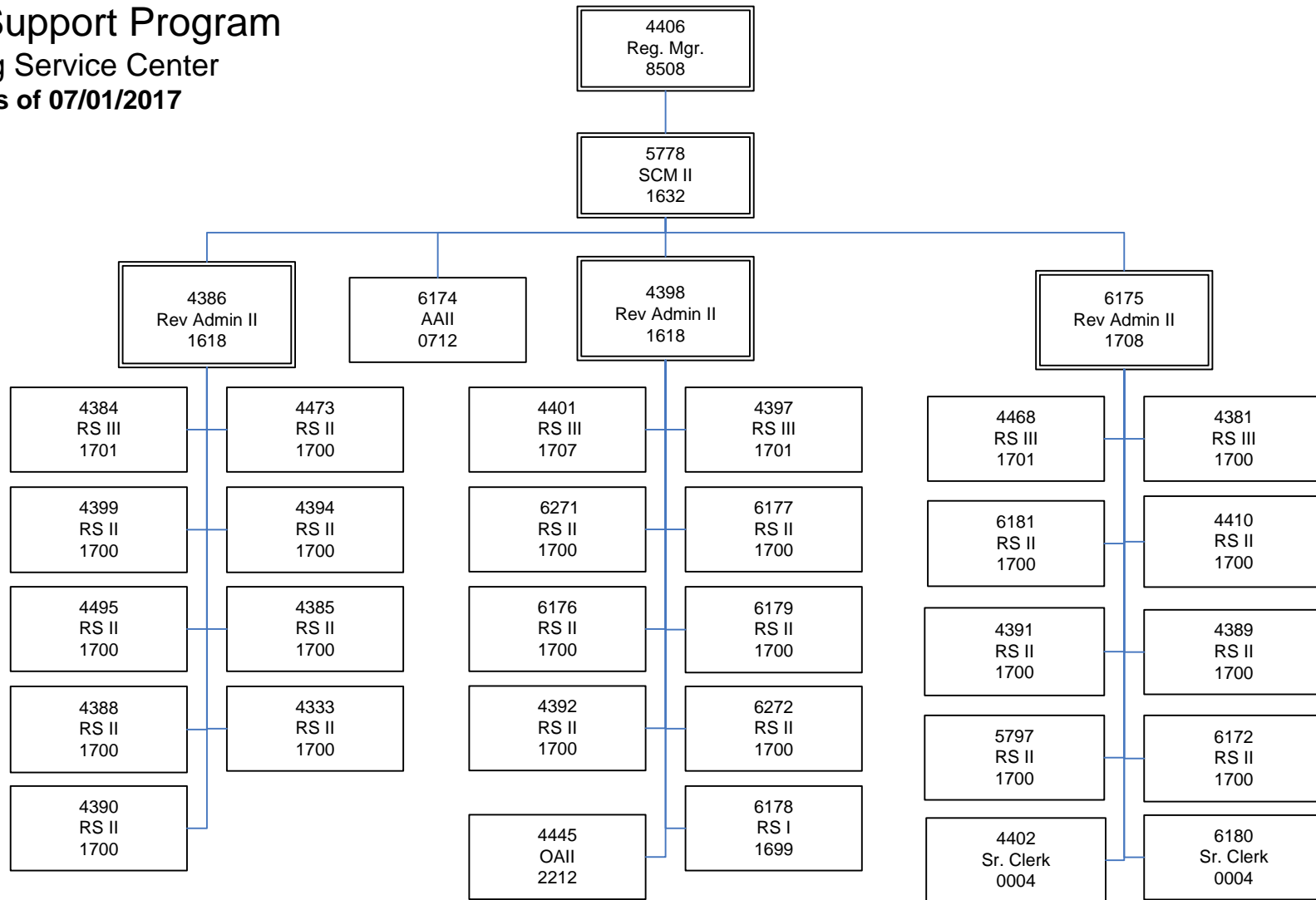
Page 5 of 5



Department of Revenue
Child Support Program
Lecanto Service Site
Current as of 07/01/2017

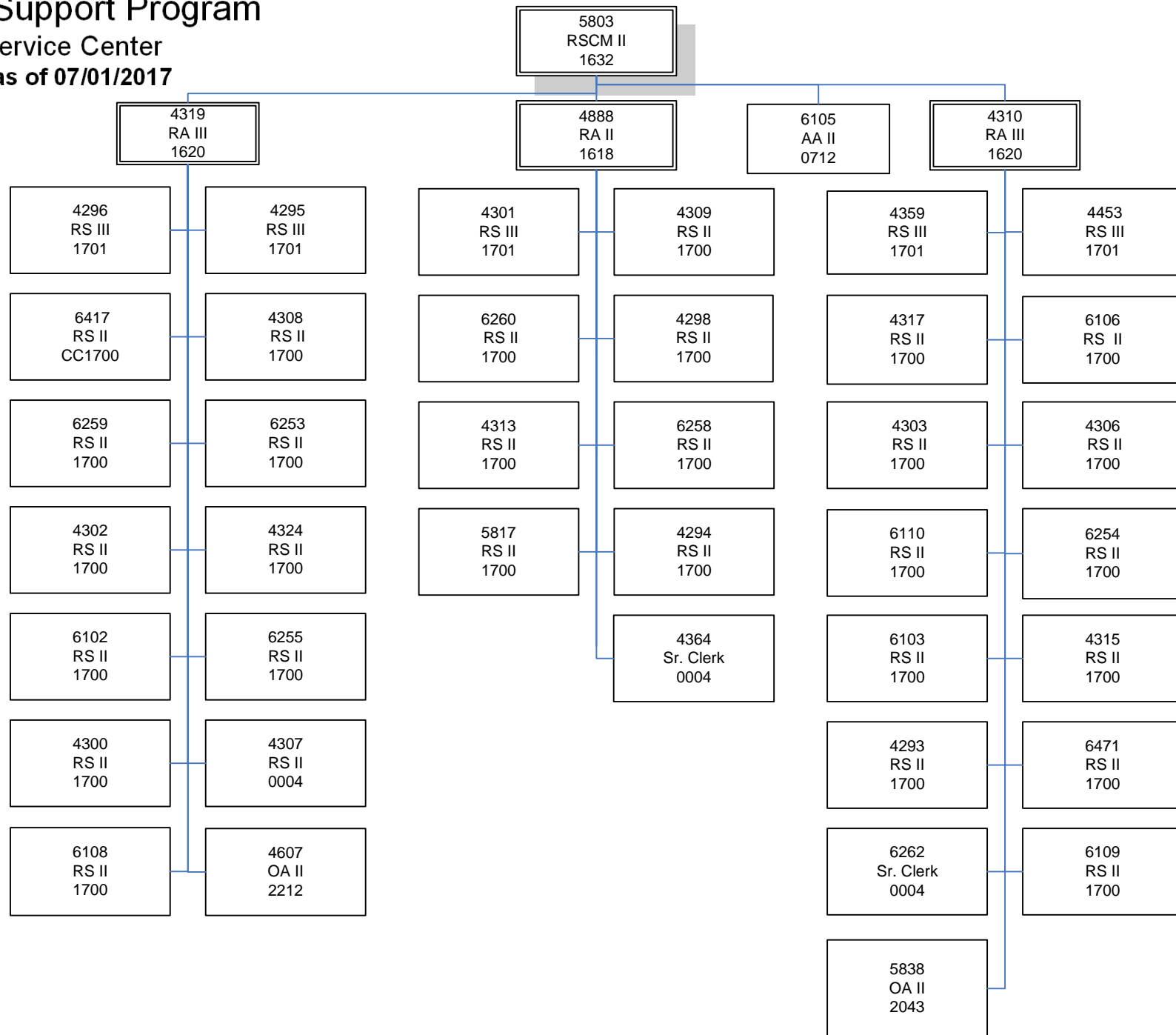


Department of Revenue
 Child Support Program
 Leesburg Service Center
 Current as of 07/01/2017

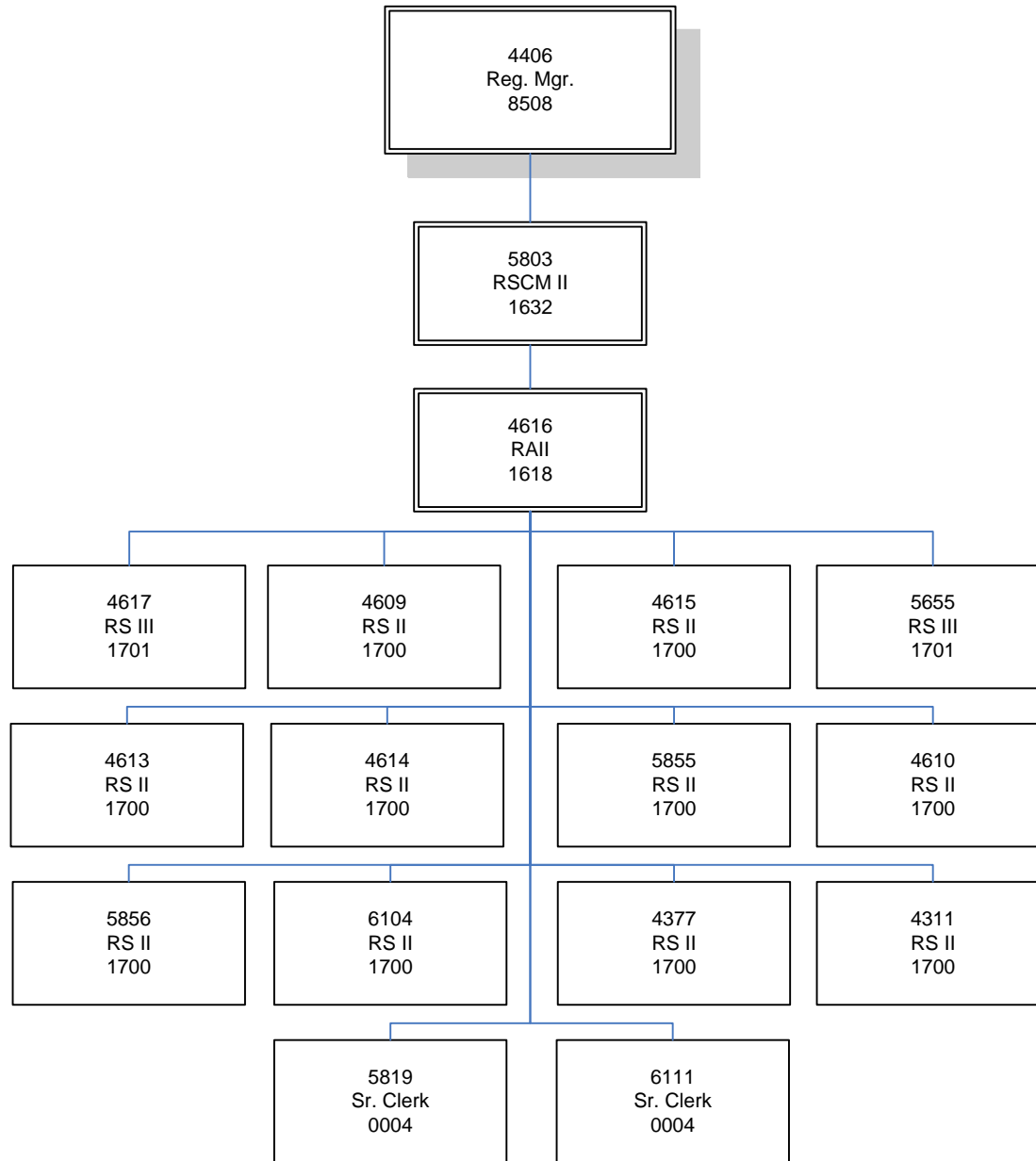


Department of Revenue Child Support Program

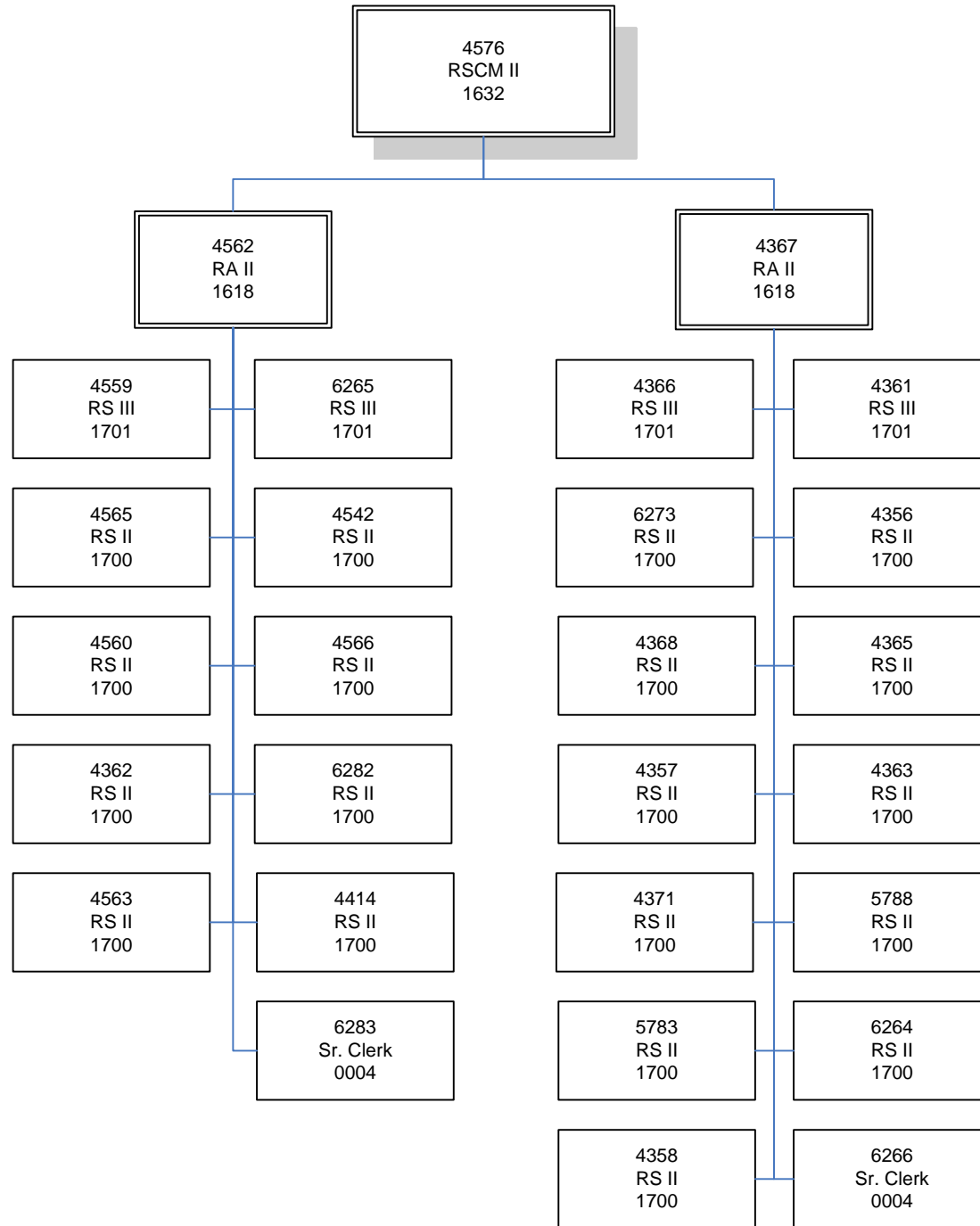
Ocala Service Center
Current as of 07/01/2017



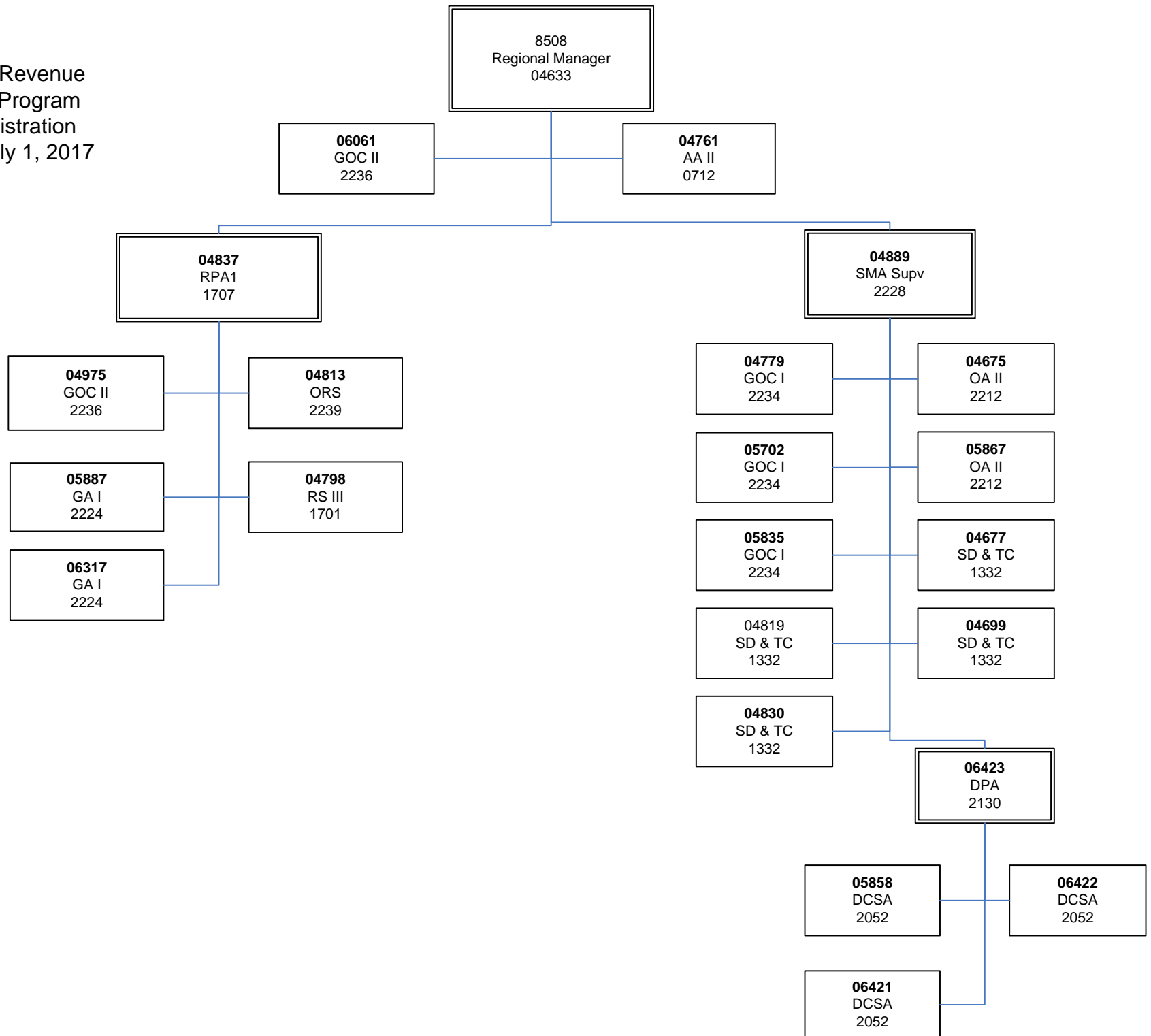
Department of Revenue
Child Support Program
Orange Park Service Site
Current as of 07/01/2017



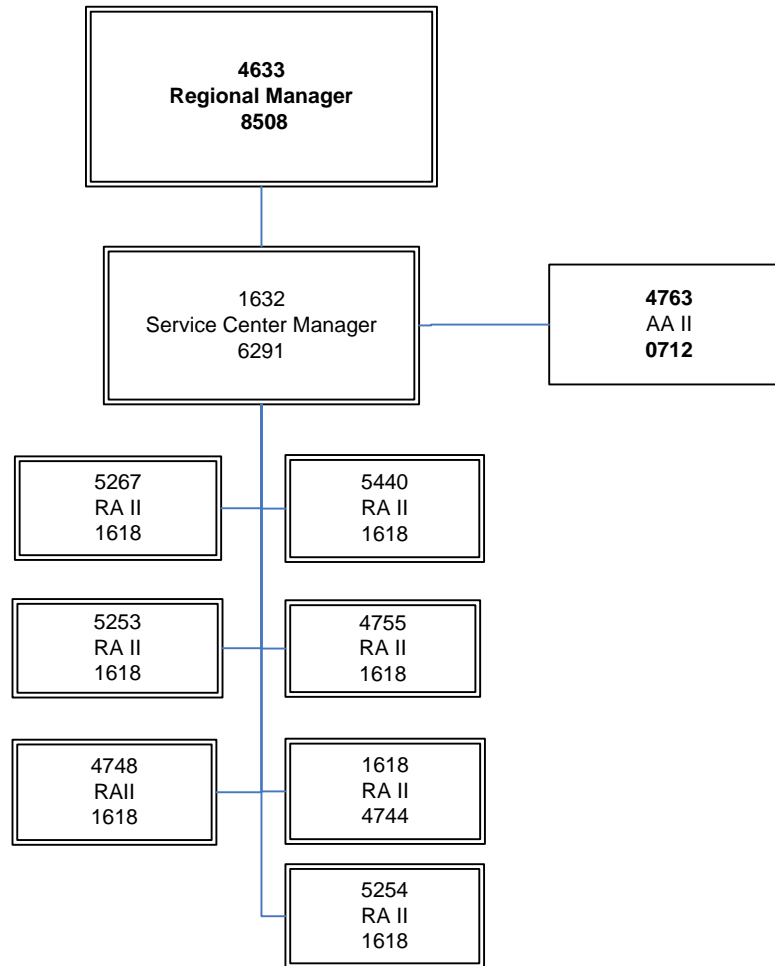
Department of Revenue
 Child Support Program
 St Augustine Service Site
 Current as of 07/01/2017



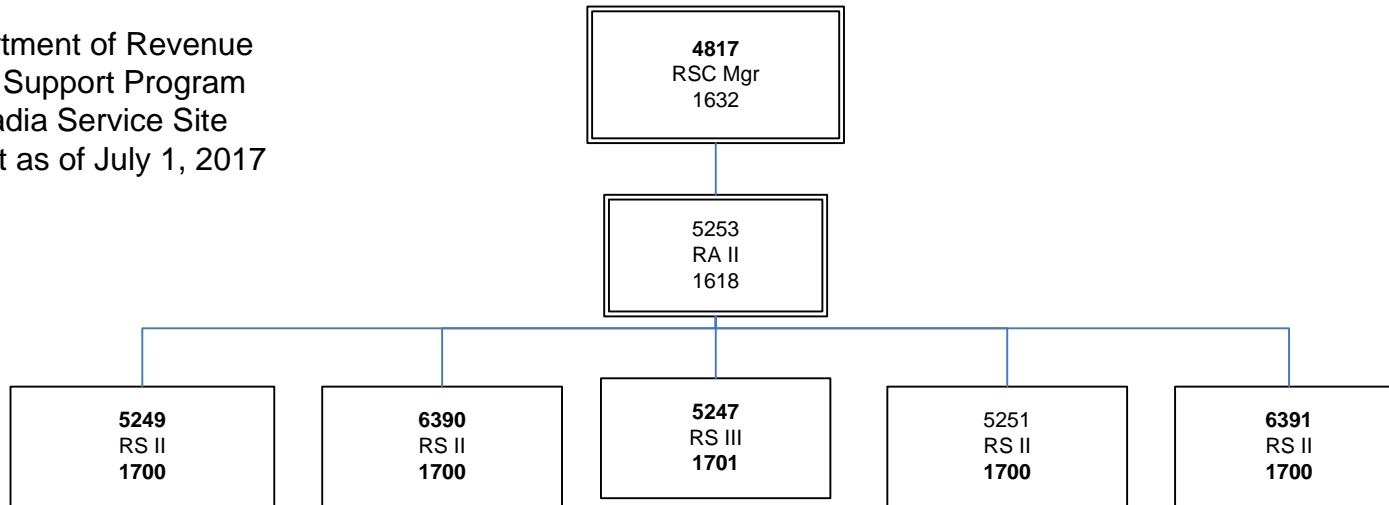
Department of Revenue
 Child Support Program
 Region Administration
 Current as of July 1, 2017



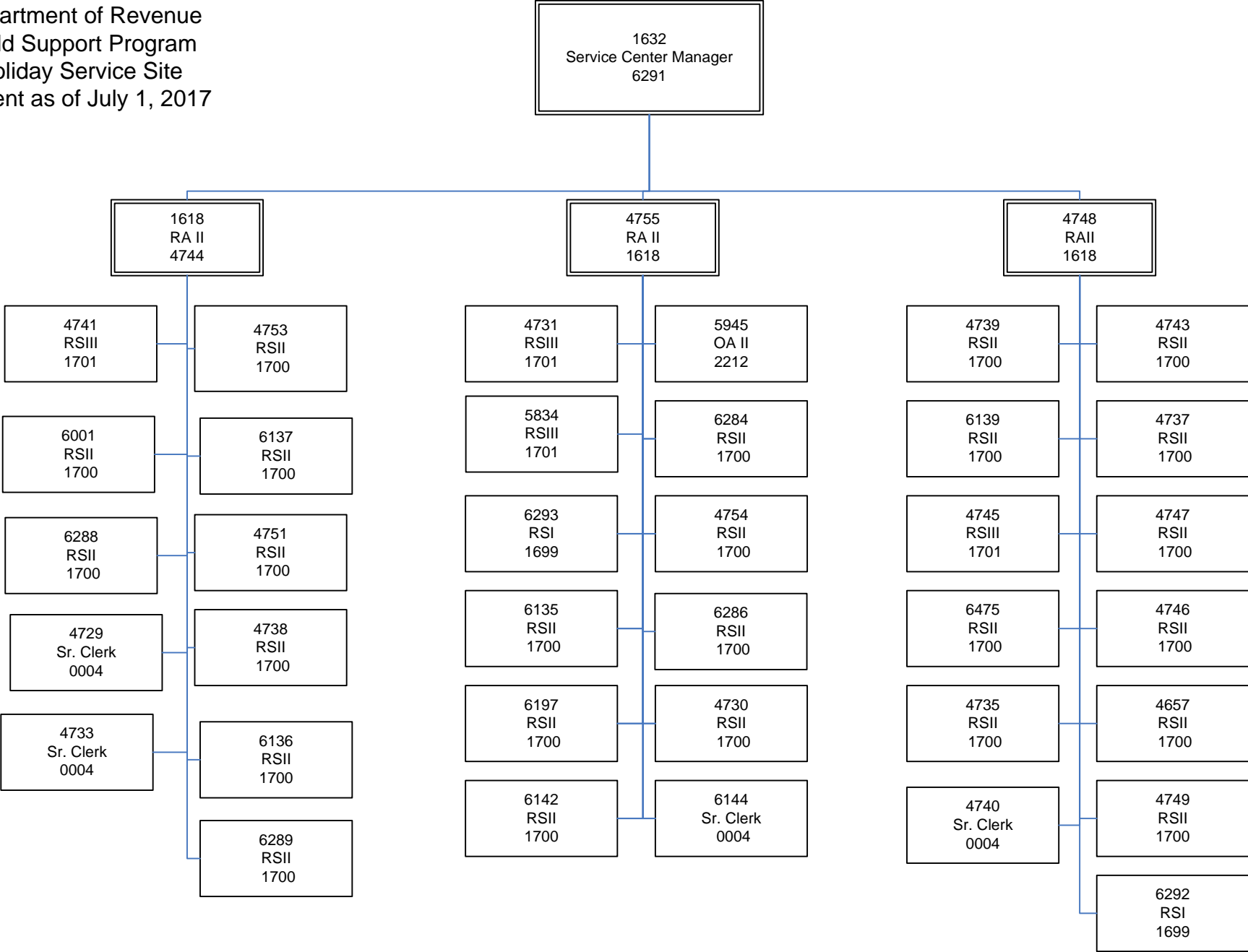
Department of Revenue
Child Support Program
Holiday Service Center
Current as of July 1, 2017



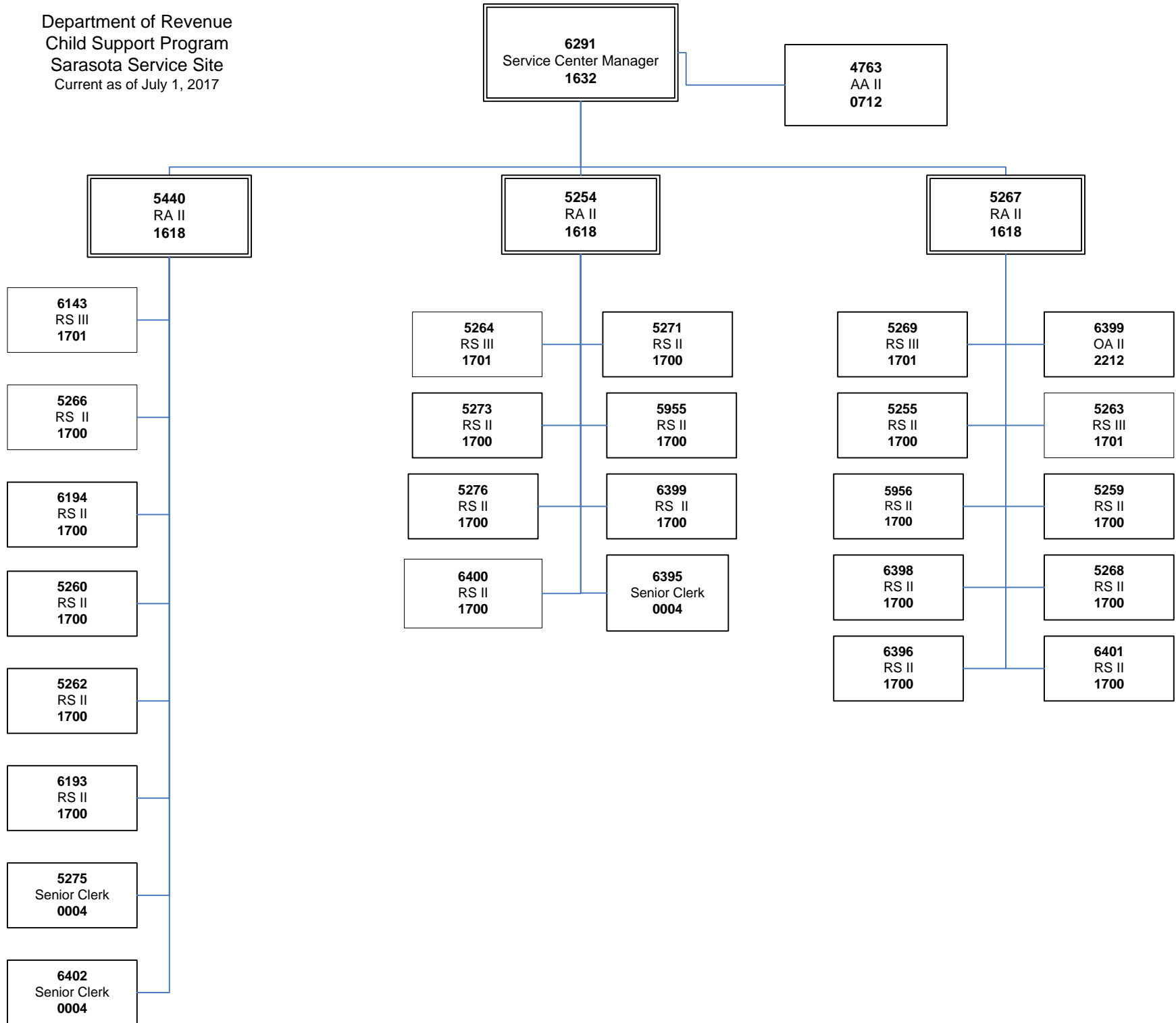
Department of Revenue
Child Support Program
Arcadia Service Site
Current as of July 1, 2017



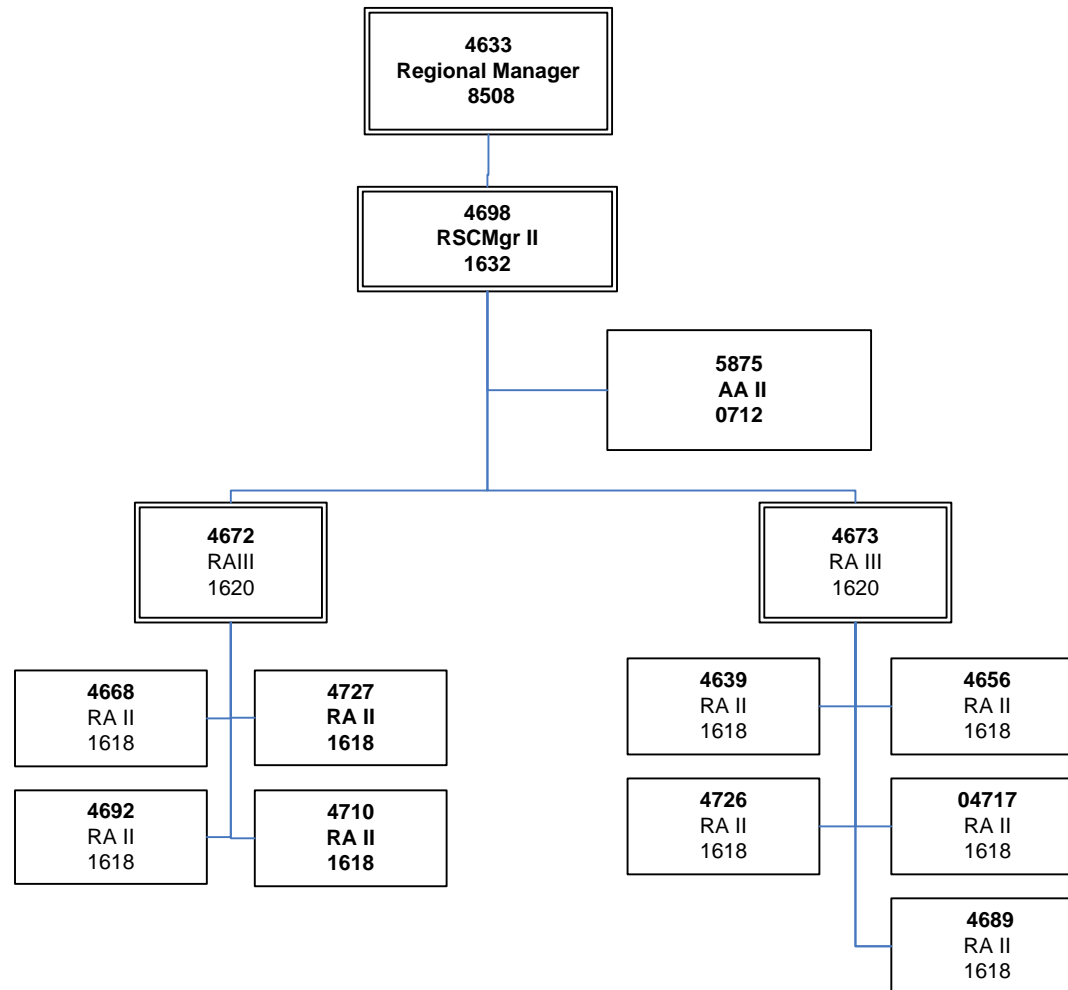
Department of Revenue
 Child Support Program
 Holiday Service Site
 Current as of July 1, 2017



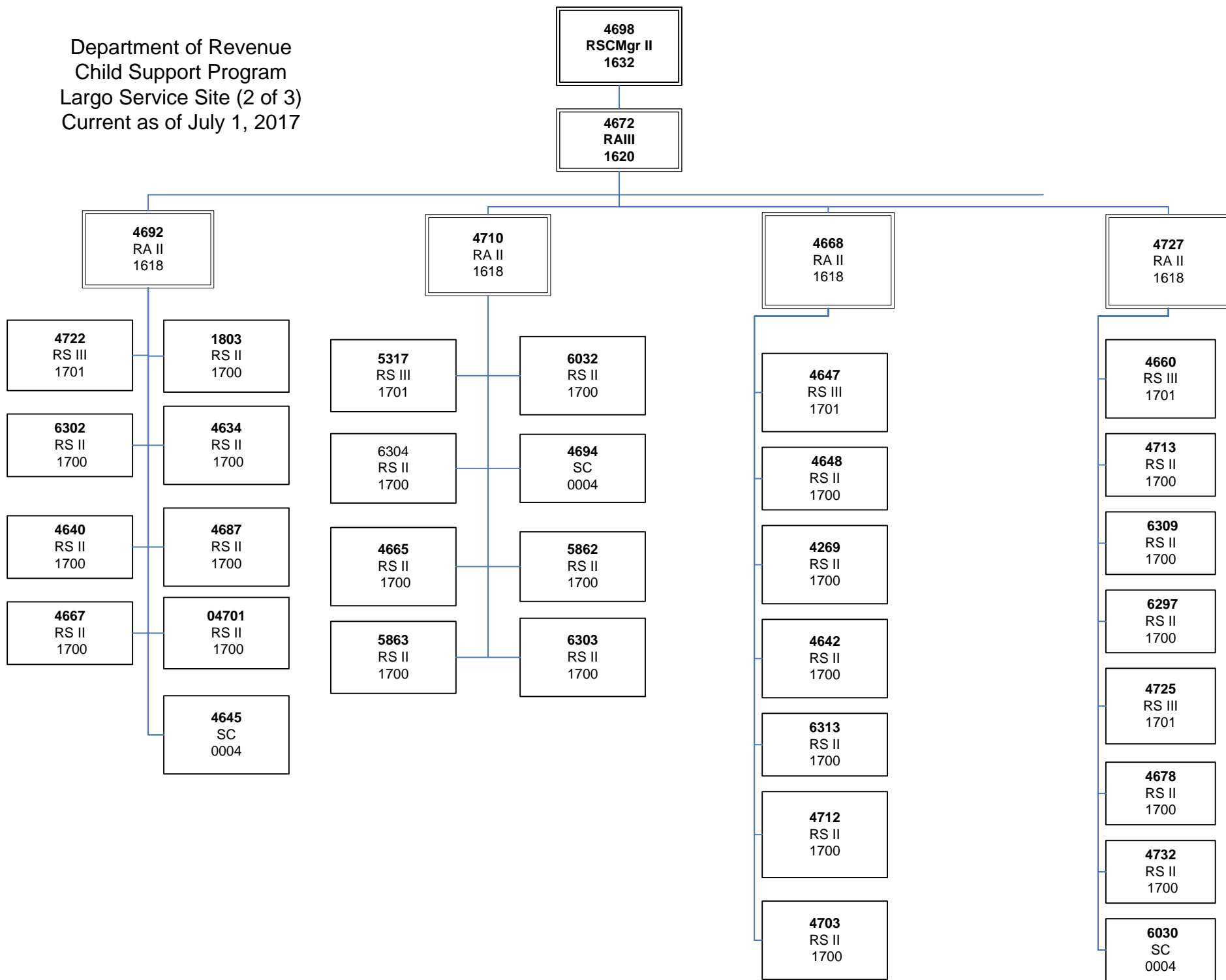
Department of Revenue
 Child Support Program
 Sarasota Service Site
 Current as of July 1, 2017



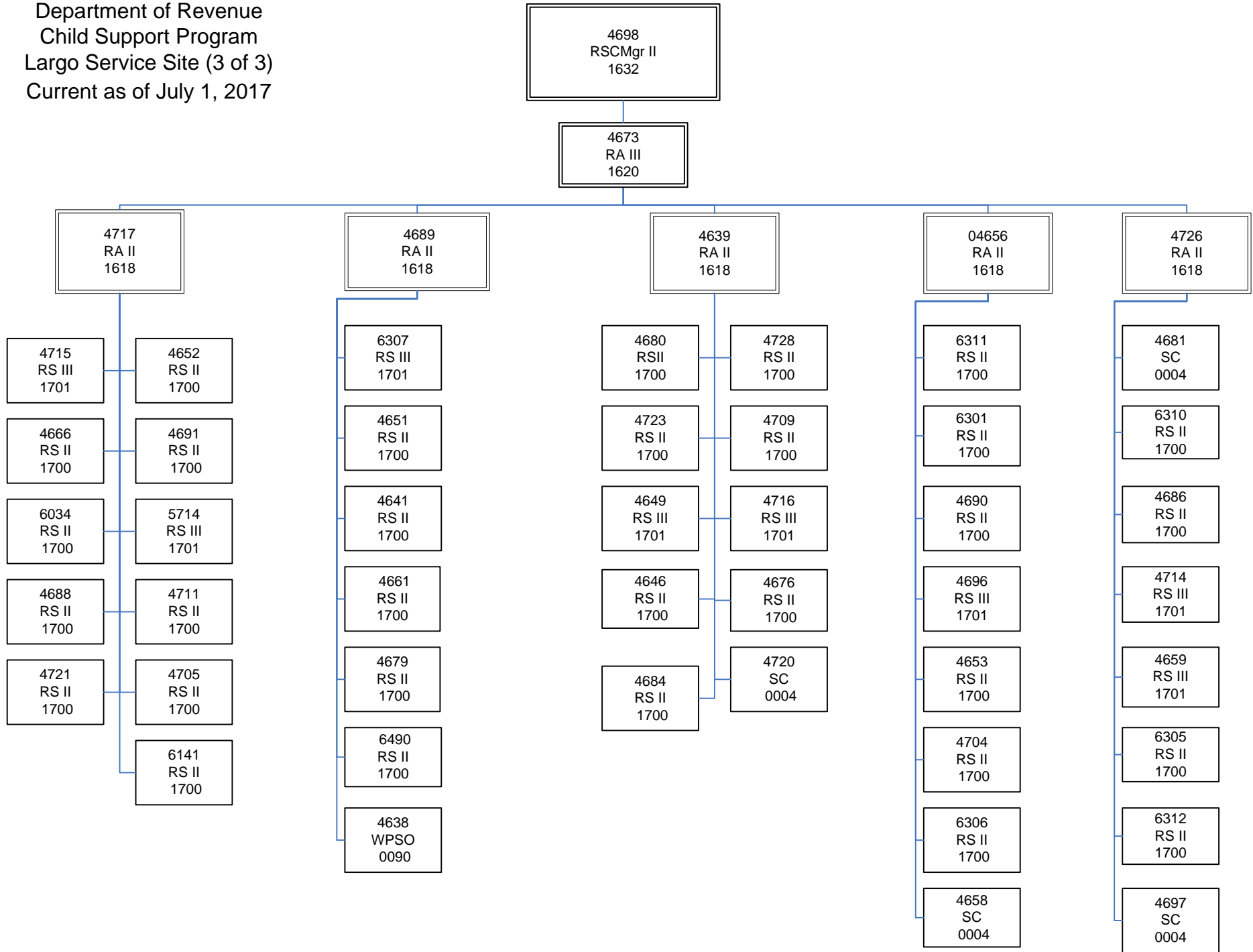
Department of Revenue
Child Support Program
Largo Service Site (1 of 3)
Current as of July 1, 2017



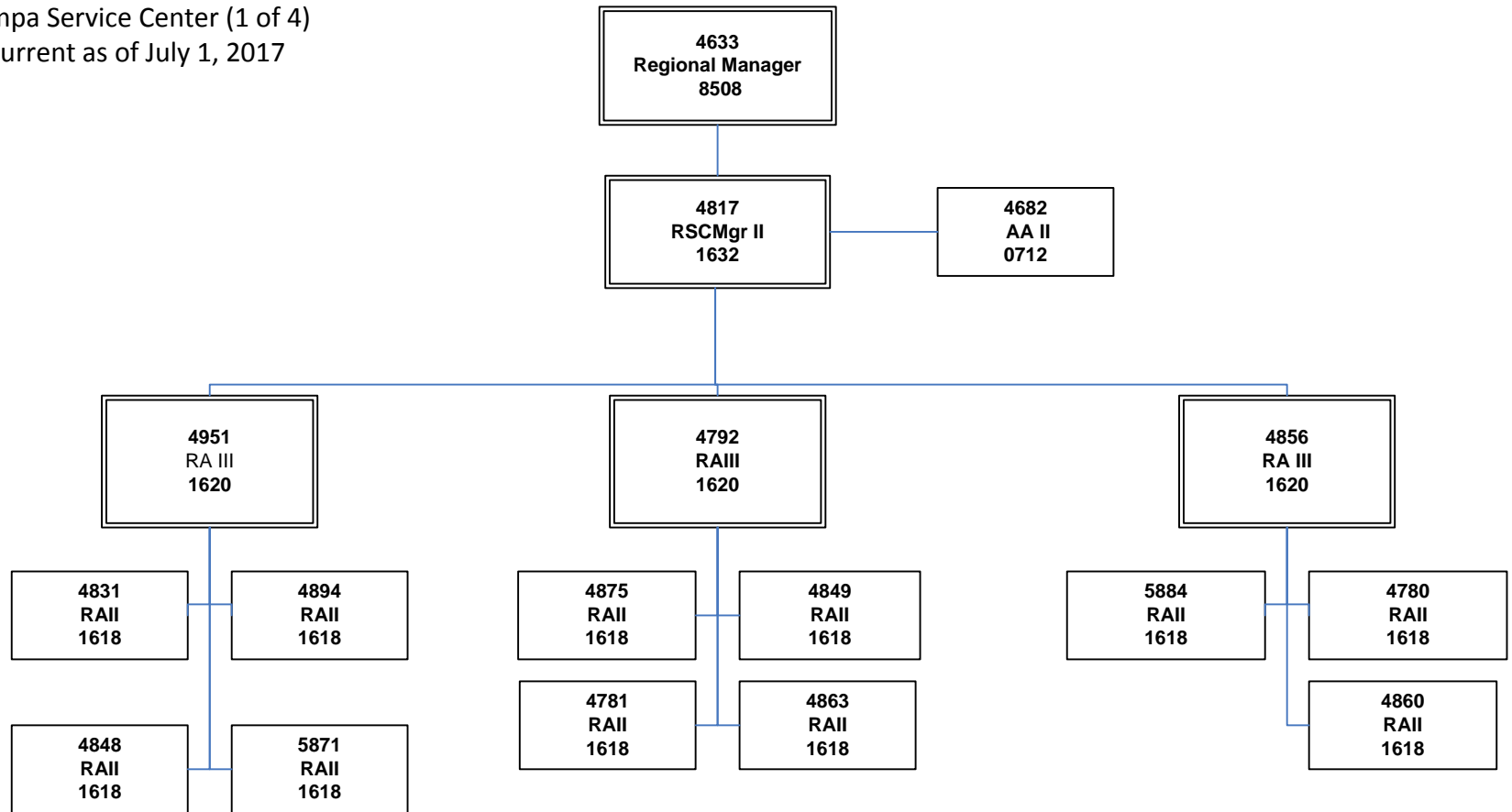
Department of Revenue
 Child Support Program
 Largo Service Site (2 of 3)
 Current as of July 1, 2017



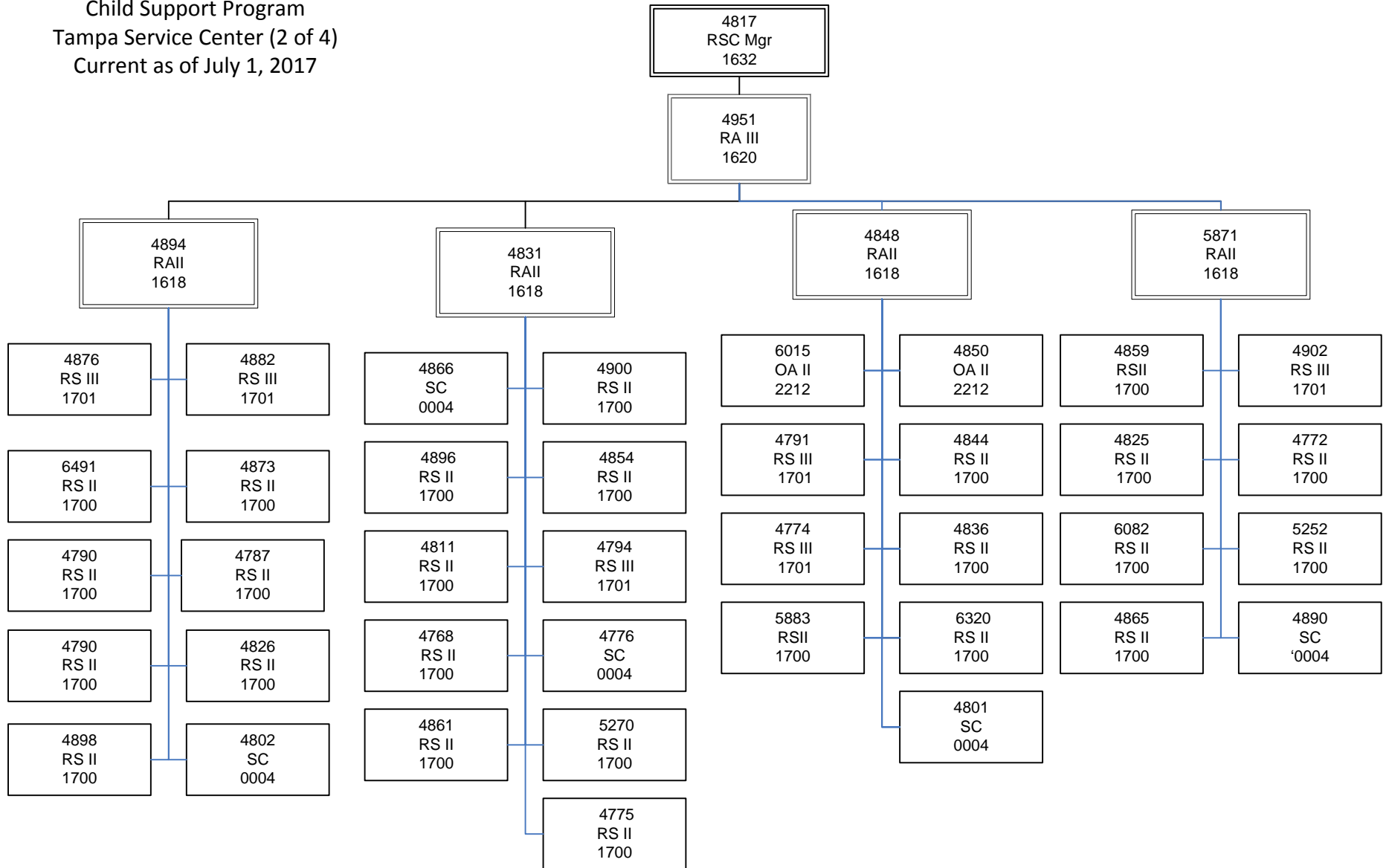
Department of Revenue
 Child Support Program
 Largo Service Site (3 of 3)
 Current as of July 1, 2017



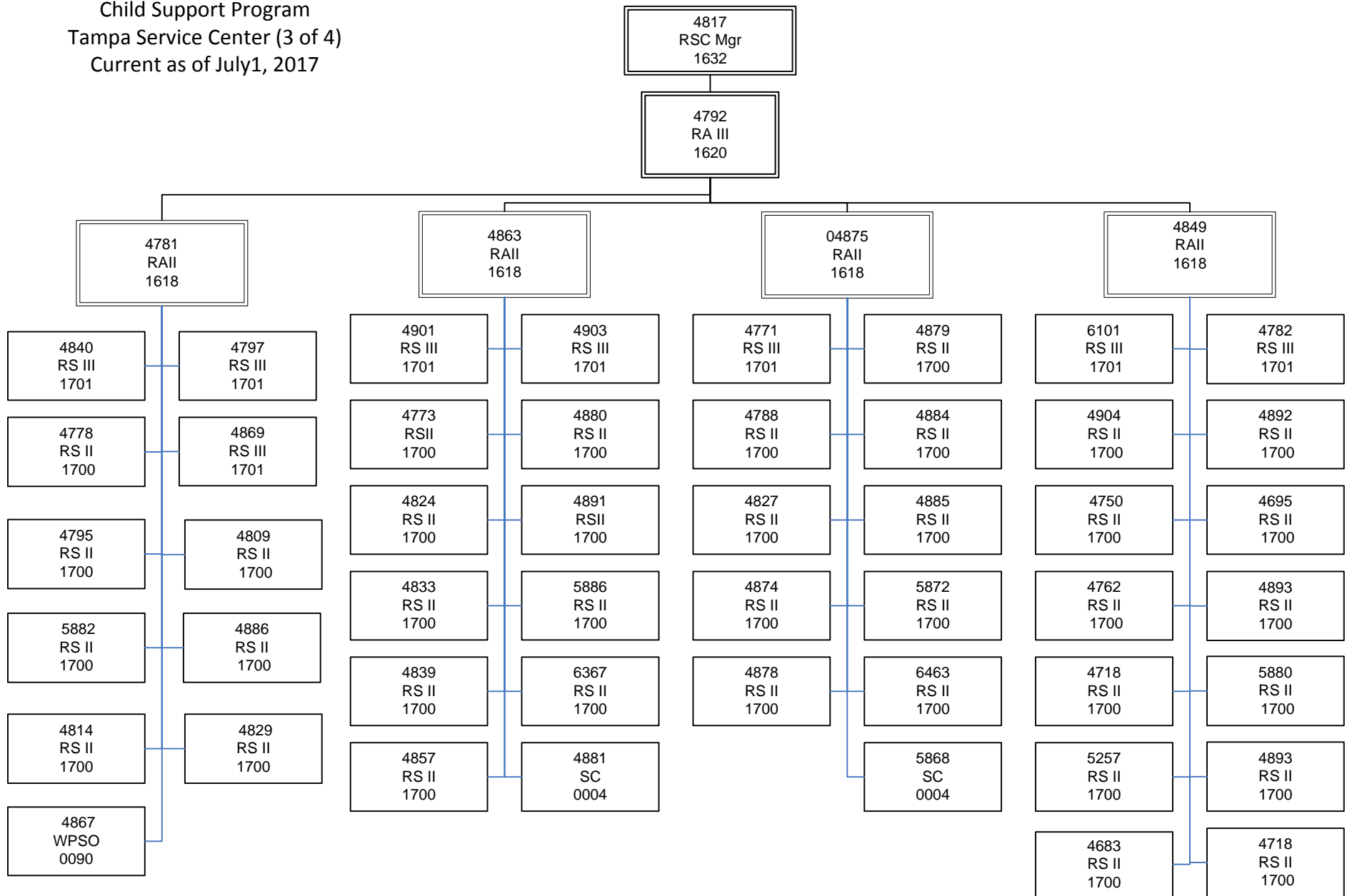
Department of Revenue
Child Support Program
Tampa Service Center (1 of 4)
Current as of July 1, 2017



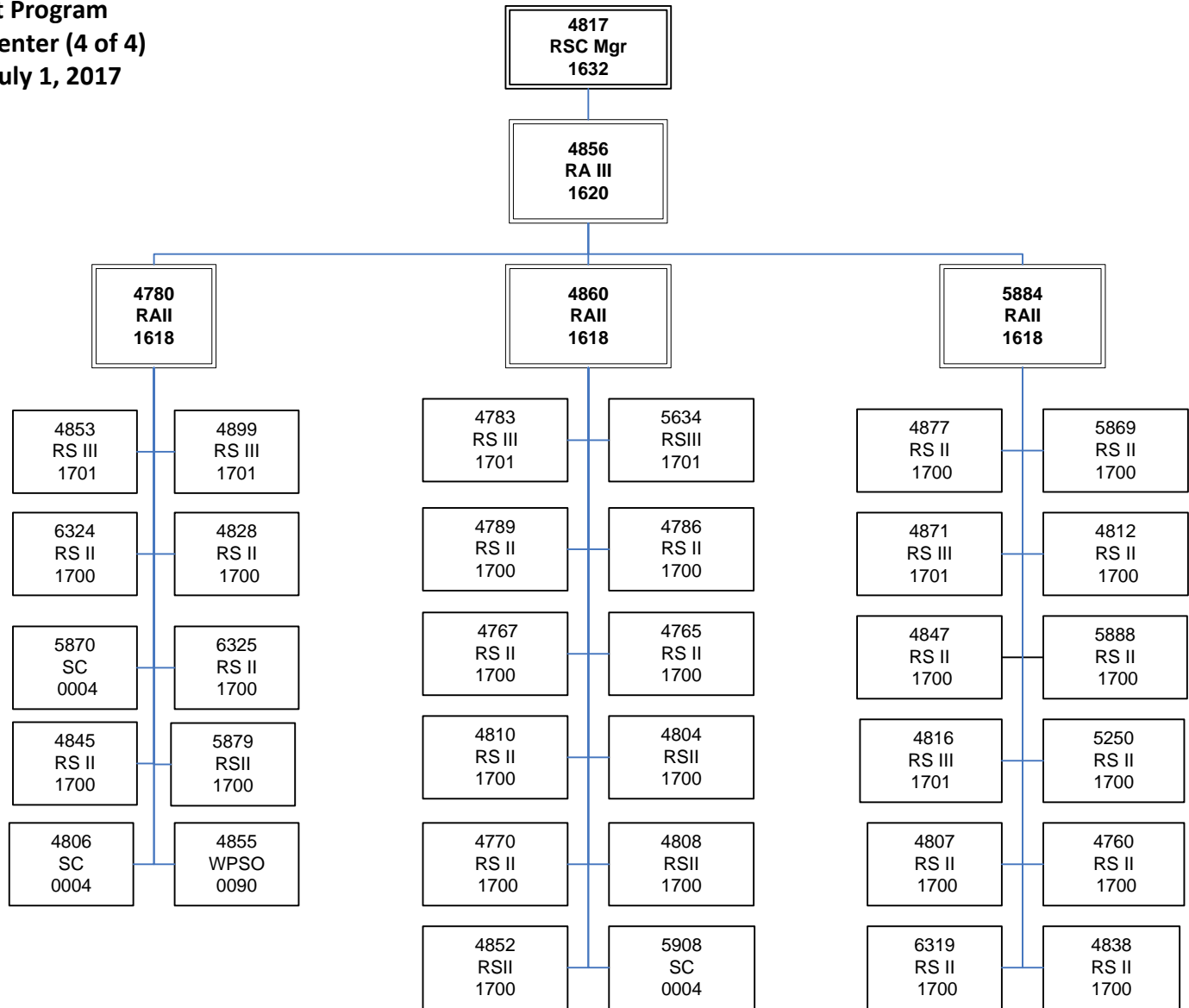
Department of Revenue
 Child Support Program
 Tampa Service Center (2 of 4)
 Current as of July 1, 2017



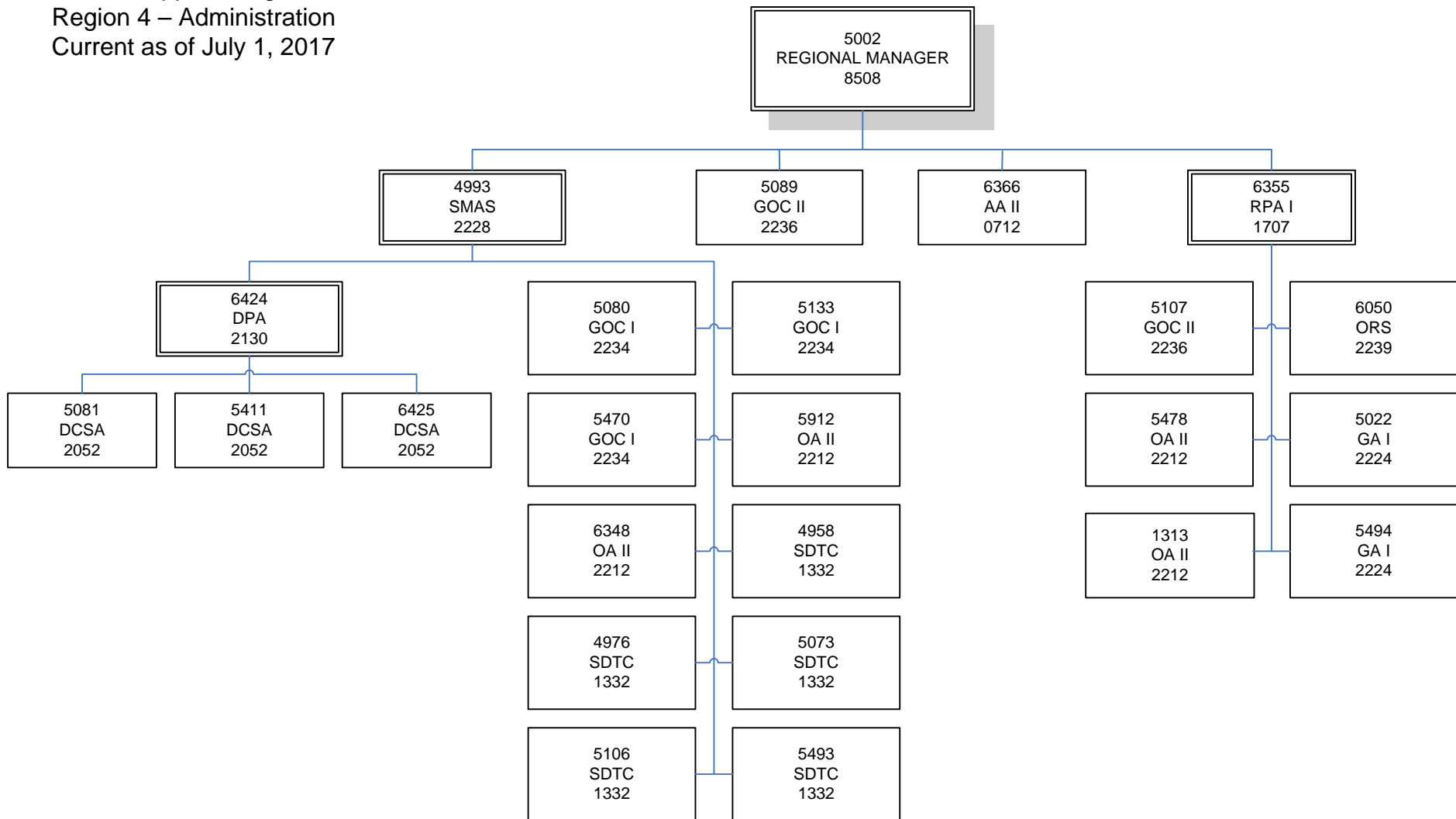
Department of Revenue
 Child Support Program
 Tampa Service Center (3 of 4)
 Current as of July1, 2017



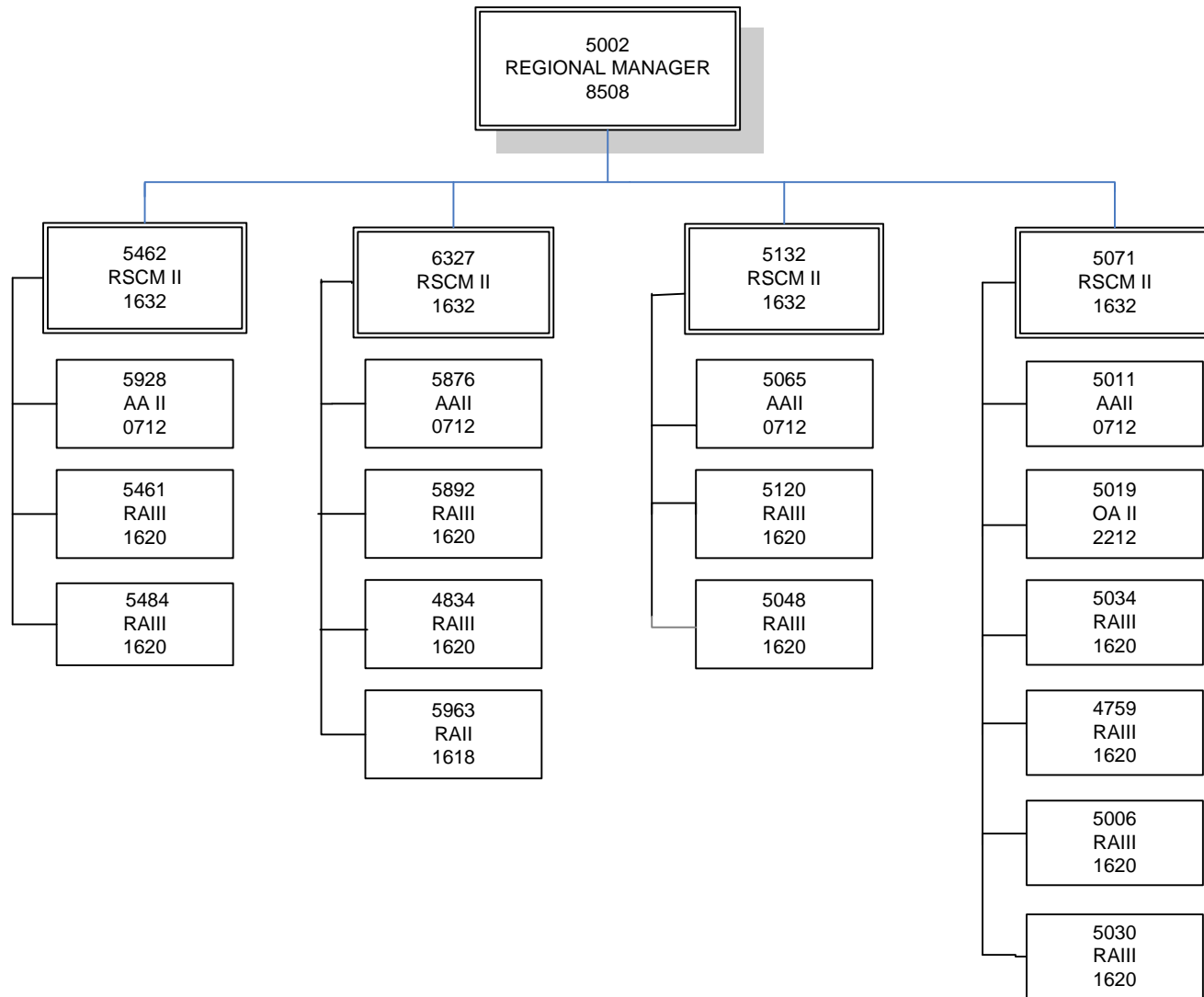
Department of Revenue
Child Support Program
Tampa Service Center (4 of 4)
Current as of July 1, 2017



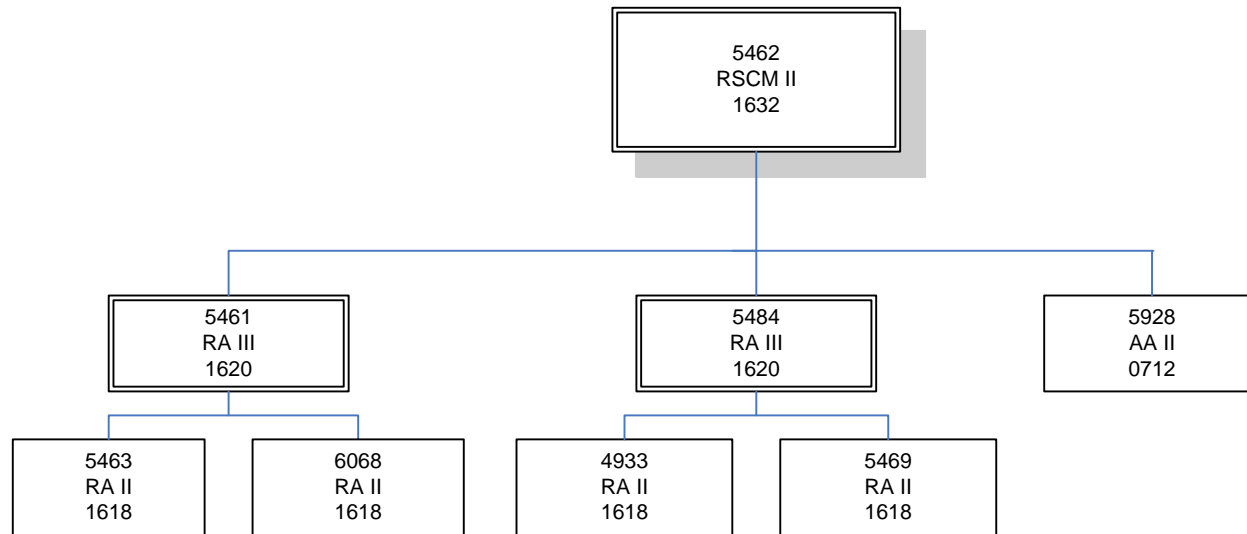
Department of Revenue
 Child Support Program
 Region 4 – Administration
 Current as of July 1, 2017



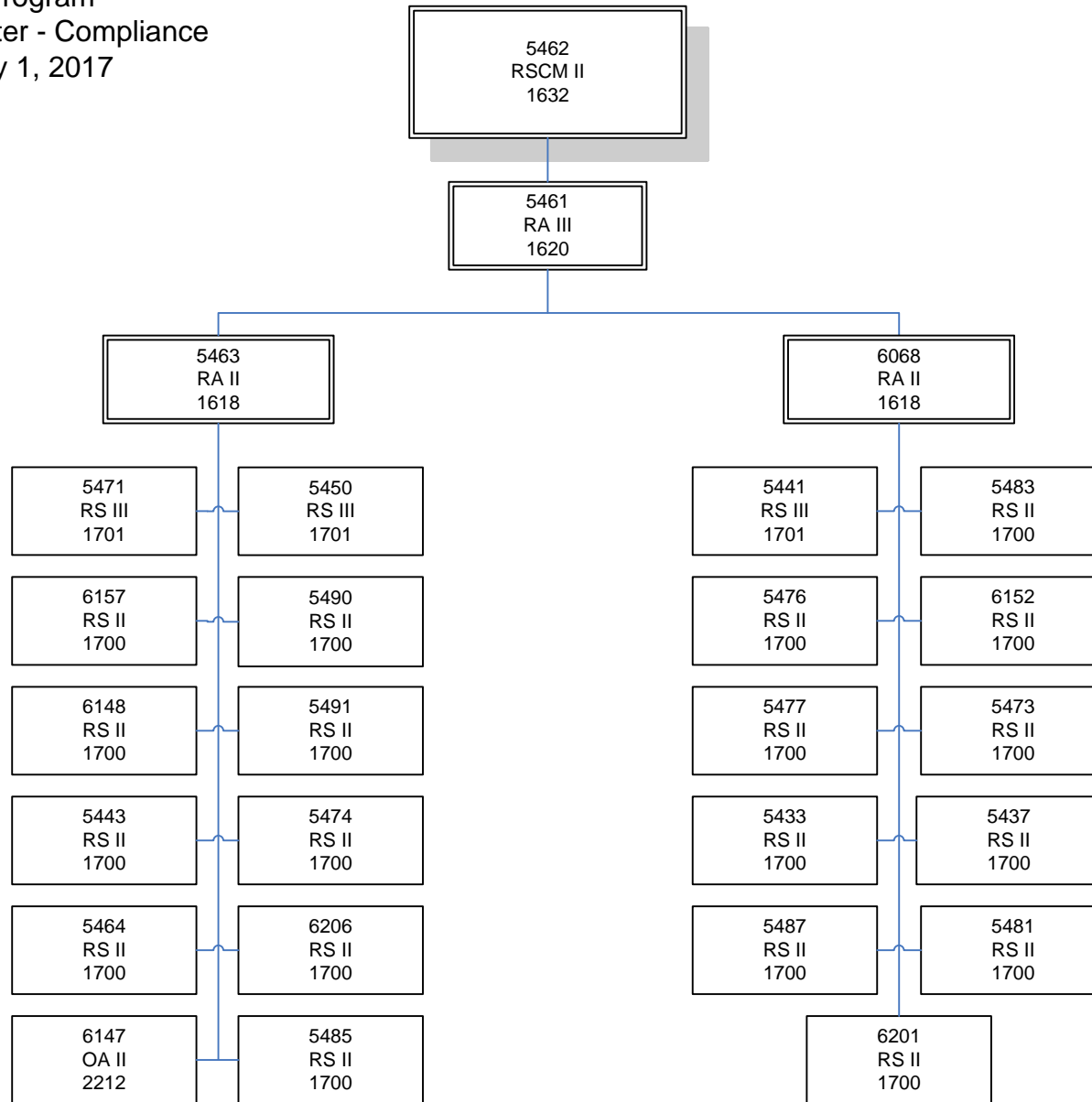
Department of Revenue
Child Support Program
Region 4 – Service Centers
Current as of July 1, 2017



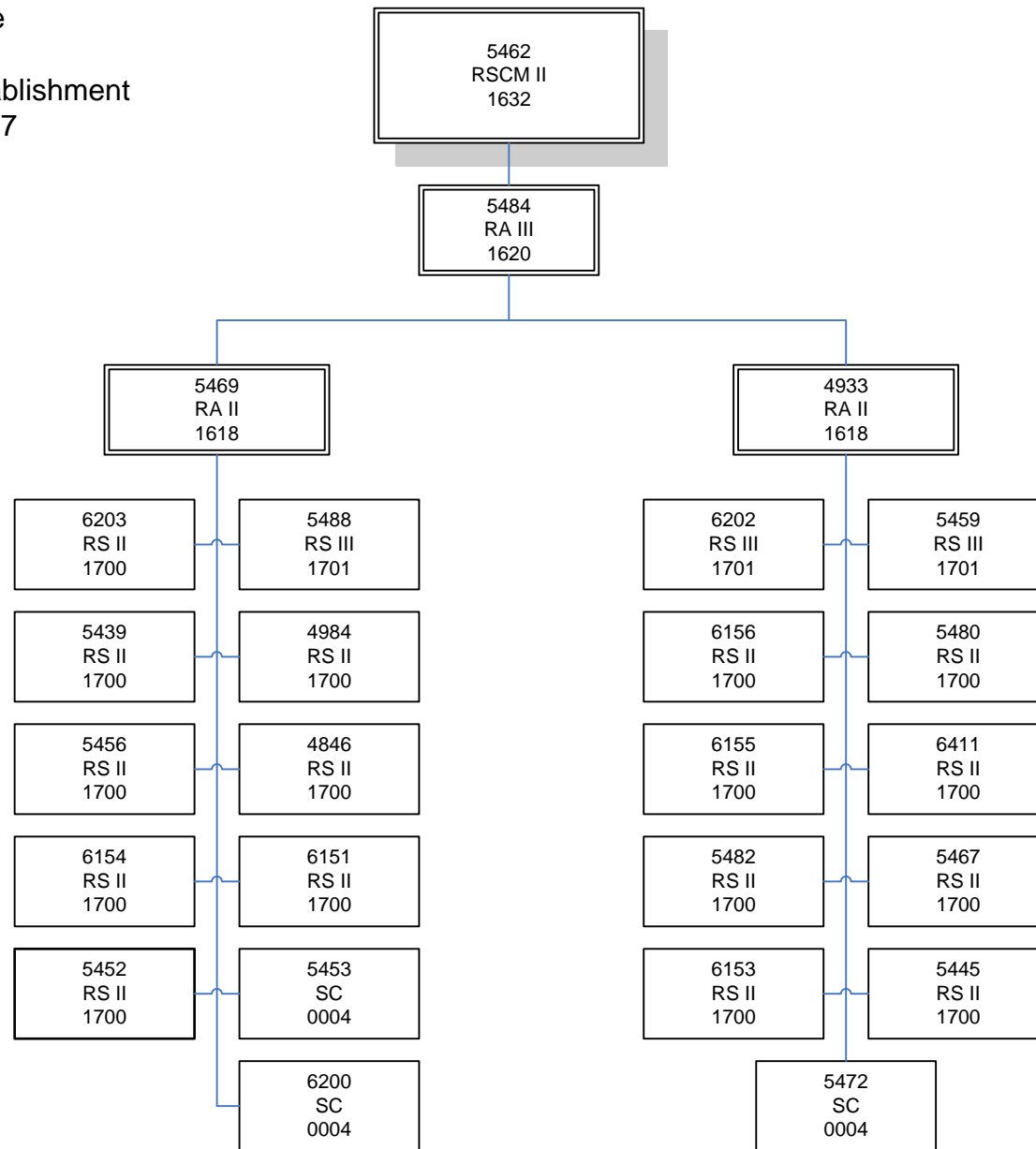
Department of Revenue
Child Support Program
Fort Pierce Service Center - Management
Current as of July 1, 2017



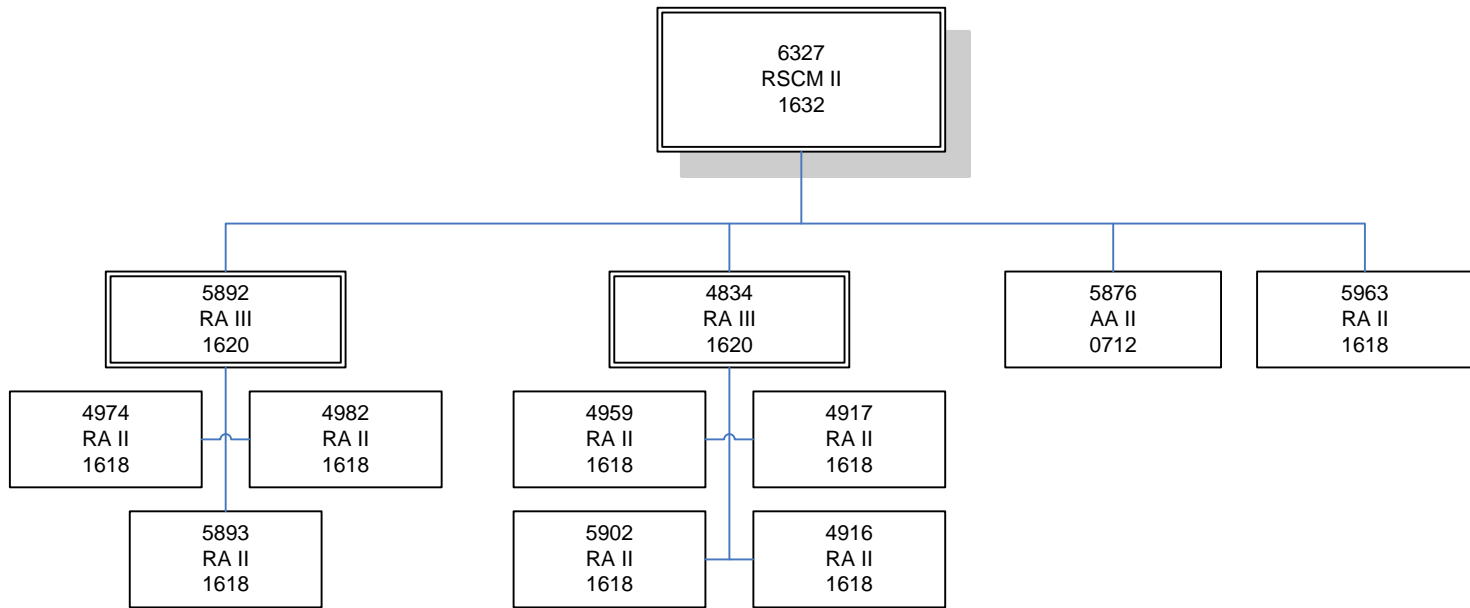
Department of Revenue
 Child Support Program
 Fort Pierce Service Center - Compliance
 Current as of July 1, 2017



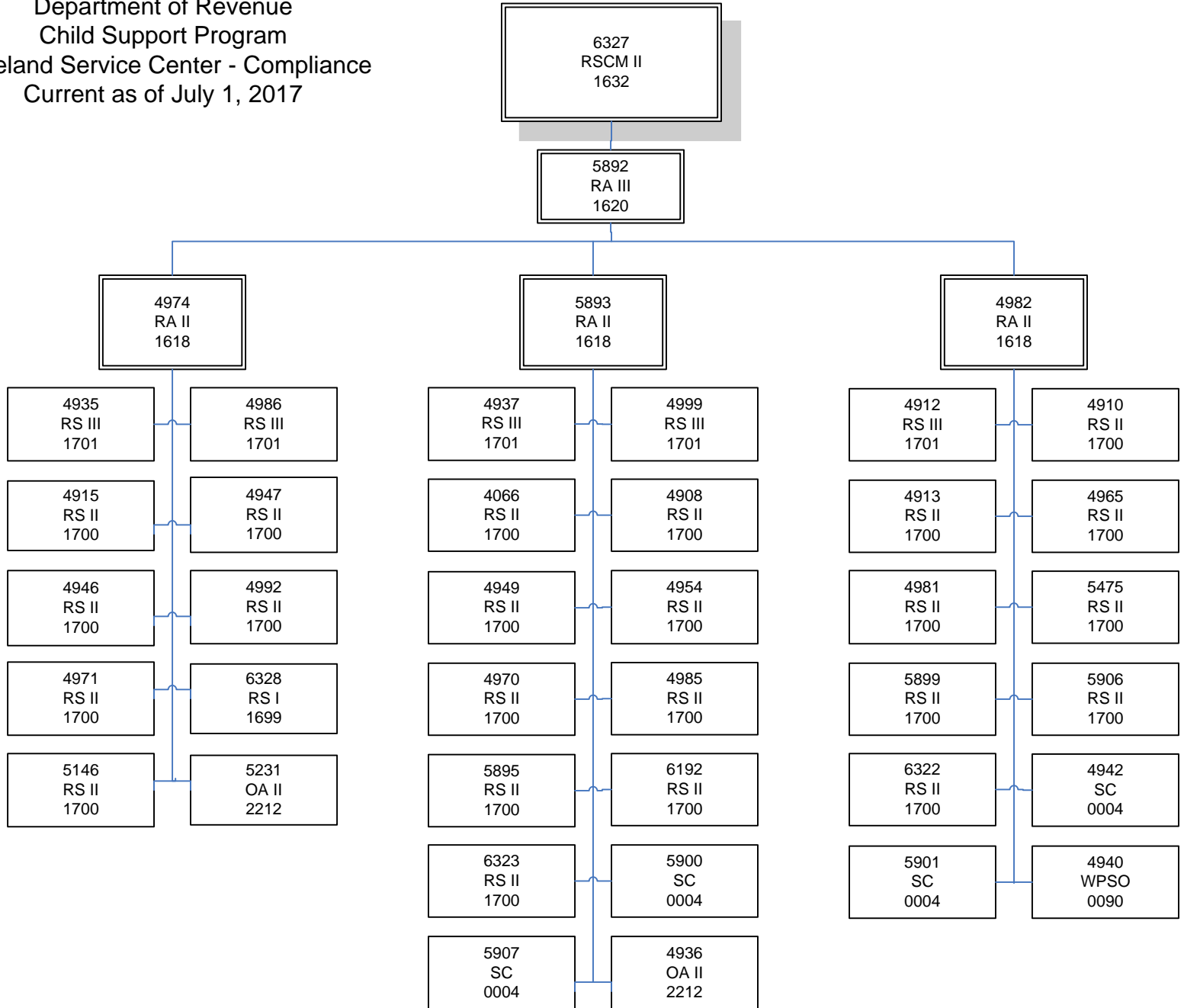
Department of Revenue
 Child Support Program
 Fort Pierce Service Center - Establishment
 Current as of July 1, 2017



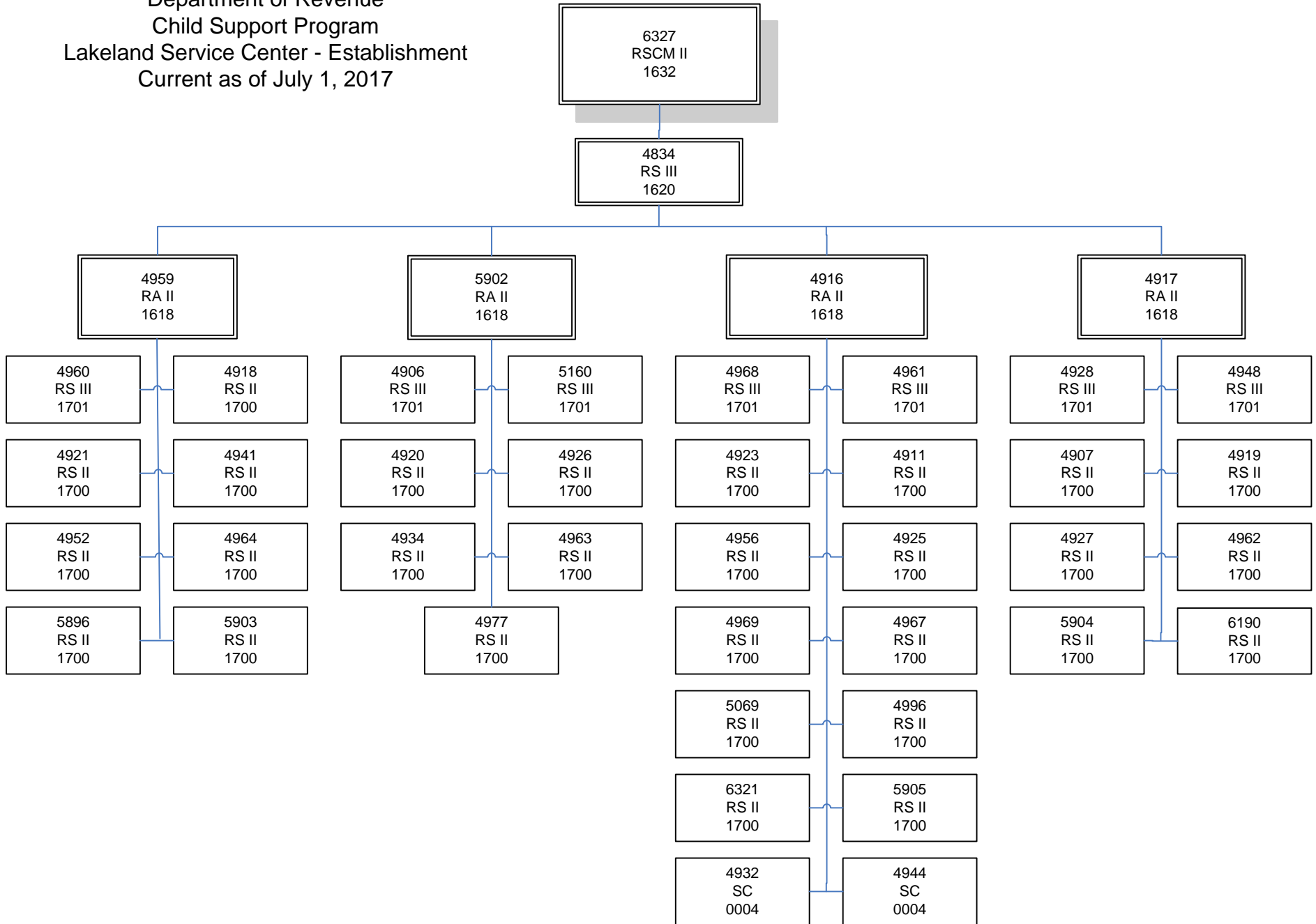
Department of Revenue
Child Support Program
Lakeland / Sebring Administration
Current as of July 1, 2017



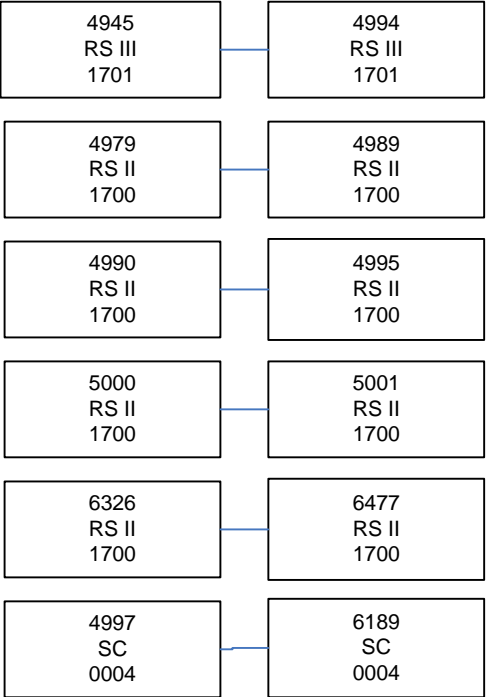
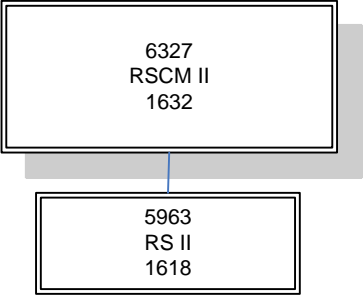
Department of Revenue
 Child Support Program
 Lakeland Service Center - Compliance
 Current as of July 1, 2017



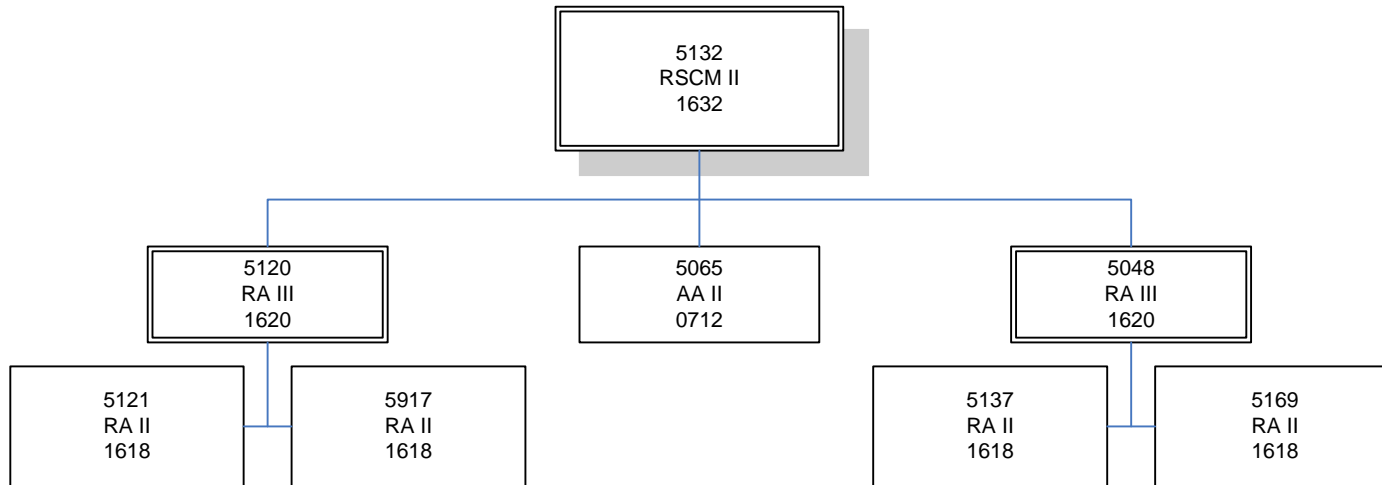
Department of Revenue
 Child Support Program
 Lakeland Service Center - Establishment
 Current as of July 1, 2017



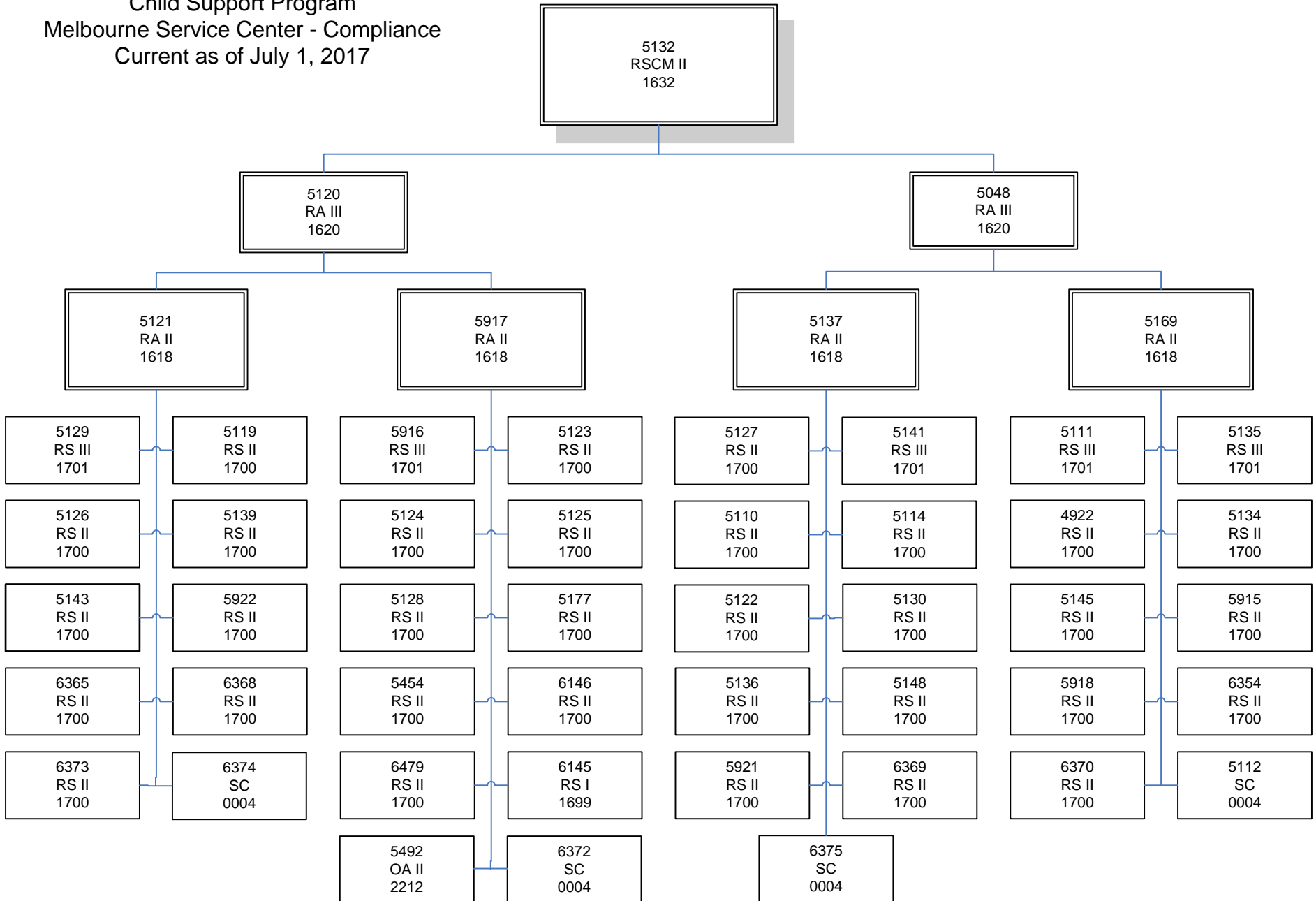
Department of Revenue
Child Support Program
Sebring Service Center
Current as of July 1, 2017



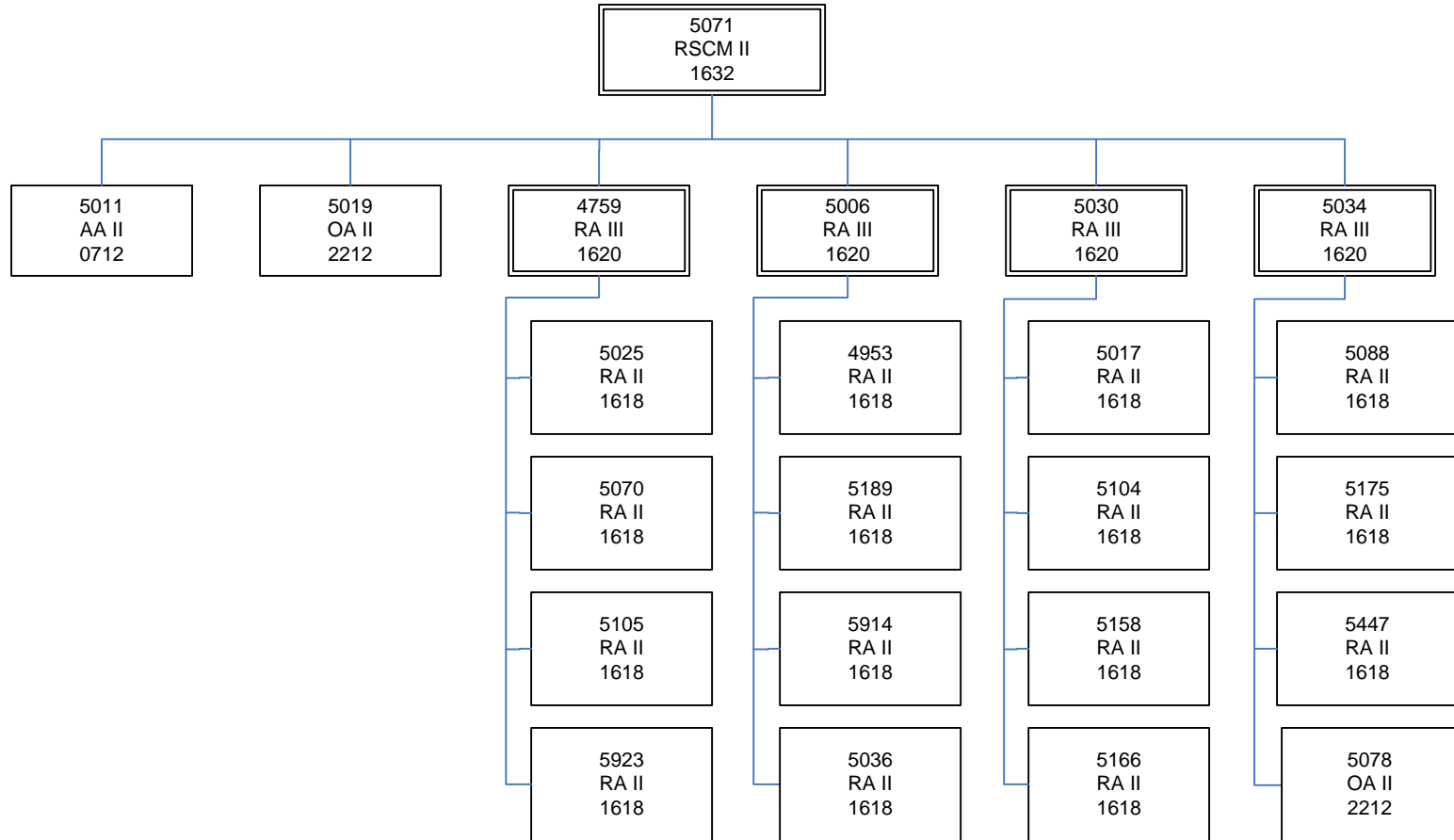
Department of Revenue
Child Support Program
Melbourne Service Center - Administration
Current as of July 1, 2017



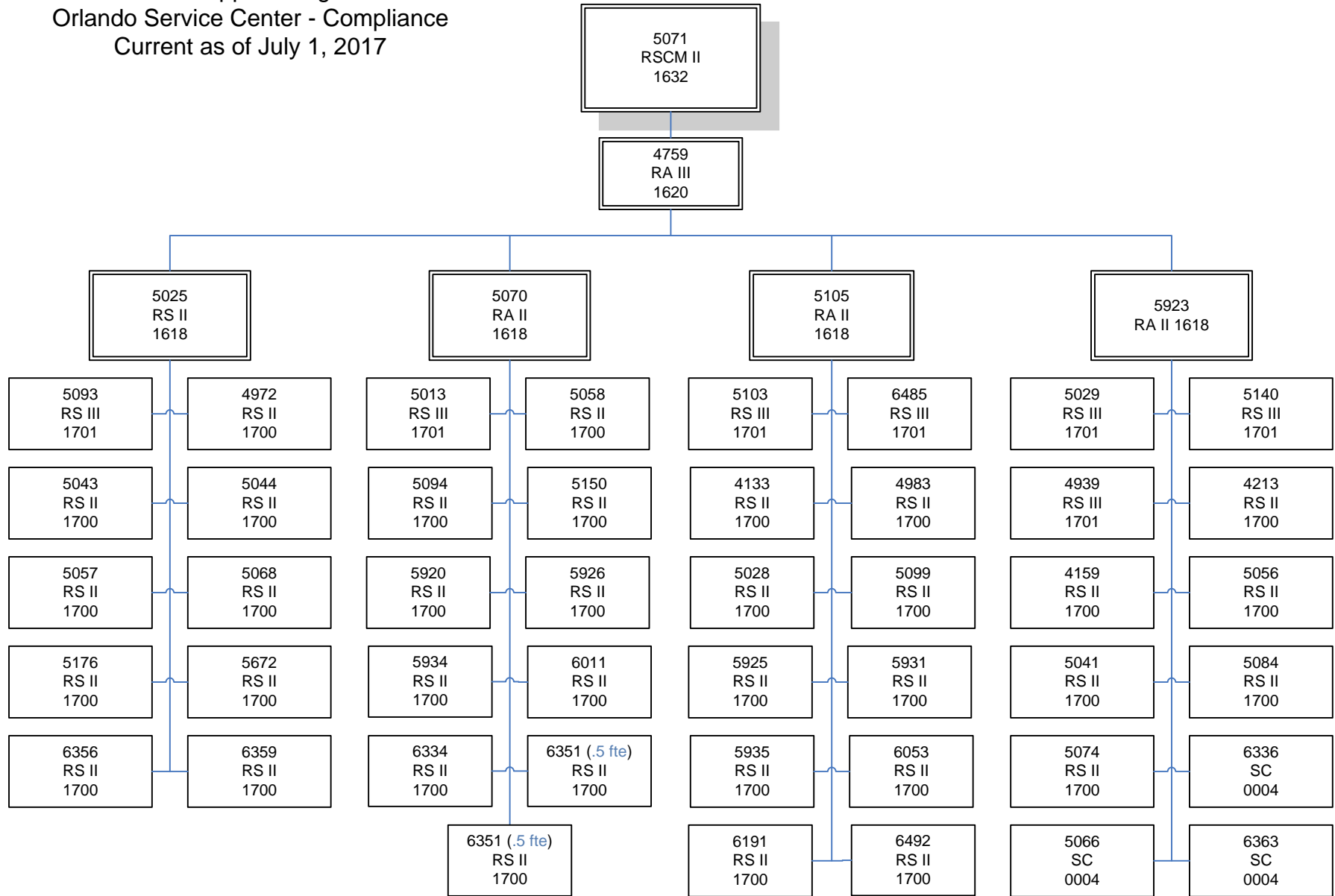
Department of Revenue
 Child Support Program
 Melbourne Service Center - Compliance
 Current as of July 1, 2017



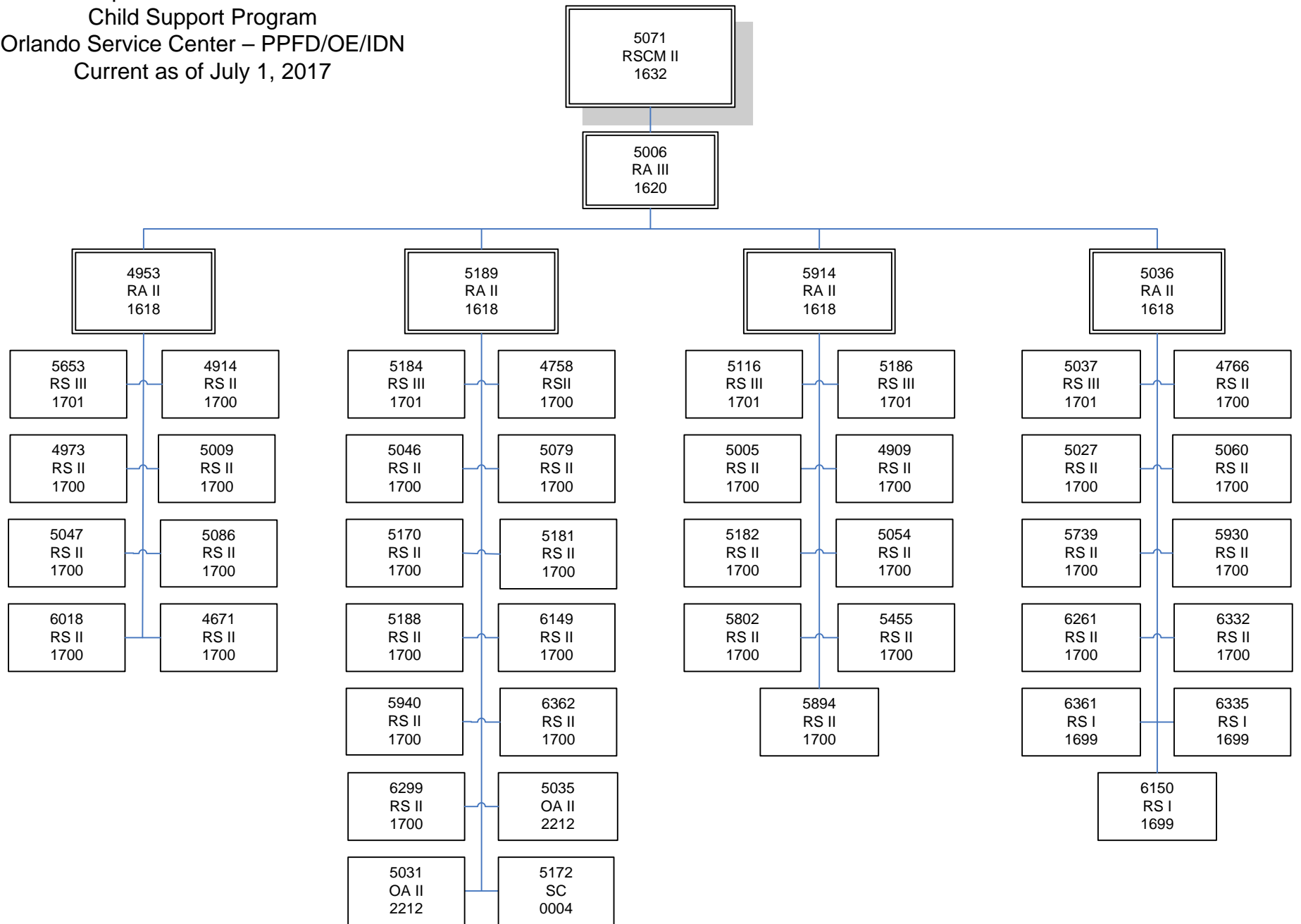
Department of Revenue
Child Support Program
Orlando Service Center - Administration
Current as of July 1, 2017



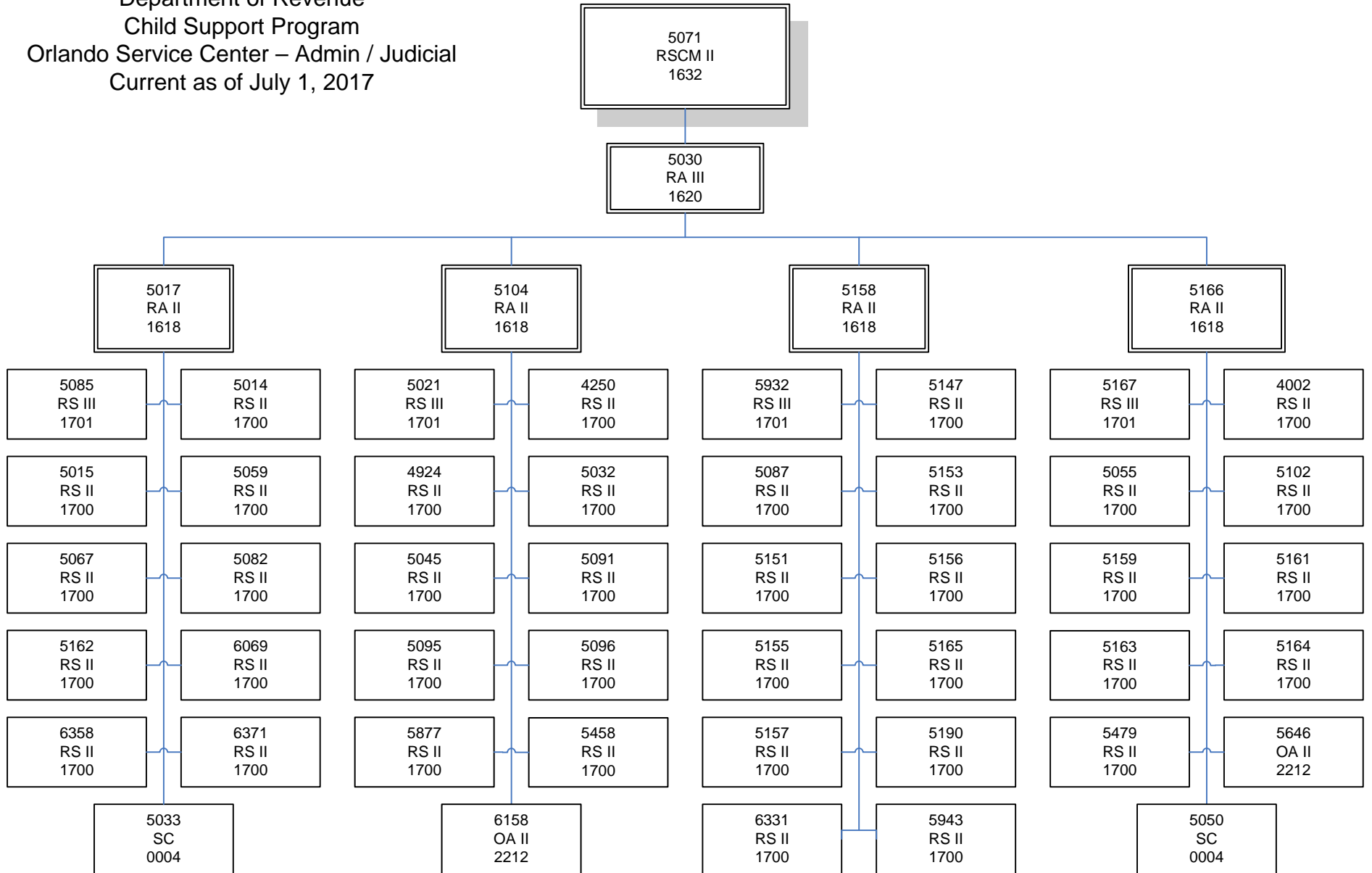
Department of Revenue
 Child Support Program
 Orlando Service Center - Compliance
 Current as of July 1, 2017



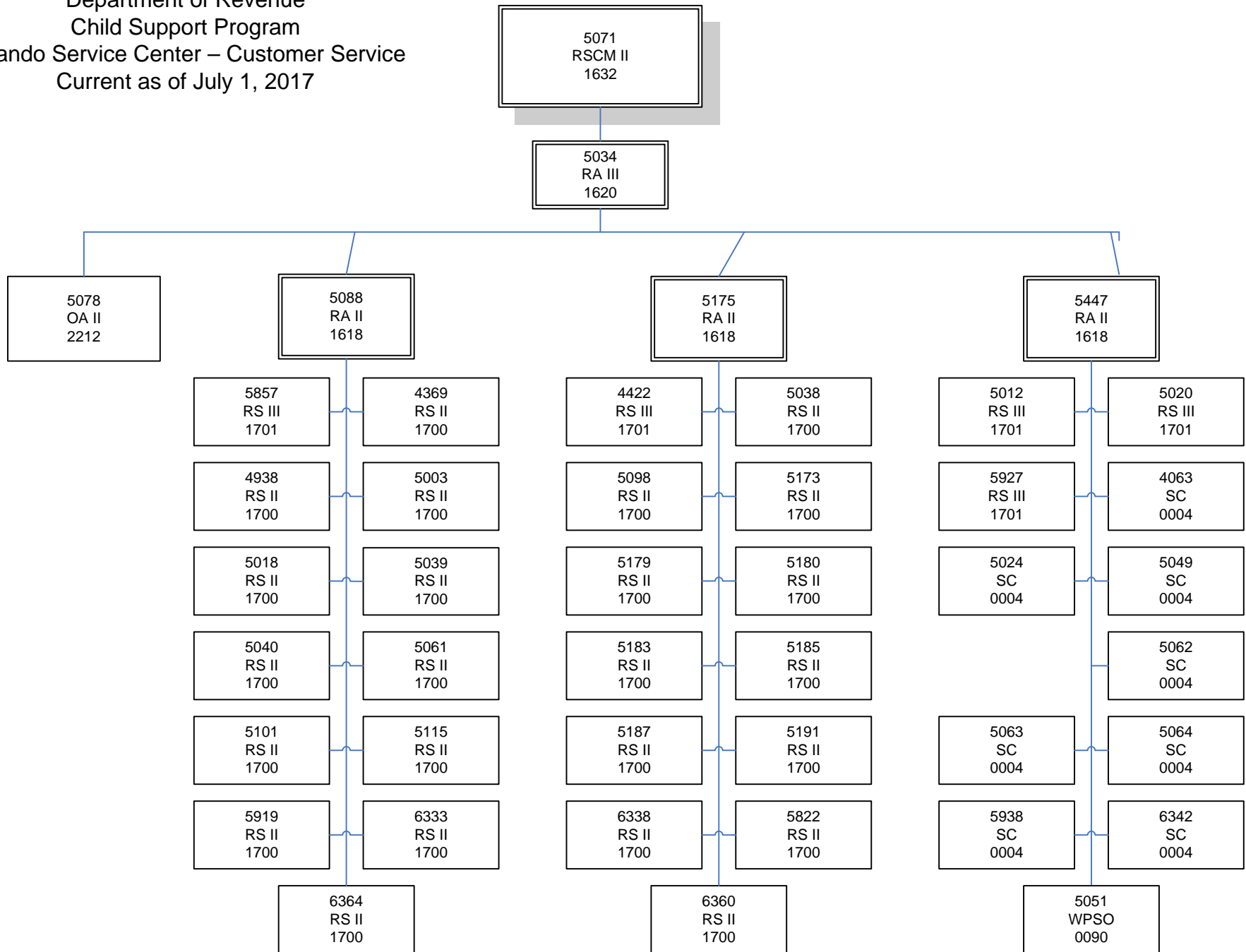
Department of Revenue
 Child Support Program
 Orlando Service Center – PPF/DOE/IDN
 Current as of July 1, 2017



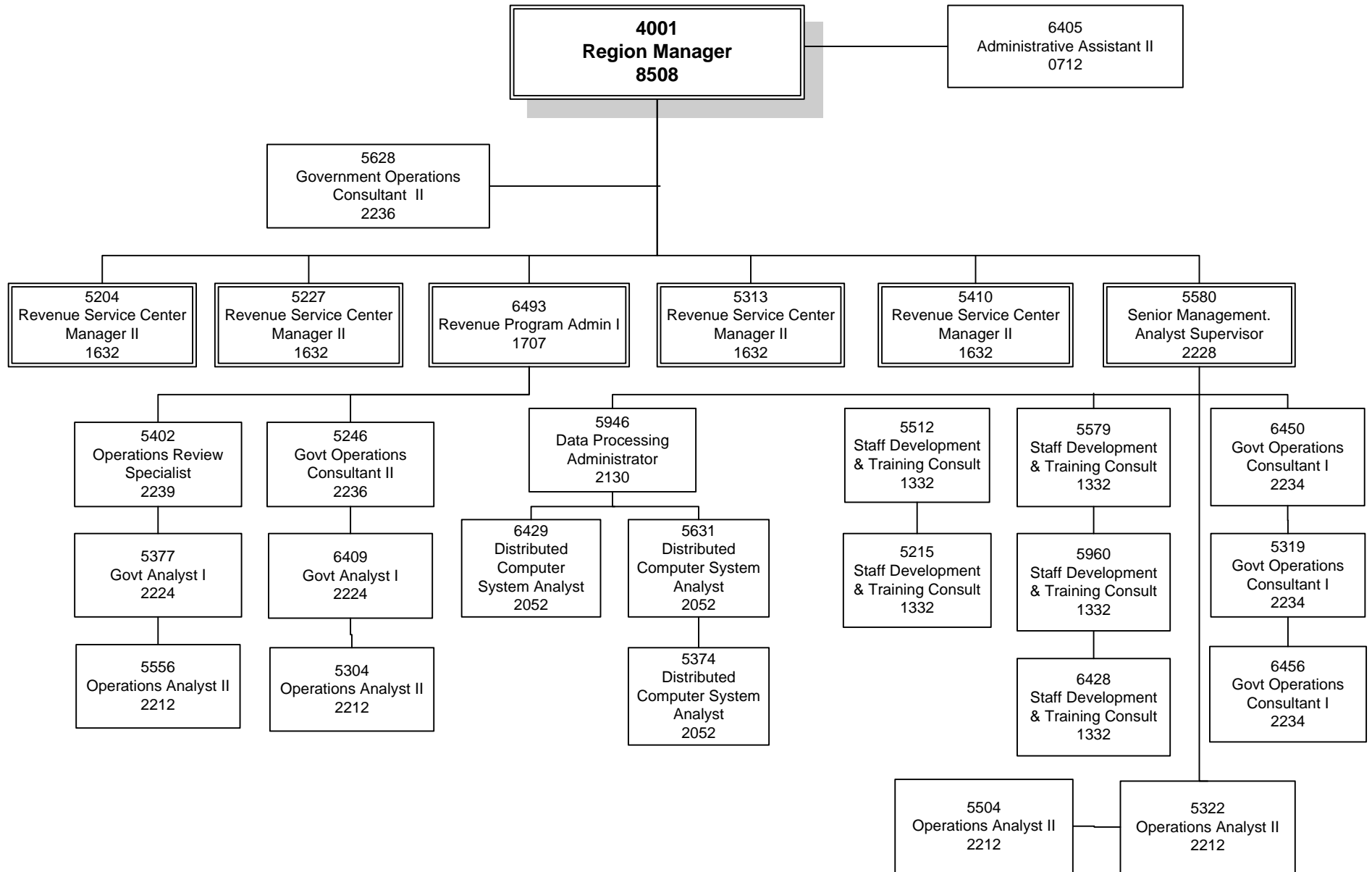
Department of Revenue
 Child Support Program
 Orlando Service Center – Admin / Judicial
 Current as of July 1, 2017

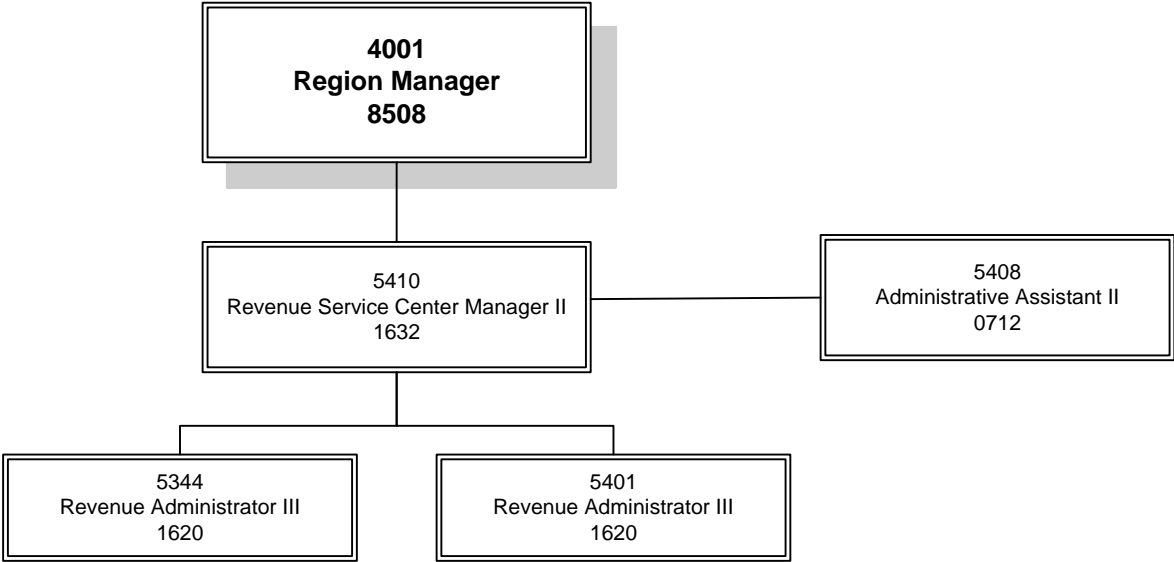


Department of Revenue
 Child Support Program
 Orlando Service Center – Customer Service
 Current as of July 1, 2017



Department of Revenue
 Child Support Program
 Region 5 - Administration
 Current as of July 1, 2017





5401
Revenue Administrator III
1620

5406
 Operations Analyst II
 2212

5418
 Revenue Specialist II
 1700

5415
 Revenue Specialist II
 1700

5219
 Senior Clerk
 0004

5422
Revenue Administrator II
1618

5349
Revenue Administrator II
1618

5436
Revenue Administrator II
1618

5400
Revenue Administrator II
1618

5431
 RS III
 1701

5335
 RS II
 1700

6410
 RS II
 1700

5449
 RS II
 1700

5397
 RS II
 1700

5292
 OA II
 2212

5368
 RS III
 1701

6073
 RS II
 1700

5385
 RS II
 1700

5390
 RS II
 1700

5356
 WPSO
 0090

5380
 RS III
 1701

5403
 RS II
 1700

6404
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5299
 RS III
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 RS III
 1701

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 RS III
 1701

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 RS II
 1700

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 RS II
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 SWPSO
 0093

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 OA II
 2212

5345
 RS III
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5604
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5341
 RS II
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5424
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 1700

5964
 OA II
 2212

4604
 RS III
 1701

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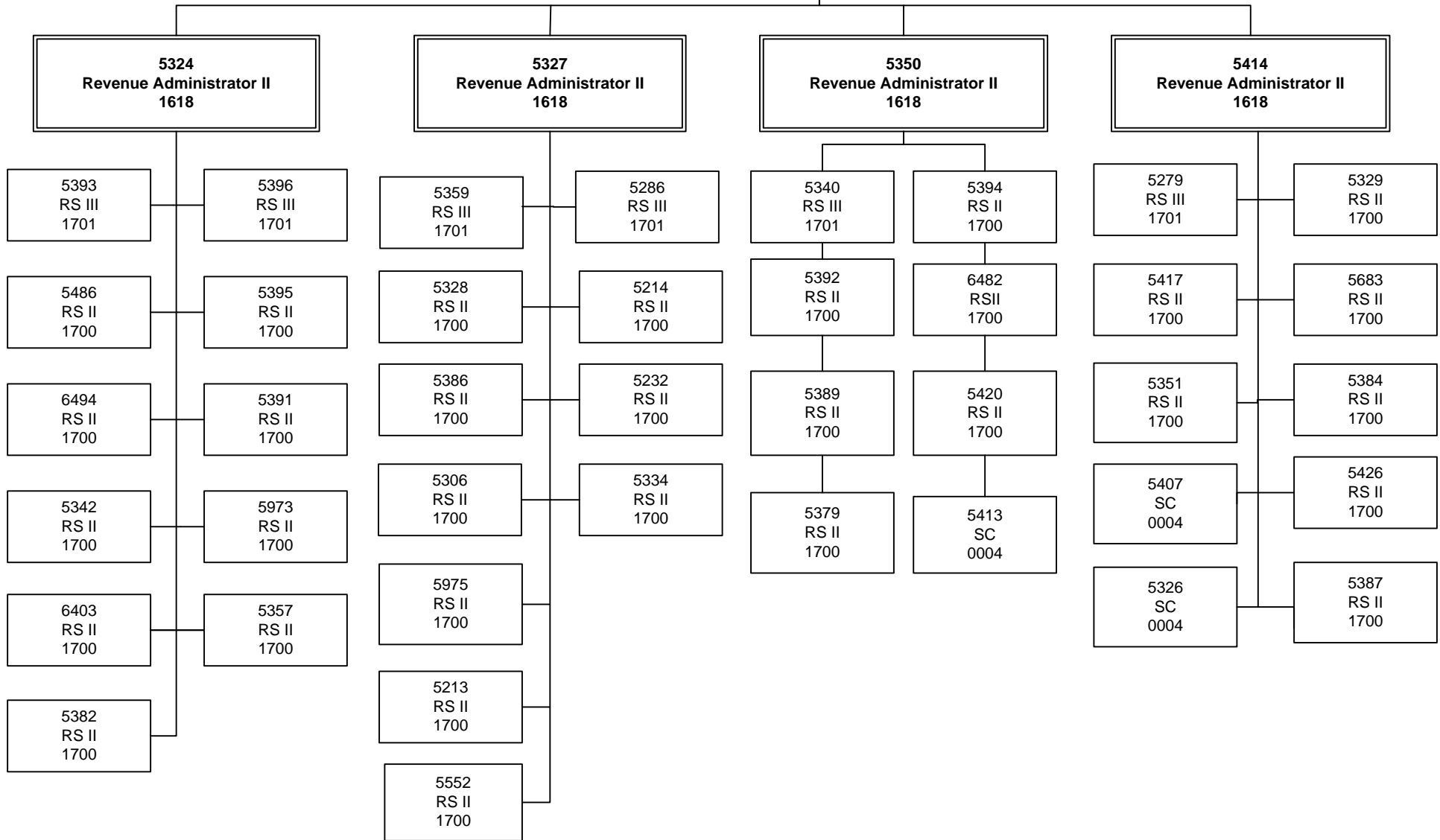
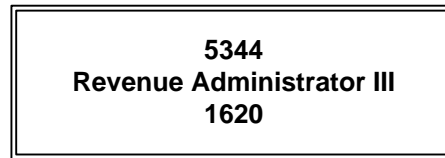
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 1700

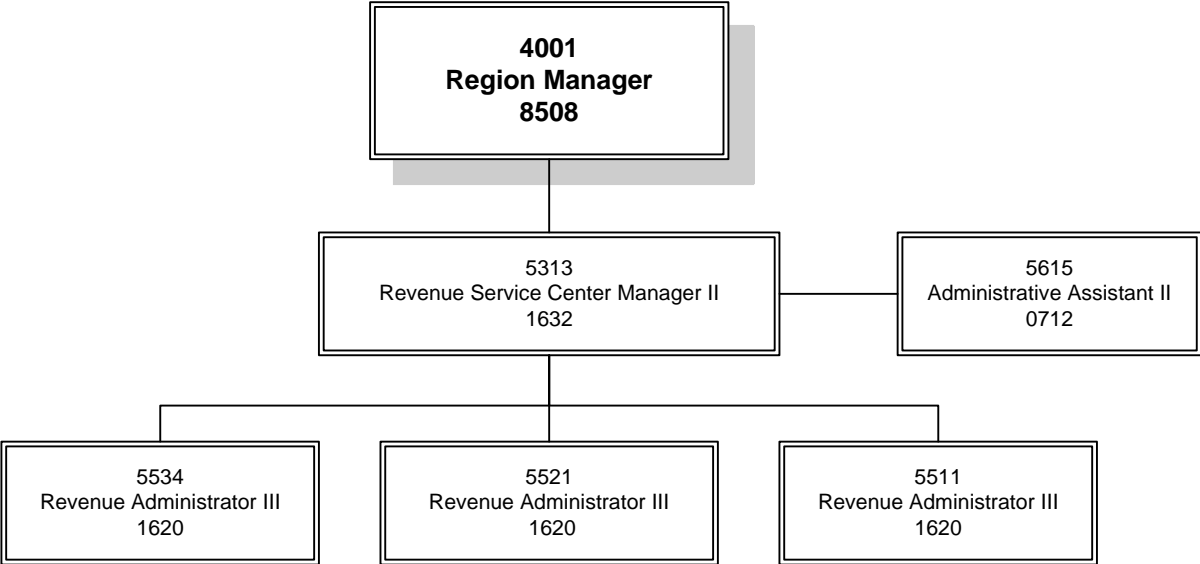
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 RS II
 1700

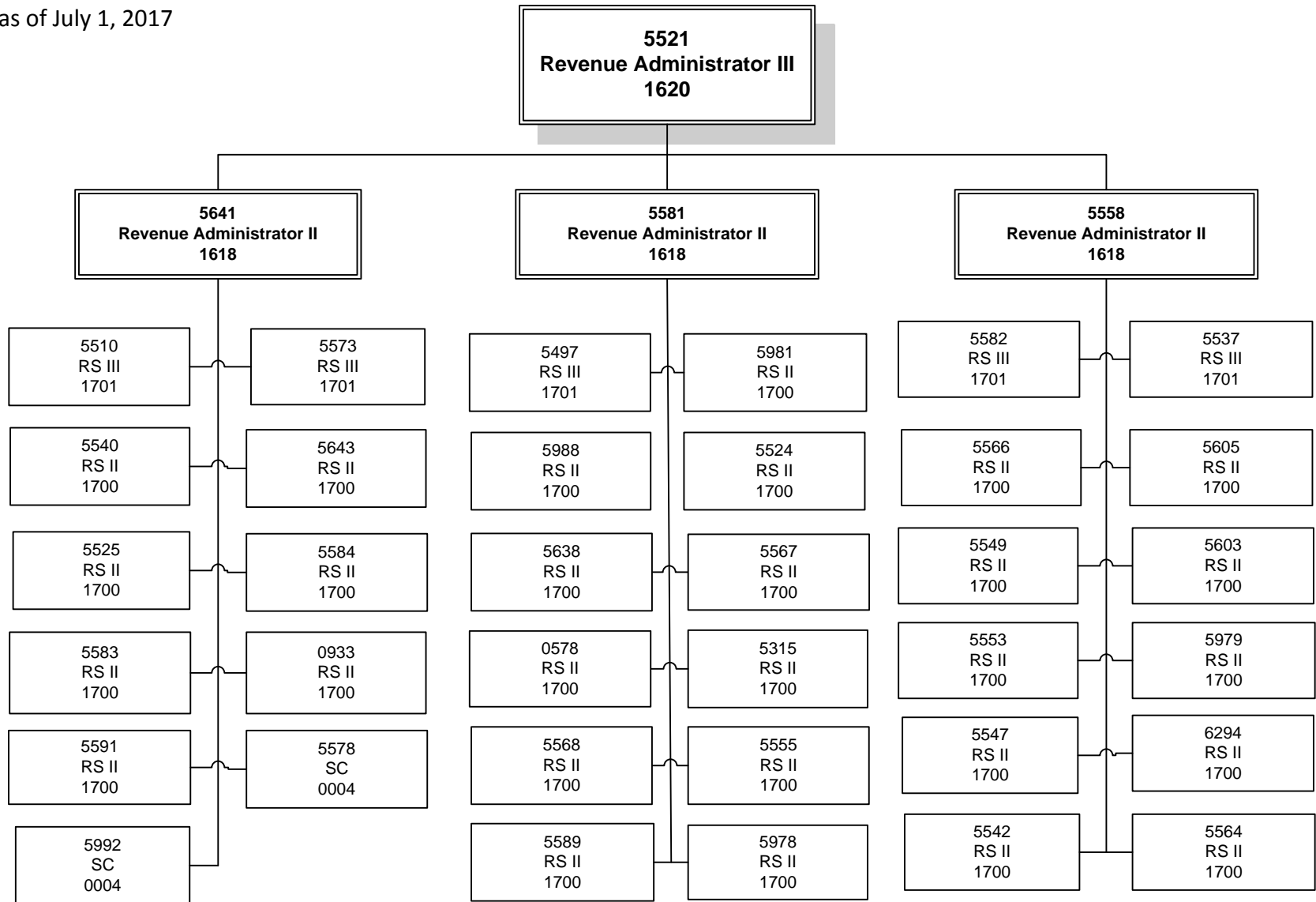
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 1700

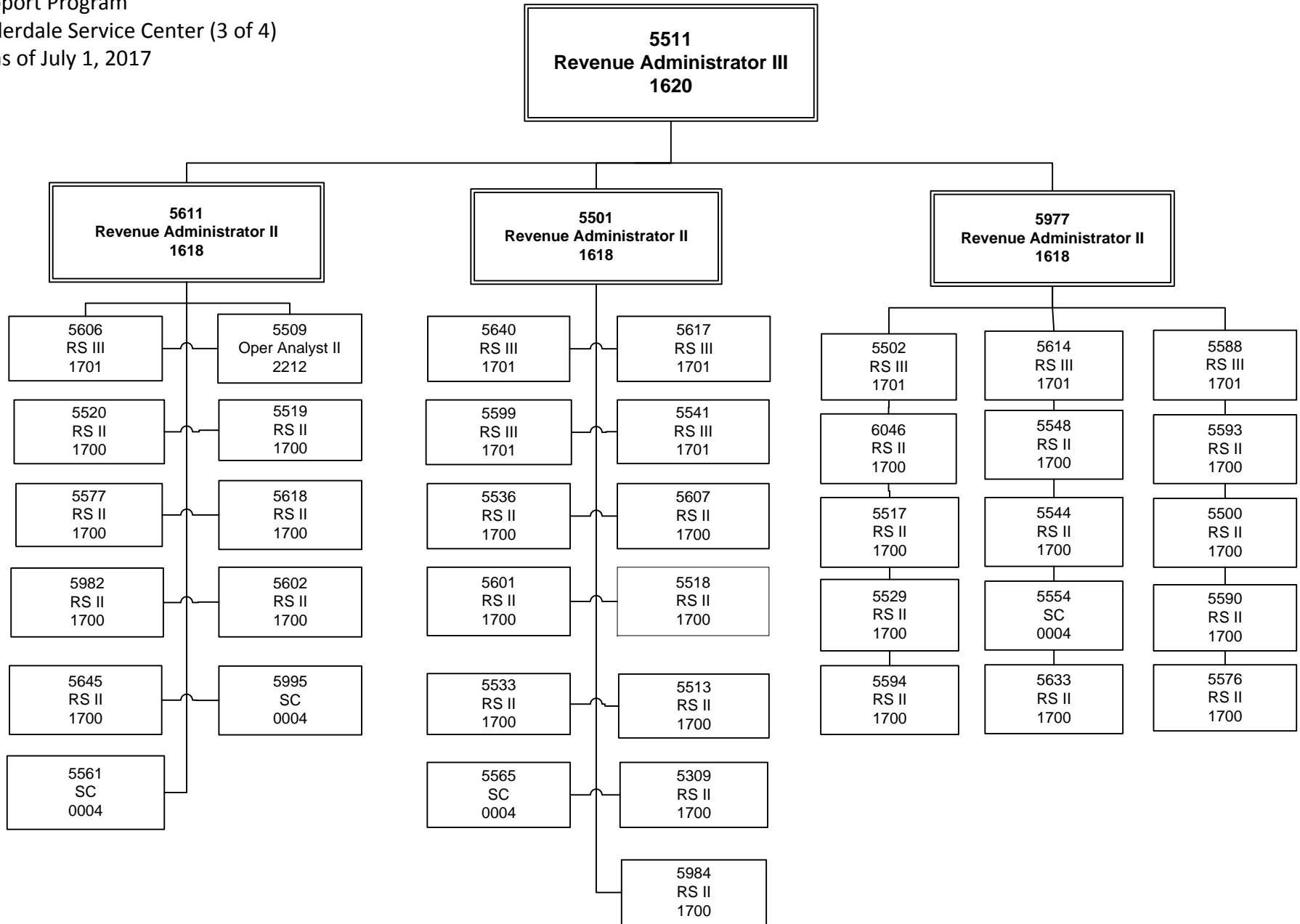
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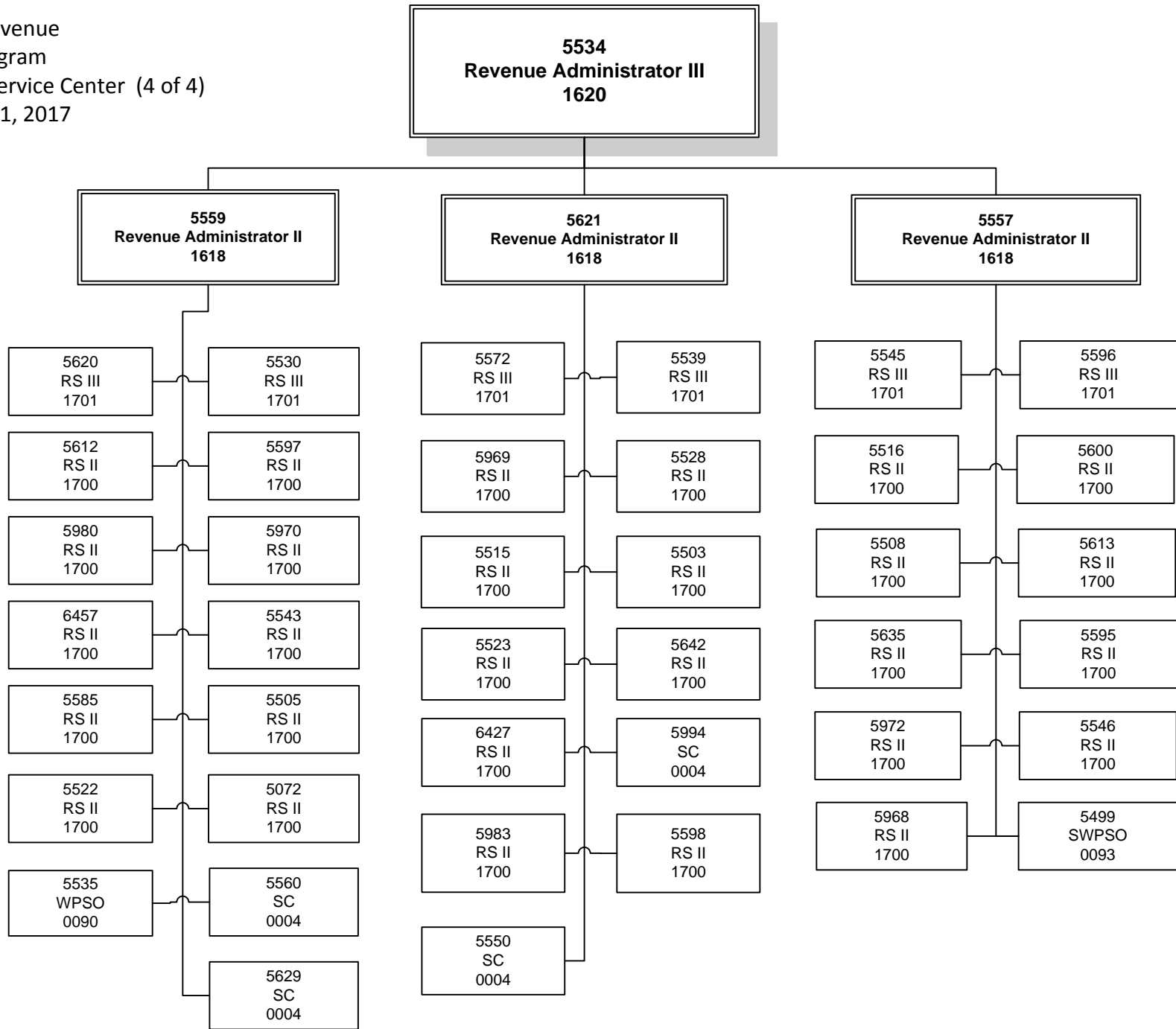
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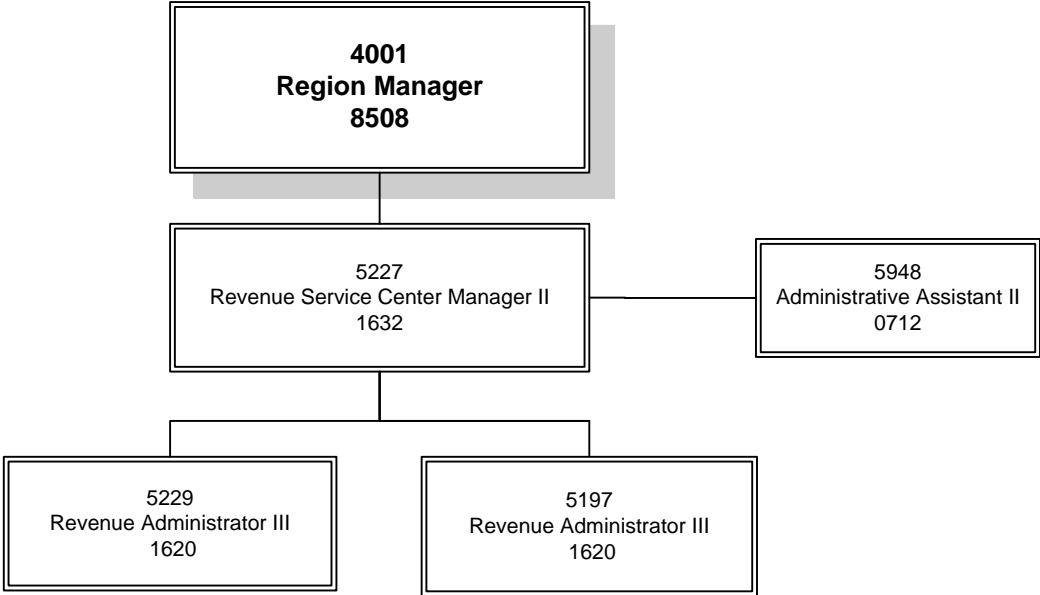


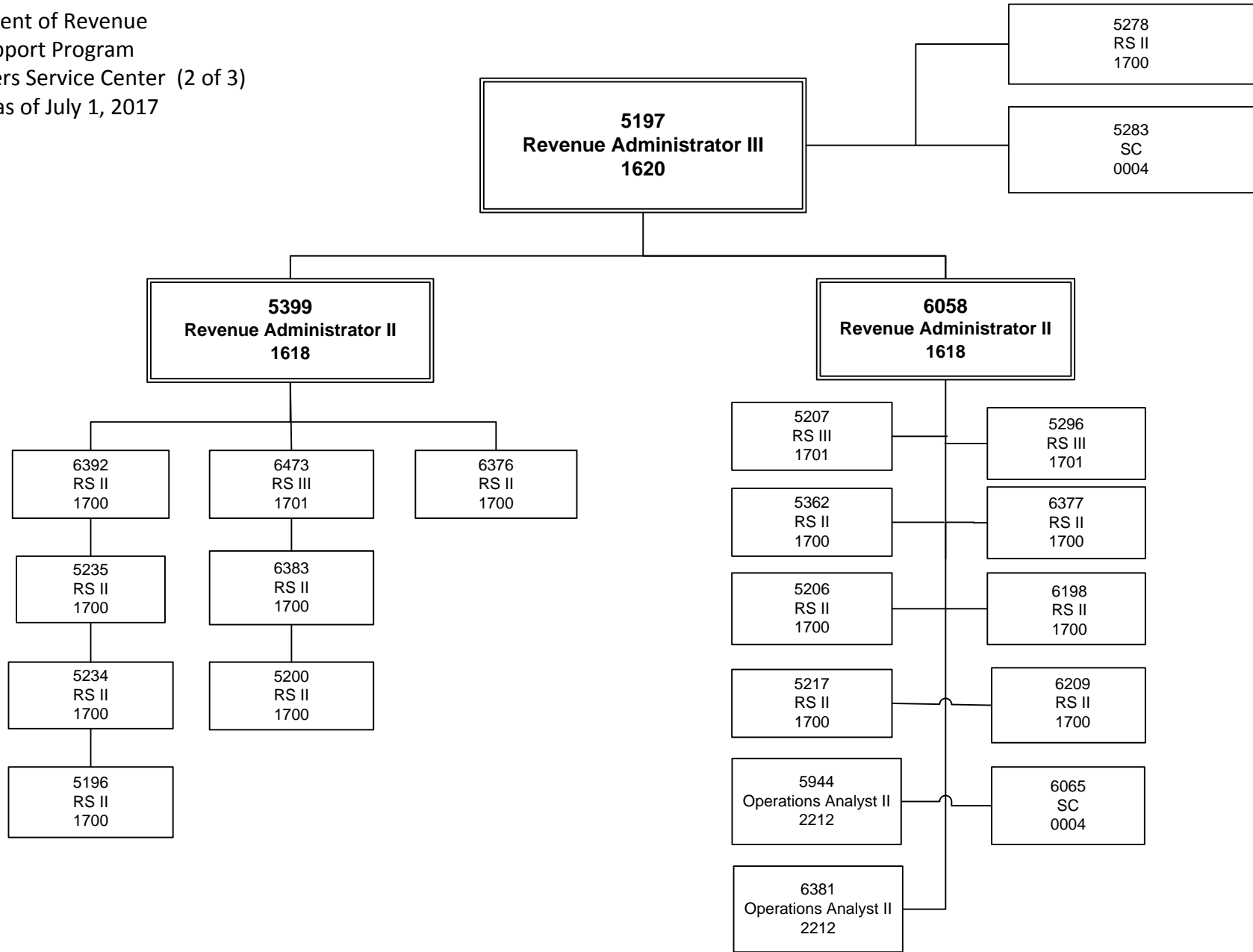


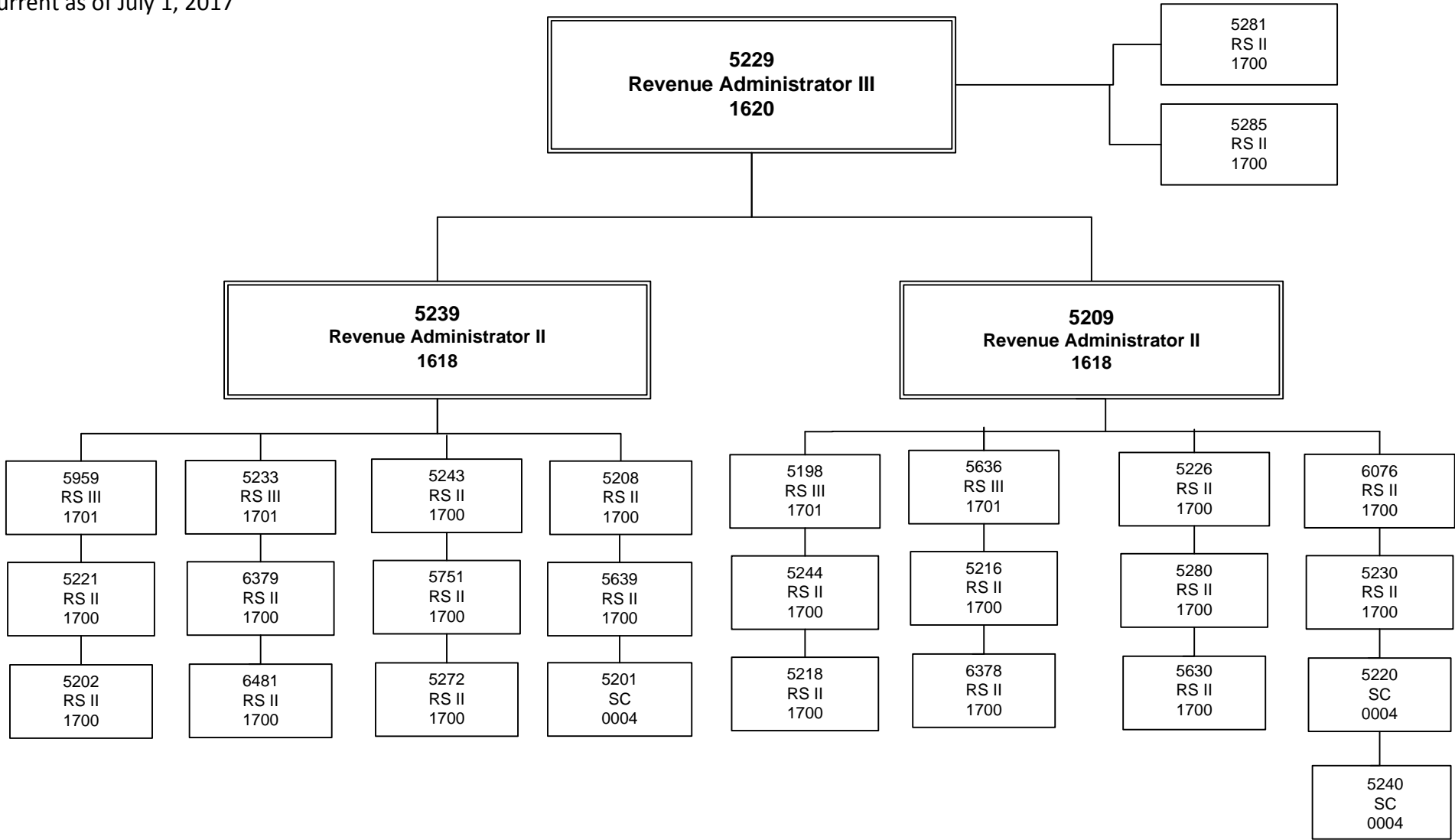


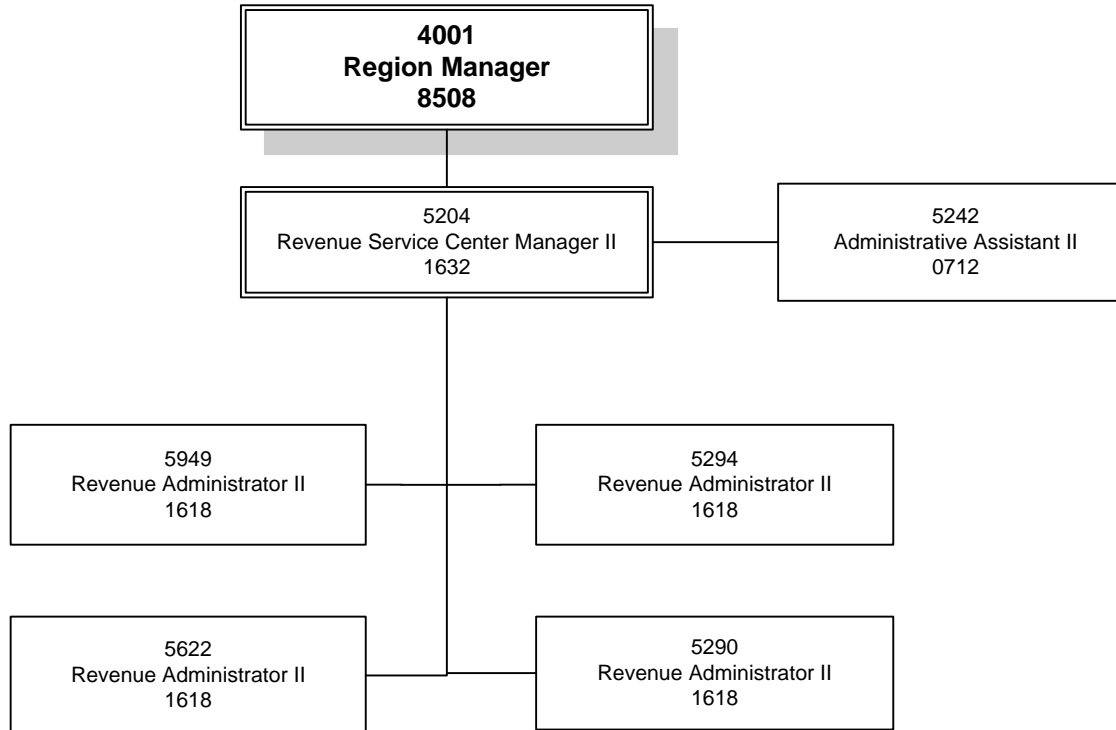


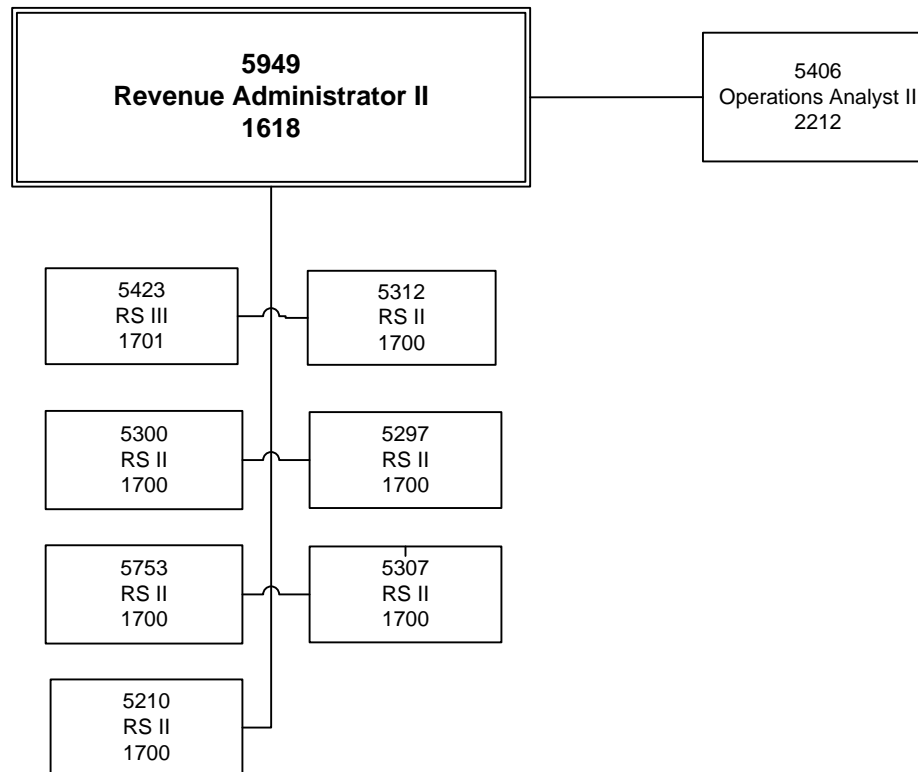


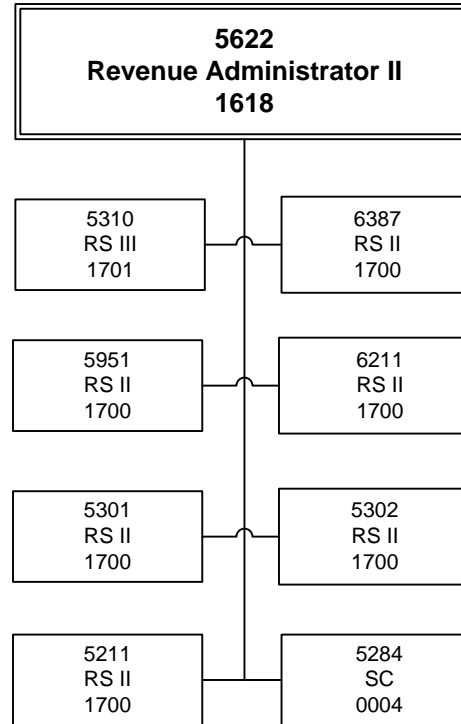


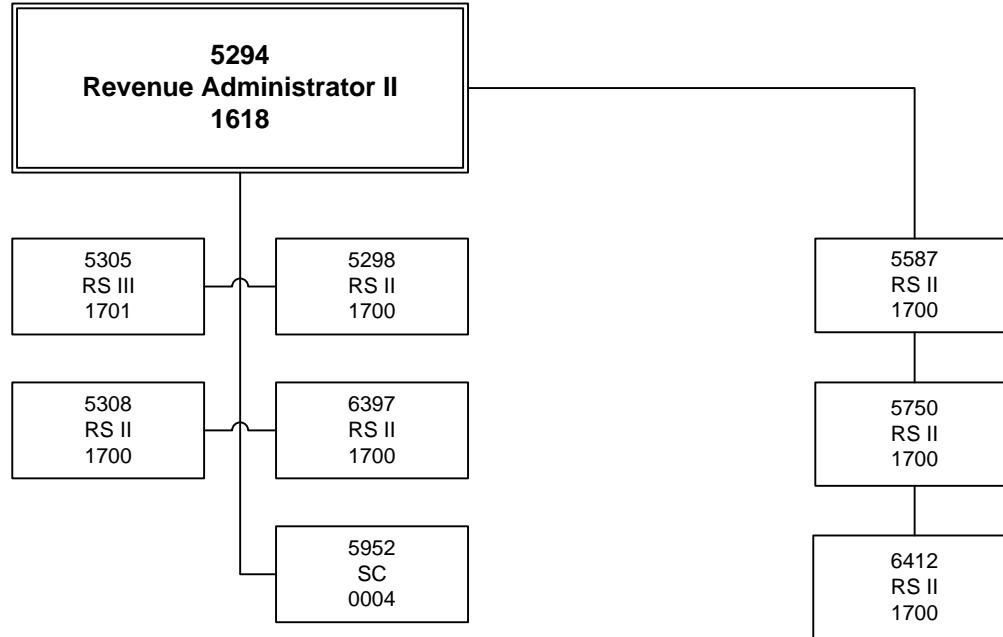


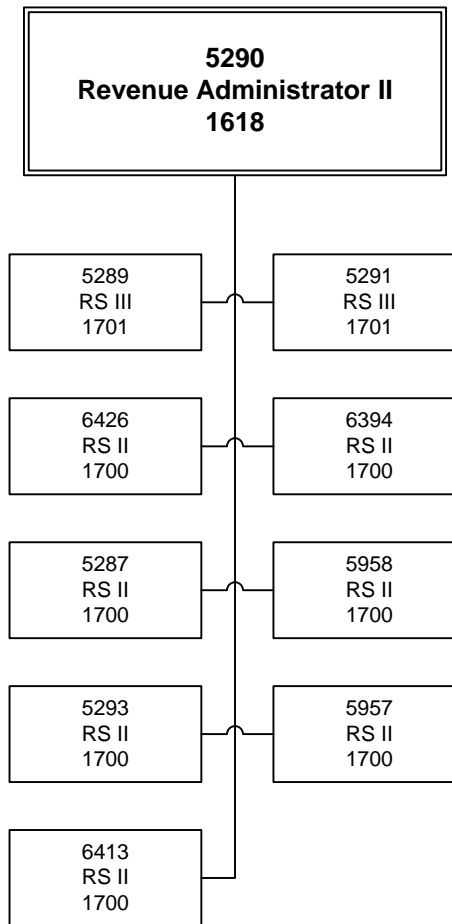




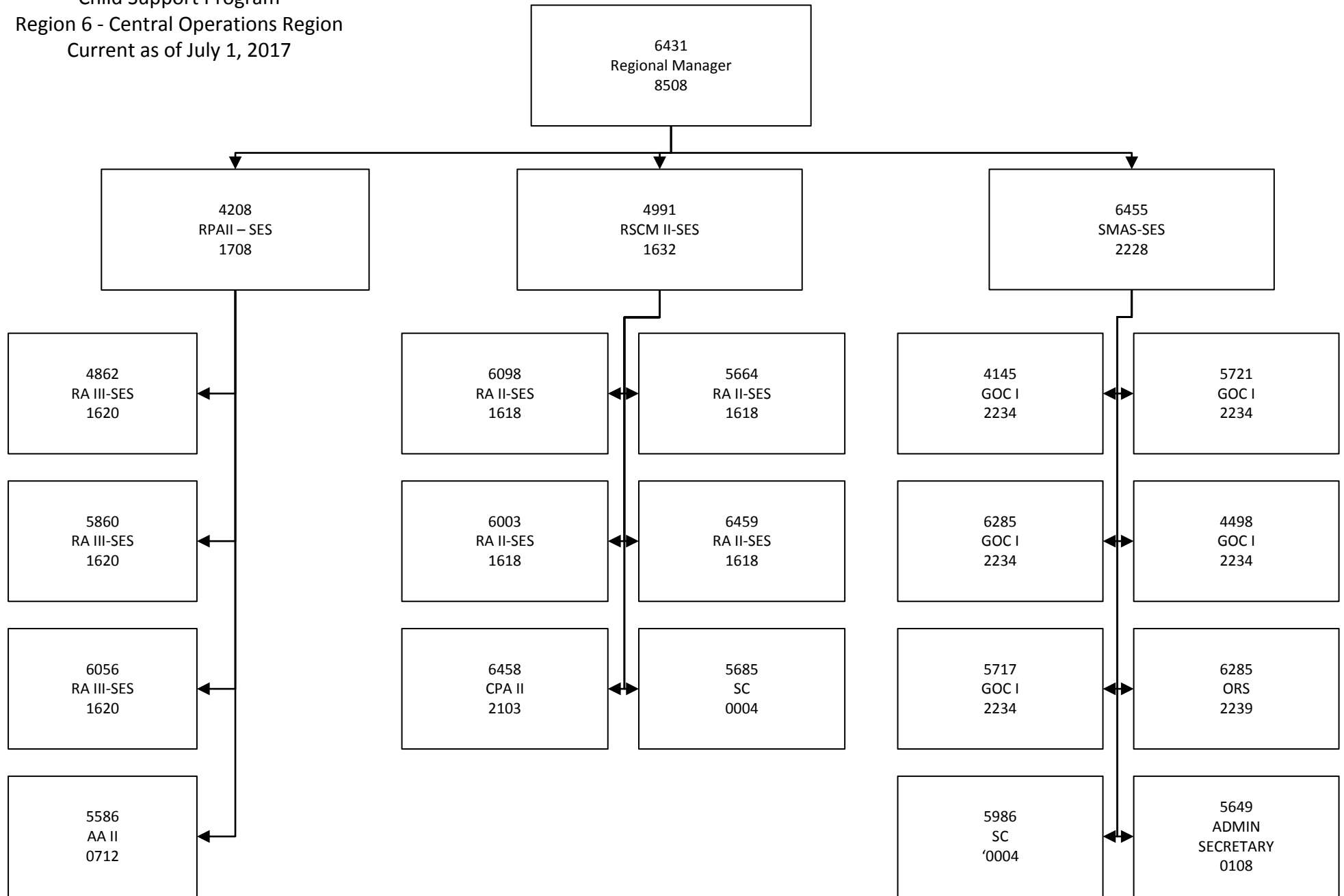




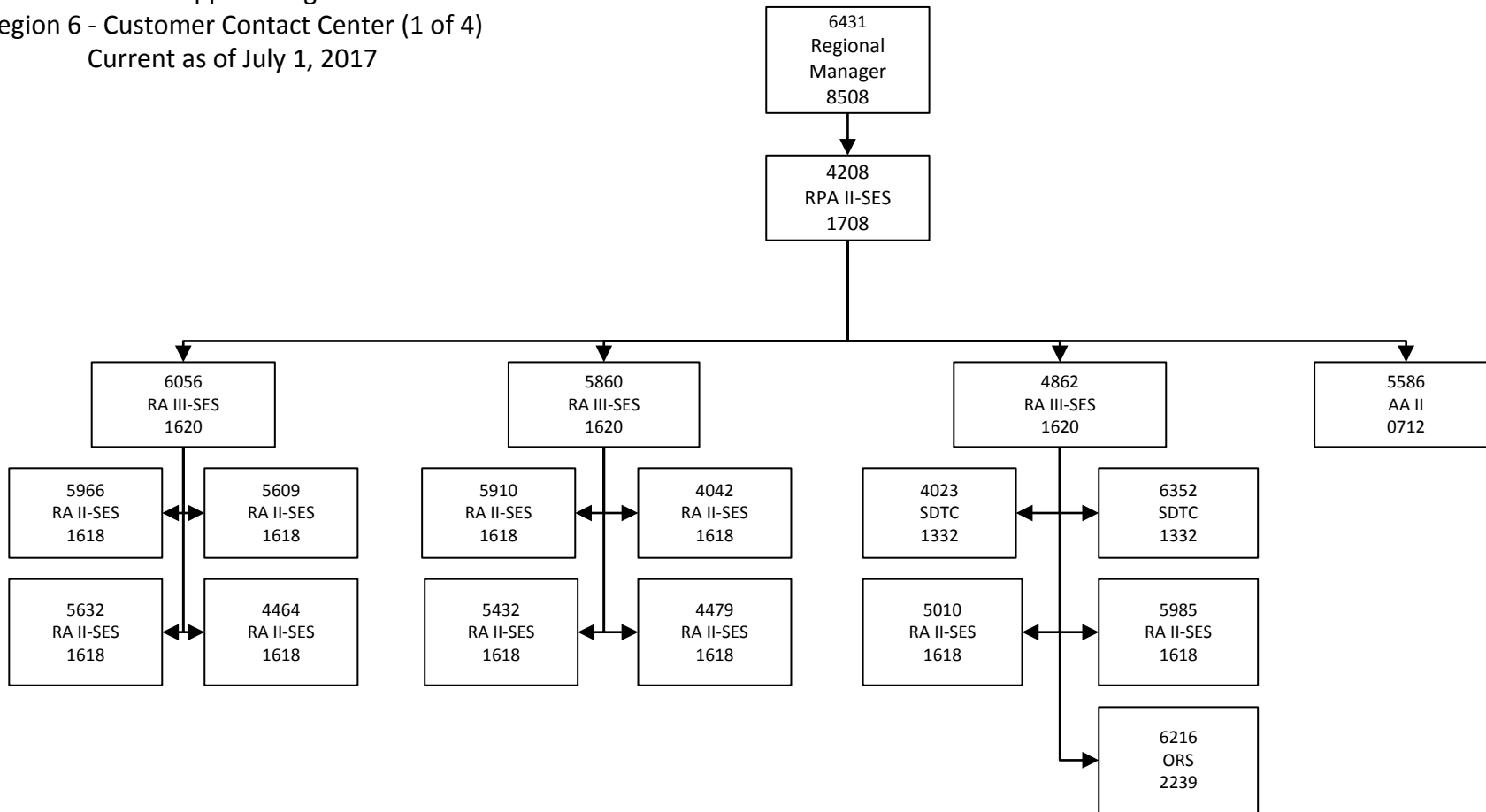




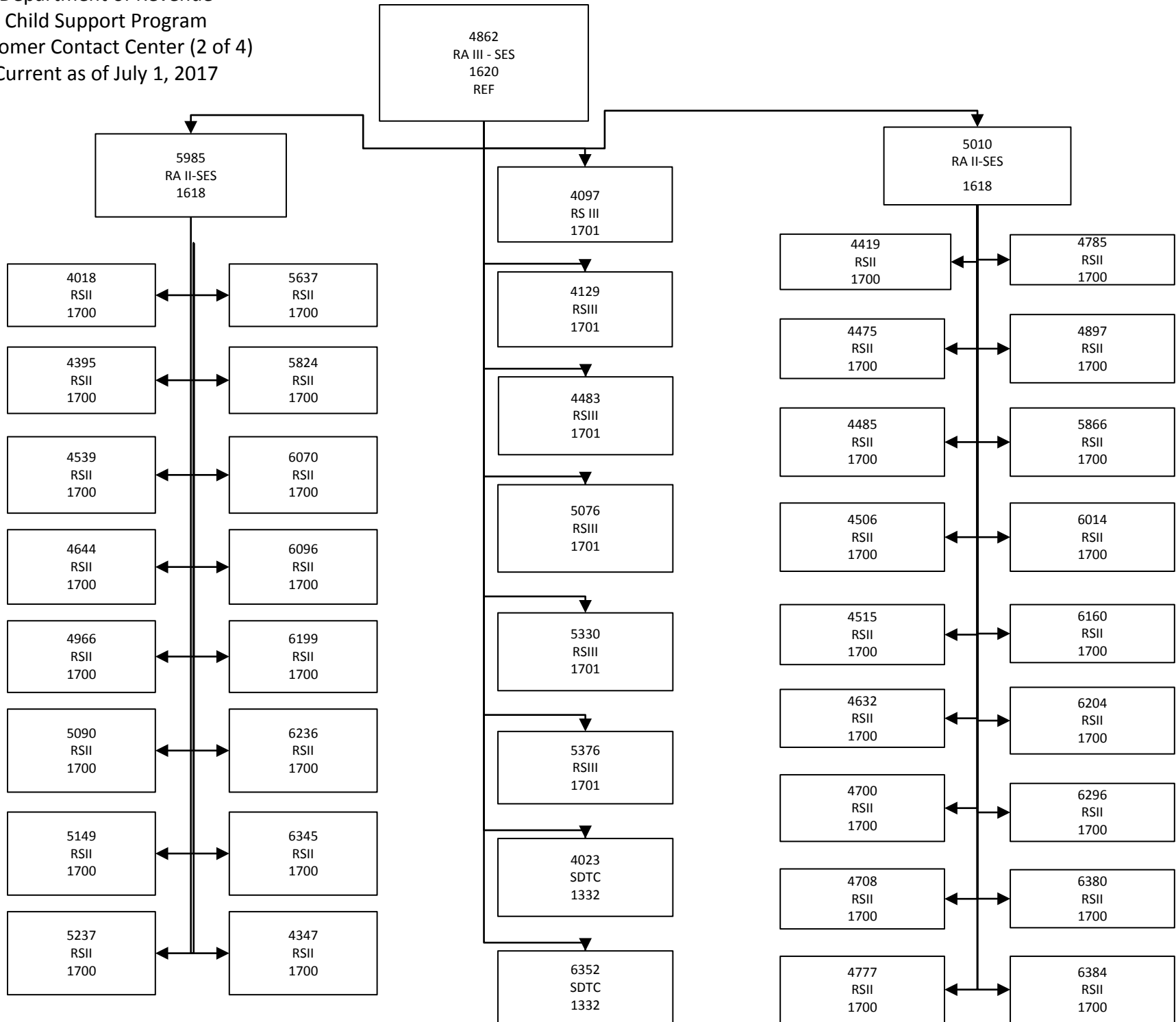
Department of Revenue
 Child Support Program
 Region 6 - Central Operations Region
 Current as of July 1, 2017



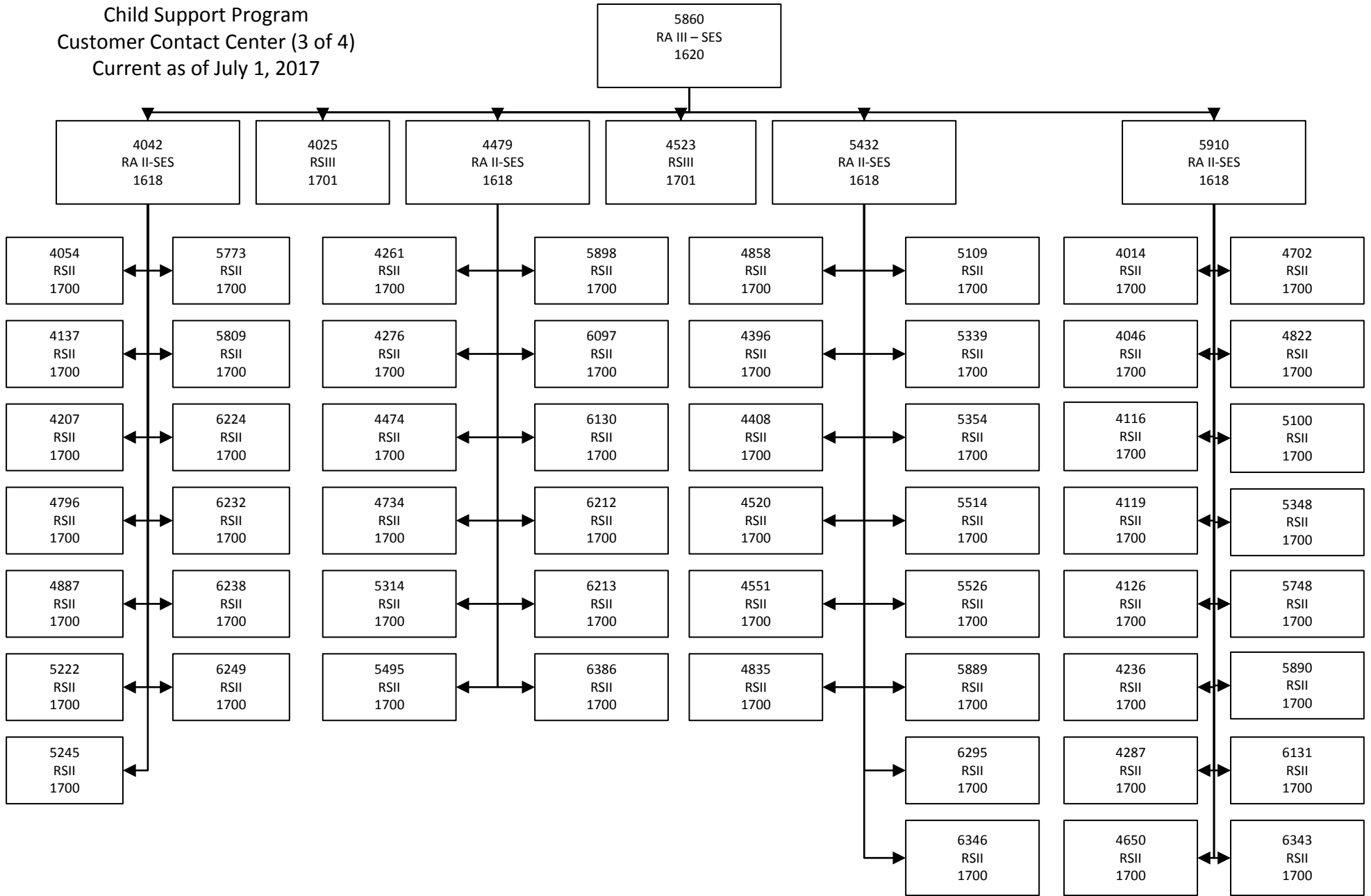
Department of Revenue
 Child Support Program
 Region 6 - Customer Contact Center (1 of 4)
 Current as of July 1, 2017



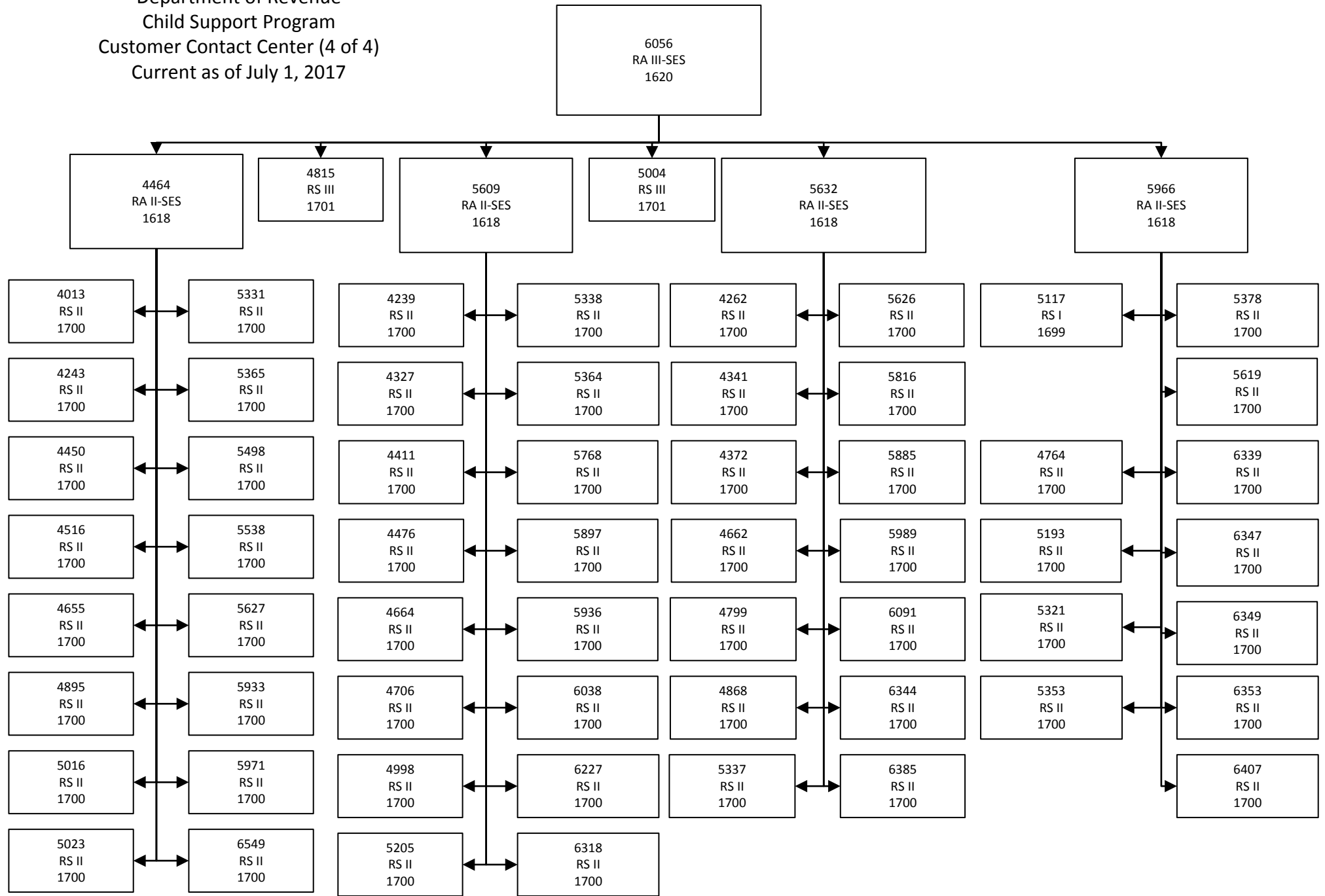
Department of Revenue
 Child Support Program
 Customer Contact Center (2 of 4)
 Current as of July 1, 2017



Department of Revenue
 Child Support Program
 Customer Contact Center (3 of 4)
 Current as of July 1, 2017

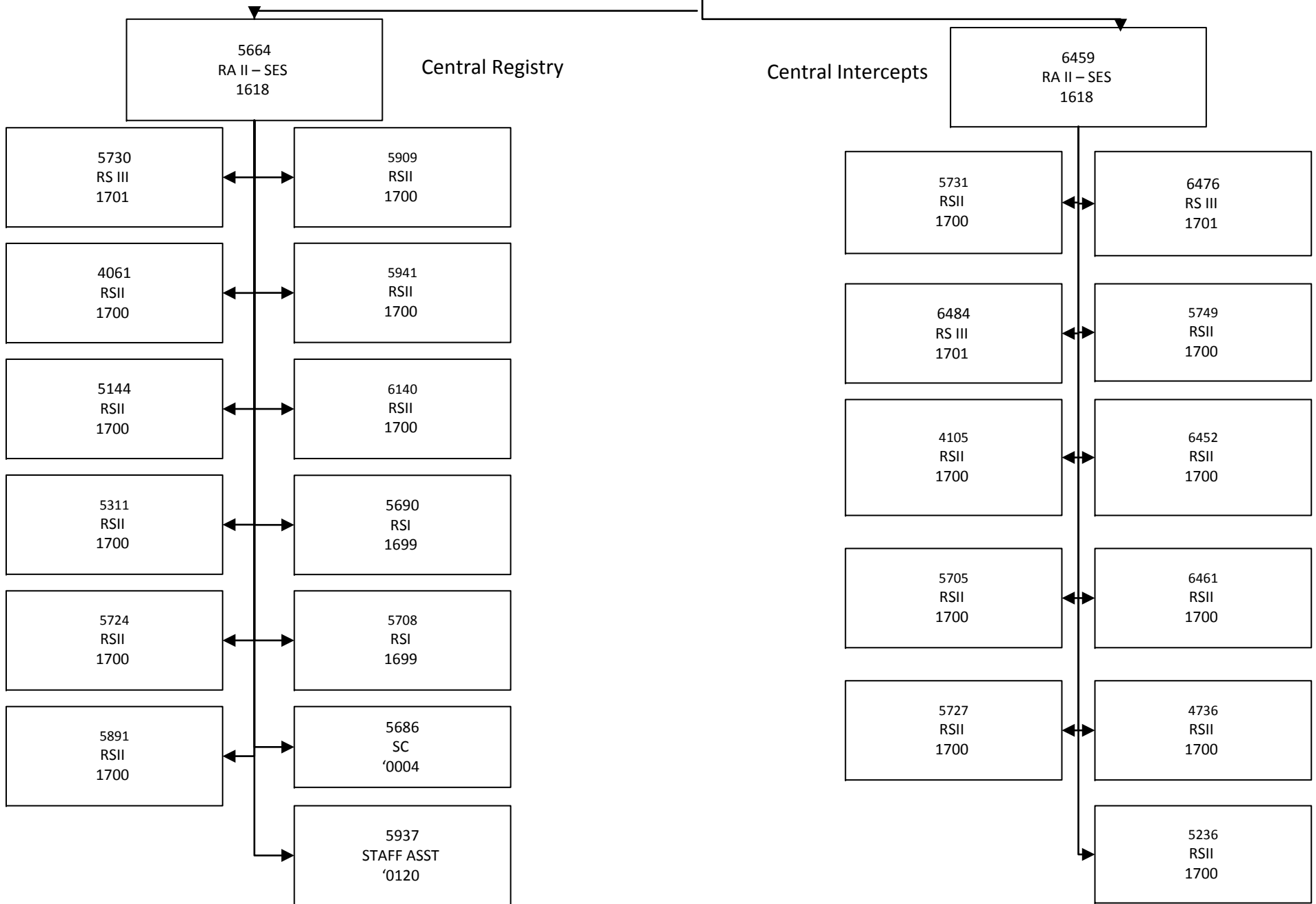


Department of Revenue
 Child Support Program
 Customer Contact Center (4 of 4)
 Current as of July 1, 2017

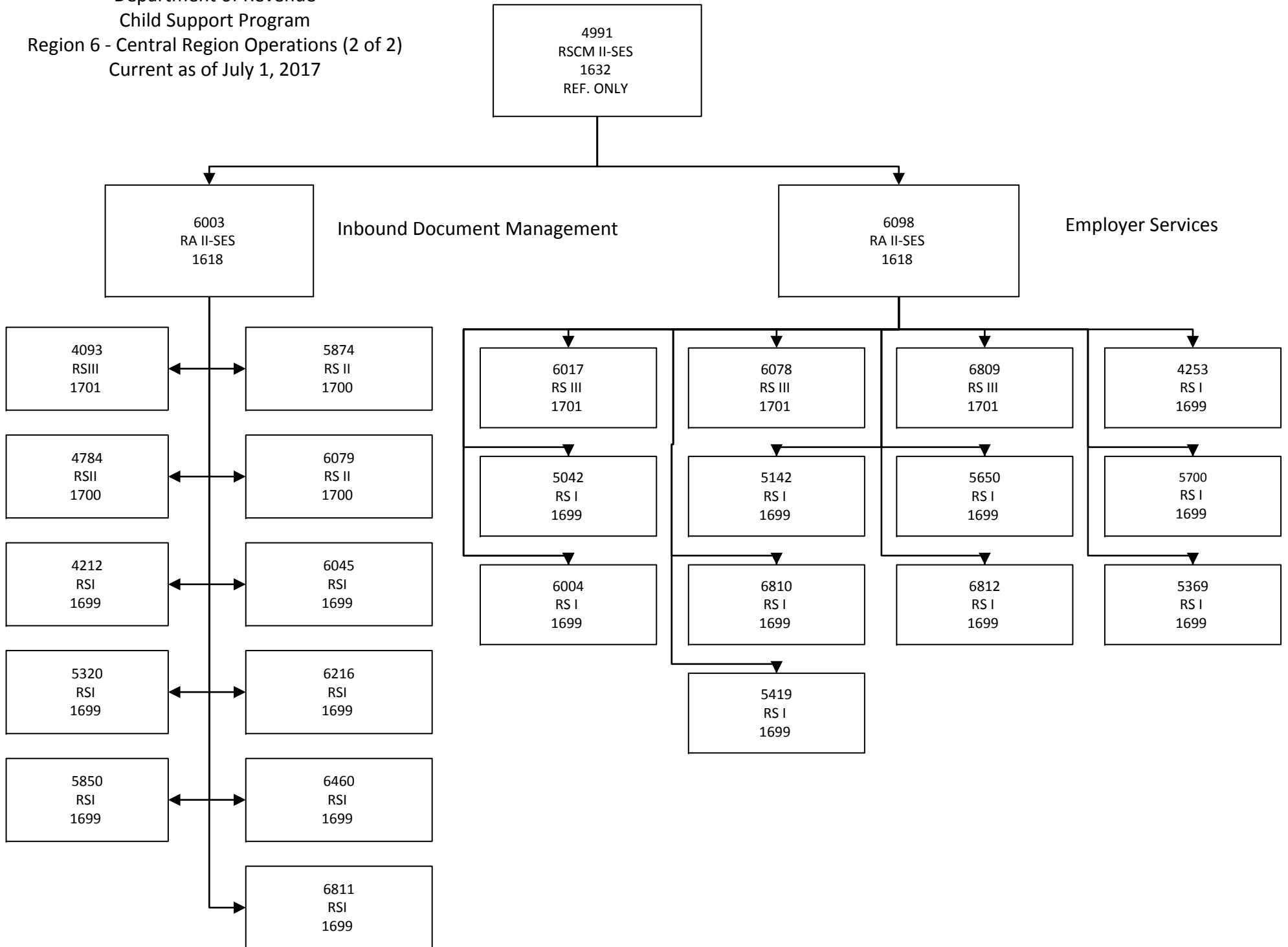


Department of Revenue
 Child Support Program
 Region 6 - Central Region Operations (1 of 2)
 Current as of July 1, 2017

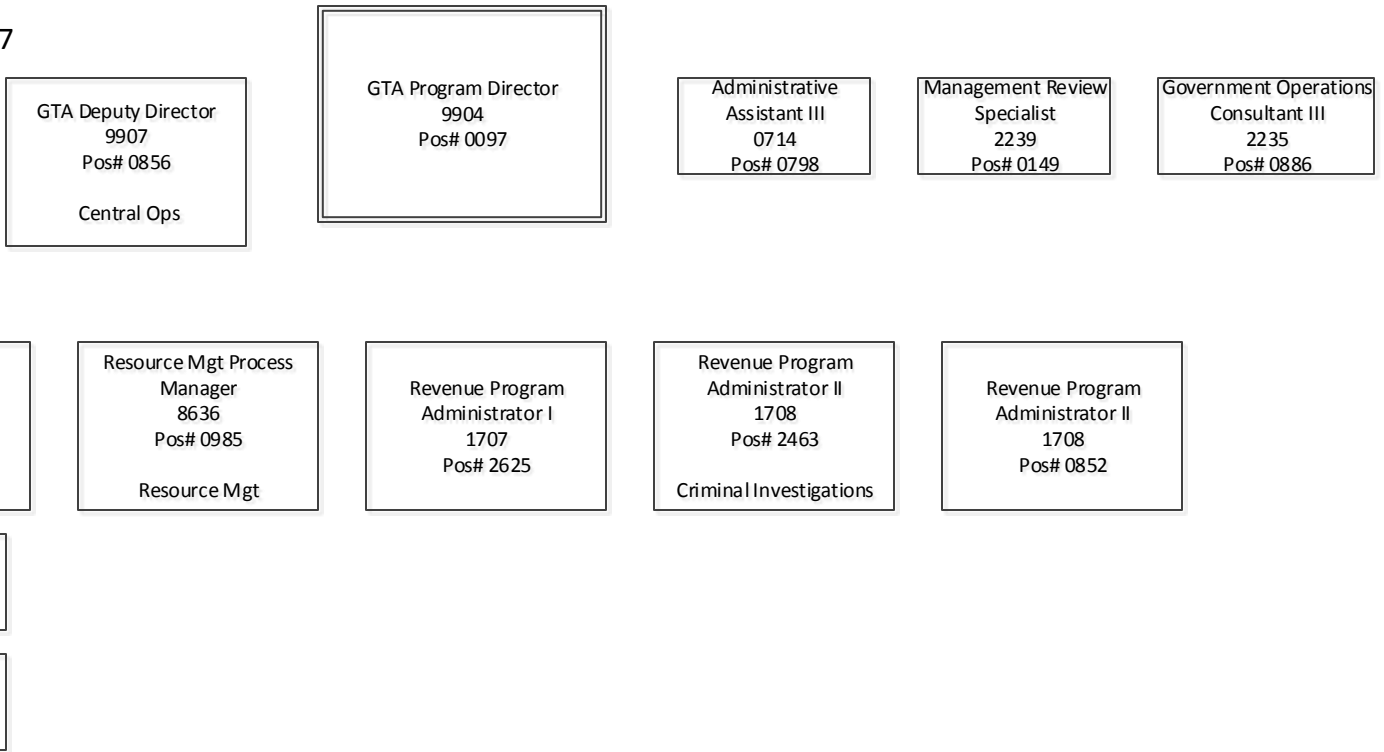
4991
 RSCM II – SES
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 REF. ONLY



Department of Revenue
 Child Support Program
 Region 6 - Central Region Operations (2 of 2)
 Current as of July 1, 2017



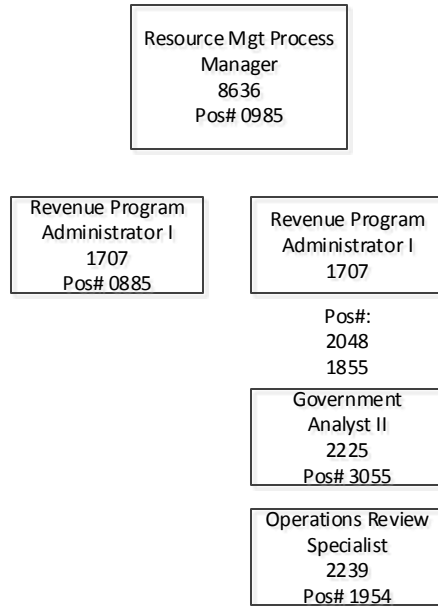
Department of Revenue
General Tax Administration
Director's Office
Current as of July 1, 2017



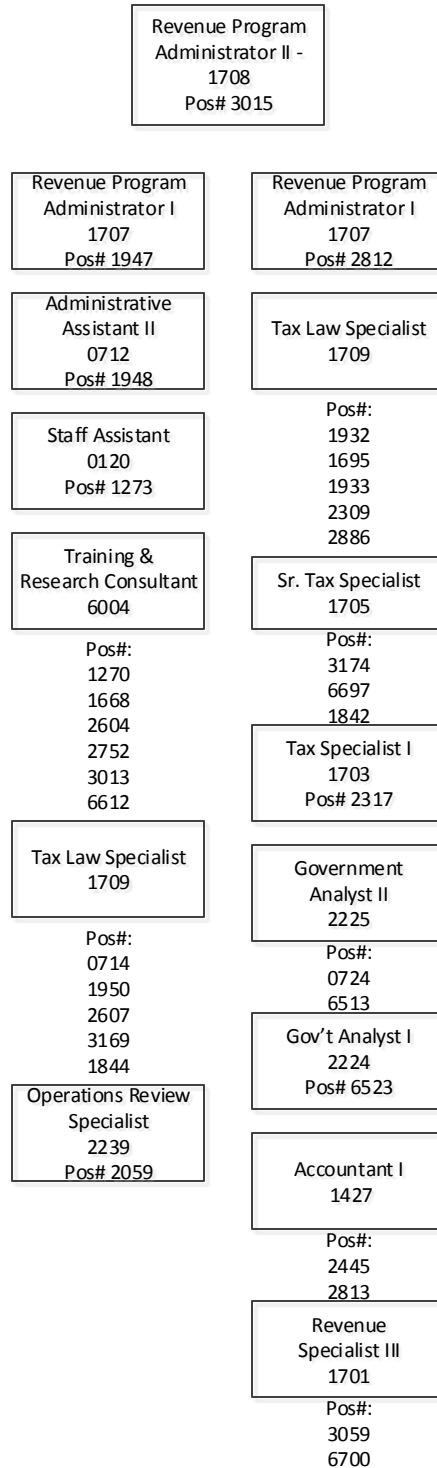
Department of Revenue
 General Tax Administration
 Business Technology Office
 Current as of July 1, 2017

				Sr. Mgt Analyst II 2225 Pos# 0439	Intra-Departmental Projects Admin 8575 Pos# 0376	Administrative Assistant II 0712 Pos# 1949		Research Economist 3227 Pos# 2750			Tech Solutions Revenue Program Administrator I 1707 Pos# 0248
Revenue Program Administrator I 1707 Pos#2044	Revenue Program Administrator I 1707 Pos# 1263	Revenue Program Administrator I 1707 Pos# 0117	Sr. Mgt Analyst Supervisor 2228 Pos# 6499	Revenue Program Administrator I 1707 Pos# 6573	Revenue Program Administrator I 1707 Pos# 6559	Revenue Program Administrator I 1707 Pos# 0487	Revenue Program Administrator I 1707 Pos#0229				Operations & Mgt Consultant Mgr 2238 Pos# 0706
Government Analyst II 2225 Pos#: 1162 0463	Government Analyst II 2225 Pos#: 6560 6597	Government Analyst II 2225 Pos#: 3060 0670 3018	Government Operations Consultant III 2238 Pos#: 0884 0802	Government Analyst II 2225 Pos# 1206	Government Analyst I 2224 Pos# 6557	Government Operations Consultant III 2238 Pos# 2011	Government Analyst II 2225 Pos#: 2603 0641				Government Analyst I 2224 Pos#: 3343 6540 6702 0490 3016 0183 2036 6726 1718 1737 6642 6738
Government Operations Consultant III 2238 Pos# 6588	Government Operations Consultant III 2238 Pos# 3355	Government Operations Consultant III 2238 Pos# 3054	Government Analyst I 2224 Pos#: 6624 6582	Government Operations Consultant III 2238 Pos# 2092	Government Analyst II 2225 Pos#: 2440 6699	Government Operations Consultant II 2236 Pos# 0815	Sr. Data Base Analyst 2122 Pos#: 0715 6641				
Operations Review Specialist 2239 Pos#: 0033 0191	Operations Review Specialist 2239 Pos#: 6501 6504	Systems Programmer III 2115 Pos# 2361	Government Operations Consultant I 2238 Pos#: 6625 0087			Government Analyst II 2225 Pos# 6505	Gov't Operations Consultant III 2238 Pos# 3009				Operations Review Specialist 2239 Pos#: 0898 1671 1979 2835 0509 3122 2852 1368 1890 2815 3126 1355 3001
Government Operations Consultant III 2238 Pos# 6592		Operations Review Specialist 2239 Pos#: 3211 0288					Systems Programmer III 2115 Pos# 3208				
Government Analyst I 2224 Pos# 0078		Government Operations Consultant I 2238 Pos# 1382					Operations Review Specialist 2239 Pos# 6786				
Government Operations Consultant I 2238 Pos# 1704							Systems Project Analyst 2107 Pos# 2970				
							Government Analyst I 2224 Pos#: 1408 2176				Operations Analyst II 2212 Pos# 1143

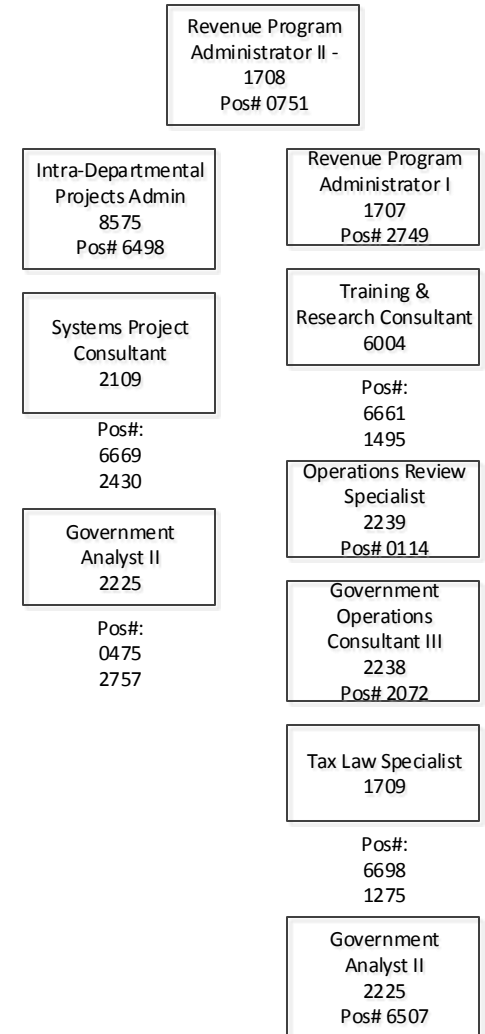
Department of Revenue
 General Tax Administration
 Resource Management Process (1 of 2)
 Current as of July 1, 2017



Compliance Standards

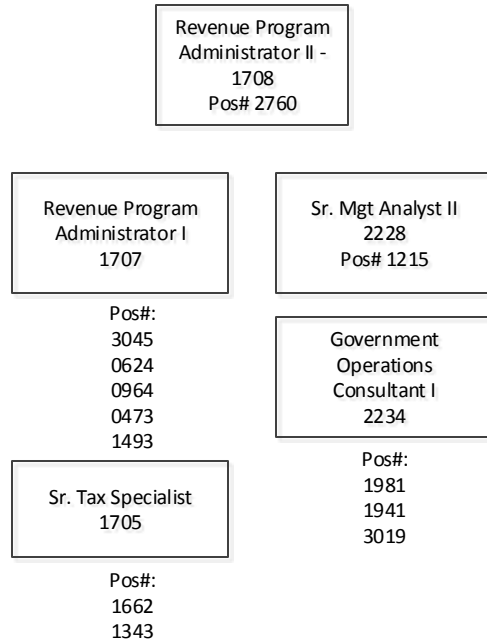


Taxpayer Education & Communication

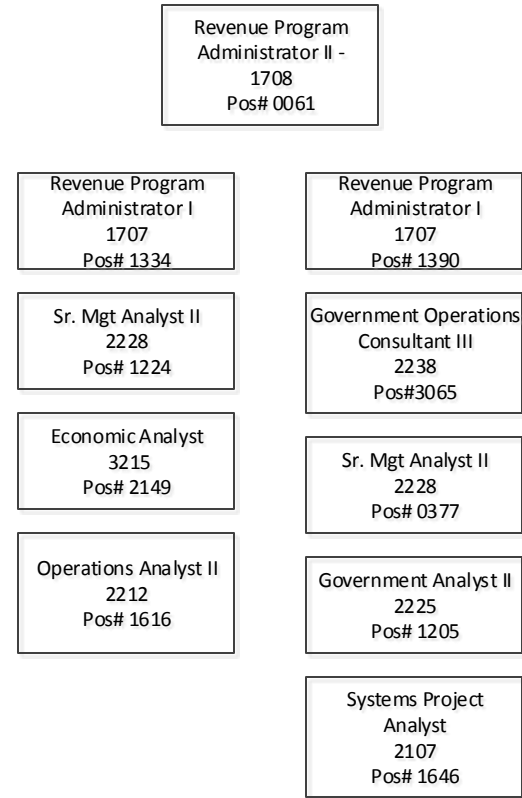


Department of Revenue
 General Tax Administration
 Resource Management Process (2 of 2)
 Current as of July 1, 2017

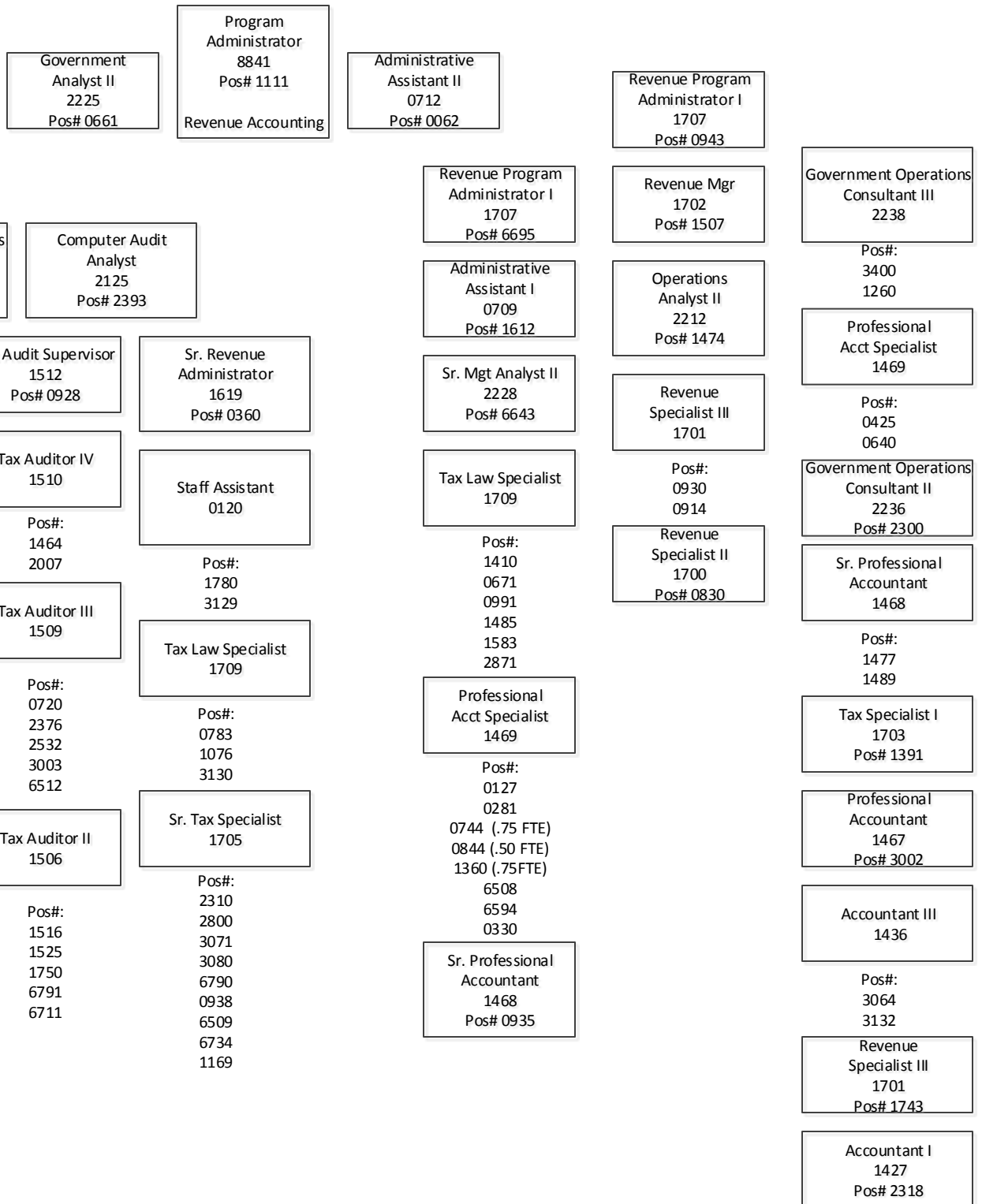
Program Development



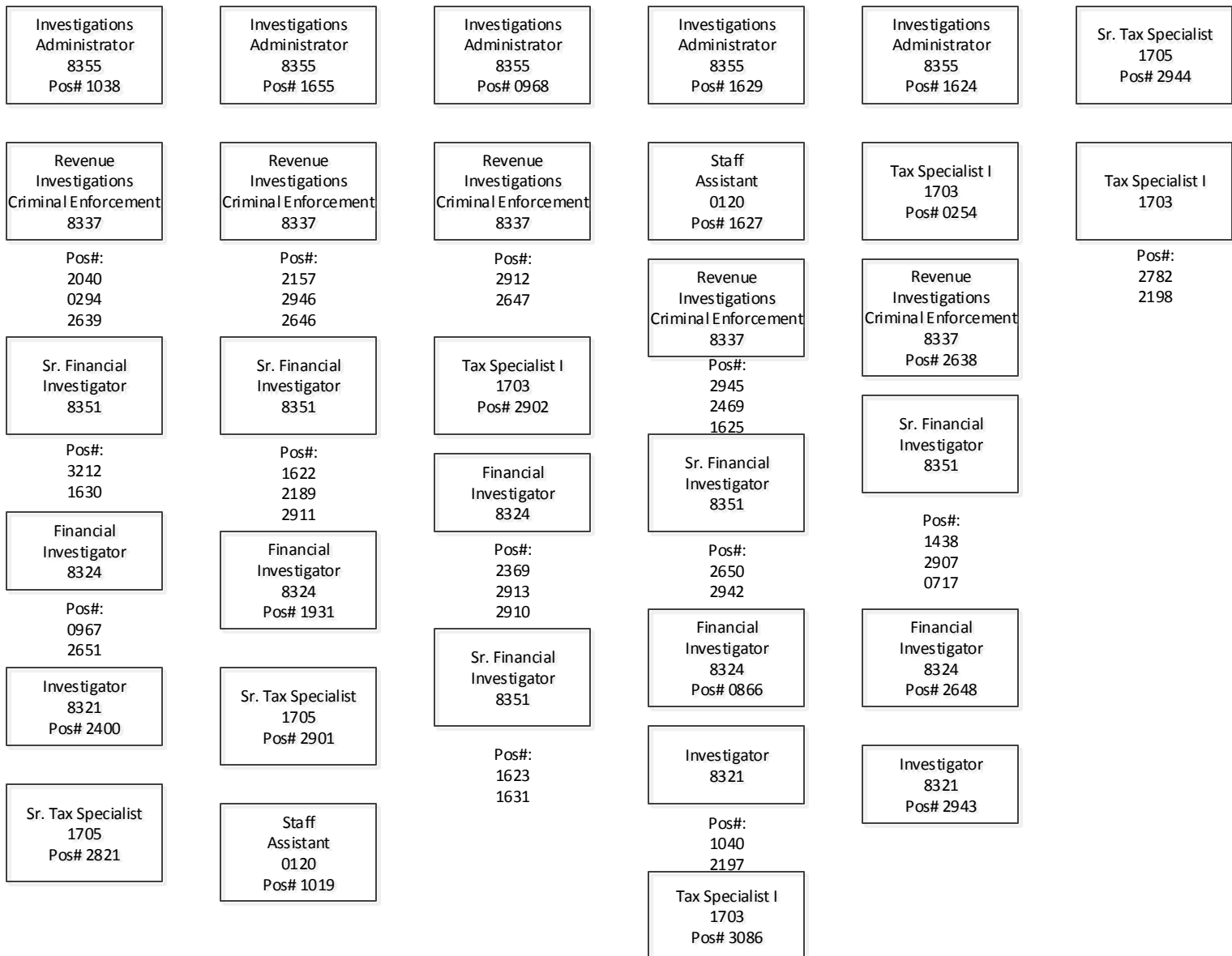
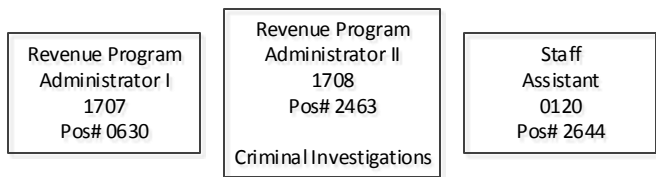
Financial Mgt



Department of Revenue
 General Tax Administration
 Refunds & Distribution
 Current as of July 1, 2017



Department of Revenue
 General Tax Administration
 Criminal Investigations
 Current as of July 1, 2017



Department of Revenue
 General Tax Administration
 Field Operations
 Current as of July 1, 2017

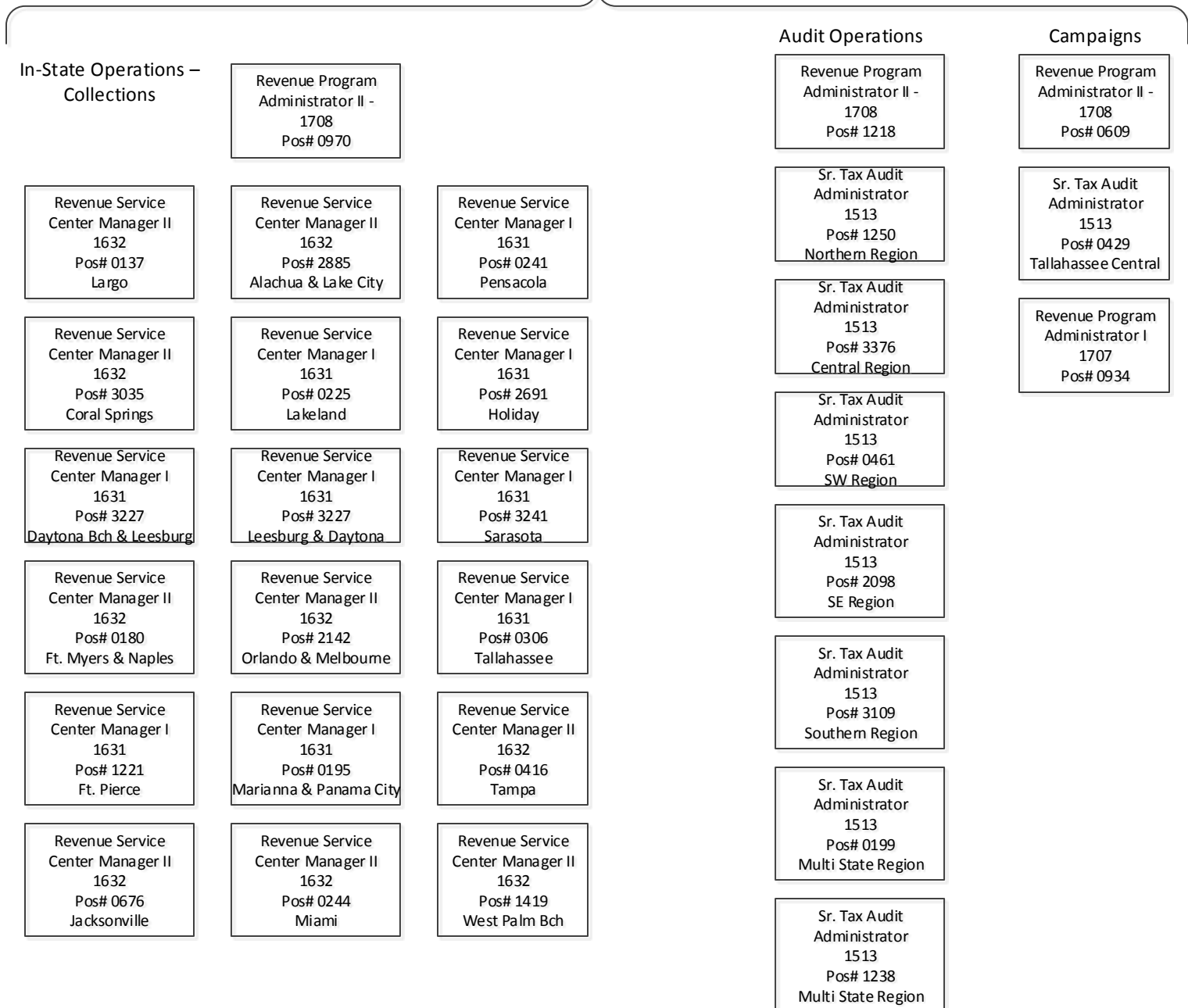
Government
 Analyst II
 2225
 Pos# 0418

OMC I
 2234
 Pos# 0358

Revenue Program
 Administrator II
 1708
 Pos# 0142
 Field Operations

Sr. Revenue
 Administrator
 1619
 Pos# 1337

See individual org charts



Department of Revenue
 General Tax Administration
 Alachua Service Center
 Current as of July 1, 2017

Accountant I
 1427
 Pos# 0846

Administrative
 Assistant I
 0709
 Pos# 1152

Collections
 Revenue Service
 Center Manager II
 1632
 Pos# 2885
 Alachua

Revenue Administrator
 III
 1620
 Pos# 2668

Tax Specialist I
 1703

Pos#:
 0198
 2211

Revenue Specialist III
 1701

Pos#
 0196
 1418
 1550
 2210
 0134
 1813

Revenue Specialist II
 1700

Pos#:
 2116
 6755
 6775

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 1250
 Northern Region

Tax Audit Supervisor
 1512
 Pos# 2417

Tax Auditor IV
 1510
 Pos#:2297

Tax Auditor III
 1509

Pos#:
 6732
 0766

Rev Tax Auditor III
 1518

Pos#:
 0926
 3251

Rev Tax Auditor II
 1517
 Pos# 6714

Tax Auditor II
 1506

Pos#:
 1958
 1185

Tax Auditor I
 1503

Pos#:
 3222
 3099

Computer Audit
 Analyst
 2125
 Pos# 1970

Department of Revenue
 General Tax Administration
 Jacksonville Service Center
 Current as of July 1, 2017

Audit

Collections			Audit				Campaigns
			Sr. Tax Specialist 1705 Pos# 0995	Sr. Tax Audit Administrator 1513 Pos# 1250 Northern Region	Administrative Assistant II 0712 Pos# 1961		
Operations Review Specialist 2239 Pos# 1671	Revenue Service Center Manager II 1632 Pos# 0676 Jacksonville	Sr Revenue Consultant 1619 Pos# 1559	Tax Audit Supv 1512 Pos# 1922	Tax Audit Supv 1512 Pos# 3221	Tax Audit Supv 1512 Pos# 0401	Tax Audit Supv 1512 Pos# 0826	Revenue Tax Audit Supervisor 1521 Pos# 1960
Administrative Assistant I 0709 Pos# 1257	Revenue Administrator III 1620 Pos# 2110	Accountant I 1427 Pos#: 0211 2493	Tax Auditor V 1511 Pos# 0405	Tax Auditor IV 1510 Pos# 3143	Administrative Assistant I 0709 Pos# 2196	Tax Auditor IV 1510 Pos# 3220	Tax Auditor II 1506 Pos#: 1189 2018 2416 2654 1195
Revenue Administrator III 1620 Pos# 6759	Administrative Assistant I 0709 Pos# 0212	Revenue Administrator III 1620 Pos# 0204	Rev Tax Auditor IV 1519 Pos#: 1971 2435	Rev Tax Auditor IV 1519 Pos#: 0403 0639	Tax Auditor V 1511 Pos# 0420	Tax Auditor III 1509 Pos# 1886	Rev Tax Auditor III 1518 Pos# 3232
Revenue Specialist III 1701 Pos# 0206 2947 6761 0202	Revenue Specialist III 1701 Pos#: 1298 2214 2693	Tax Specialist I 1703 Pos#: 1553 1554 2216 2694 0965 1653 2890 1440	Tax Auditor III 1509 Pos#: 0452 6816	Tax Auditor III 1509 Pos# 2819	Rev Tax Auditor VI 1519 Pos# 1480	Rev Tax Auditor III 1518 Pos# 3232	Tax Auditor III 1509 Pos# 2476
Revenue Specialist II 1700 Pos#: 1557 1659 1556	Revenue Specialist II 1700 Pos#: 0318 3301 1815 0872	Revenue Specialist I 1701 Pos#: 2212 2492 1586	Tax Auditor II 1506 Pos# 6815	Tax Auditor I 1503 Pos#: 6718 0988	Tax Auditor III 1509 Pos# 3223	Tax Auditor I 1503 Pos#: 1914 0521 3144 3093	Tax Auditor I 1503 Pos# 1064
			Tax Auditor I 1503 Pos# 2001	Computer Audit Analyst 2125 Pos# 6731	Rev Tax Auditor III 1518 Pos# 0407	Rev Tax Auditor III 1518 Pos# 0407	
			Computer Audit Analyst 2125 Pos# 1175		Tax Auditor II 1506 Pos# 0399	Rev Computer Audit Analyst 1523 Pos# 6849	
					Computer Audit Analyst 2125 Pos# 0493		

Department of Revenue
 General Tax Administration
 Lake City Service Center
 Current as of July 1, 2017

Operations Review
 Specialist
 2239
 Pos# 0898

Revenue Service
 Center Manager I
 1631
 Pos# 2885
 Lake City

Administrative
 Assistant I
 0709
 Pos# 0415

Accountant I
 1427
 Pos# 1535

Revenue Program
 Administrator I
 1707
 Pos# 2934

Collections

Revenue
 Administrator III
 1620
 Pos# 2288

Revenue
 Administrator III
 1620
 Pos# 0718

Revenue Specialist III
 1701

Tax Specialist I
 1703

Pos#:
 0239
 1658
 1814
 1690
 1686
 1739
 3268
 3271
 1561
 3307
 3276

Pos#:
 2015
 3295
 2217
 0109
 0223
 1744
 0222
 0966
 1660
 2892

Tax Specialist II
 1704
 Pos# 2161

Revenue Specialist III
 1701

Pos#:
 0647
 6655
 1070
 3369
 0368
 2779

Campaigns

Revenue Tax Audit
 Supervisor
 1521
 Pos# 2234

Tax Auditor III
 1509
 Pos# 2891

Rev Tax Auditor III
 1518
 Pos# 3023

Tax Auditor II
 1506

Pos#:
 1912
 2635
 1066
 6818

Tax Auditor I
 1503

Pos#:
 2053
 2199

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 Law Specialist
1709
Pos# 6698

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, 2017

Collections

Gov't Analyst I
 2224
 Pos# 3016

Revenue Service
 Center Manager I
 1631
 Pos# 0195
 Marianna

Administrative
 Secretary
 0108
 Pos# 0791

Revenue
 Administrator III
 1620
 Pos# 0927

Accountant I
 1427
 Pos# 0146

Tax Specialist I
 1703

Pos#:
 2203
 2204

Revenue Specialist III
 1701

Pos#:
 2260
 1425
 0287
 1153

Revenue Specialist II
 1700

Pos#:
 0108
 0289
 1787

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 1250
 Northern Region

Sr. Tax Specialist I
 1705
 Pos# 2821

Tax Audit Supv
 1512
 Pos# 1056

Training & Research
 Consultant
 6004
 Pos# 6612

Tax Auditor IV
 1510

Operations & Mgt
 Consultant I
 2234
 Pos# 1391

Pos#:
 1013
 3252
 0408
 1925

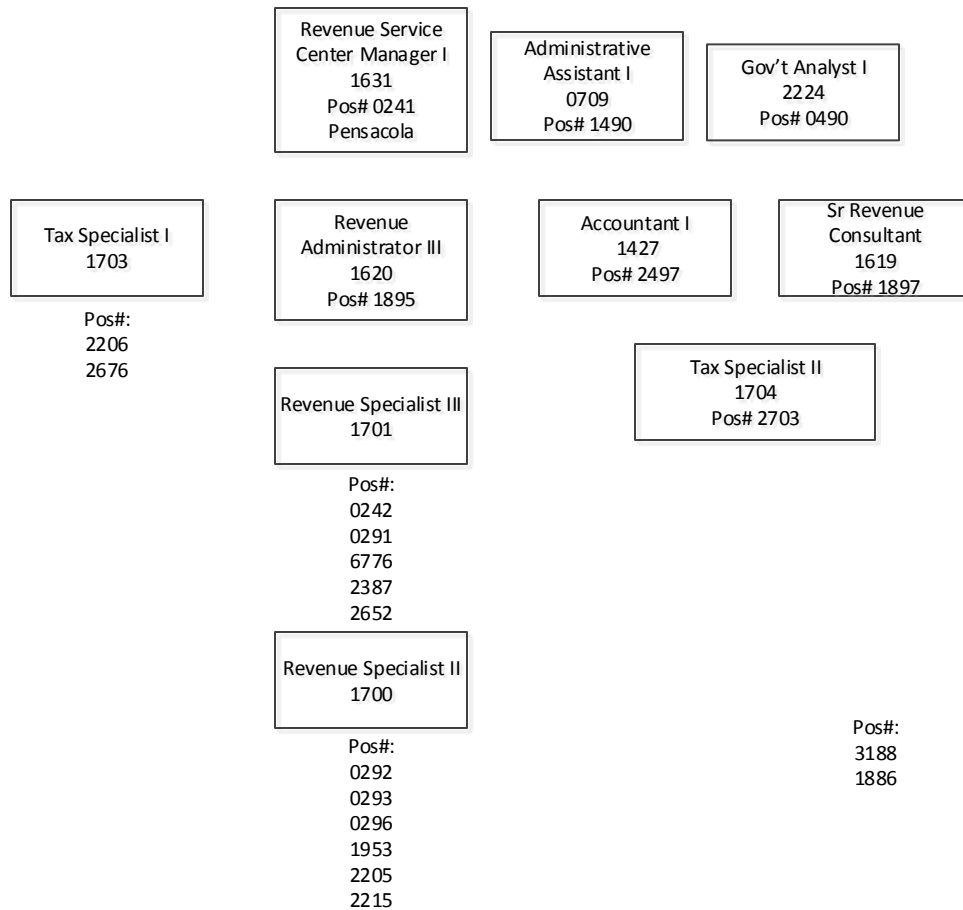
Rev Tax Auditor IV
 1519
 Pos# 2834

Tax Auditor II
 1506
 Pos# 6701

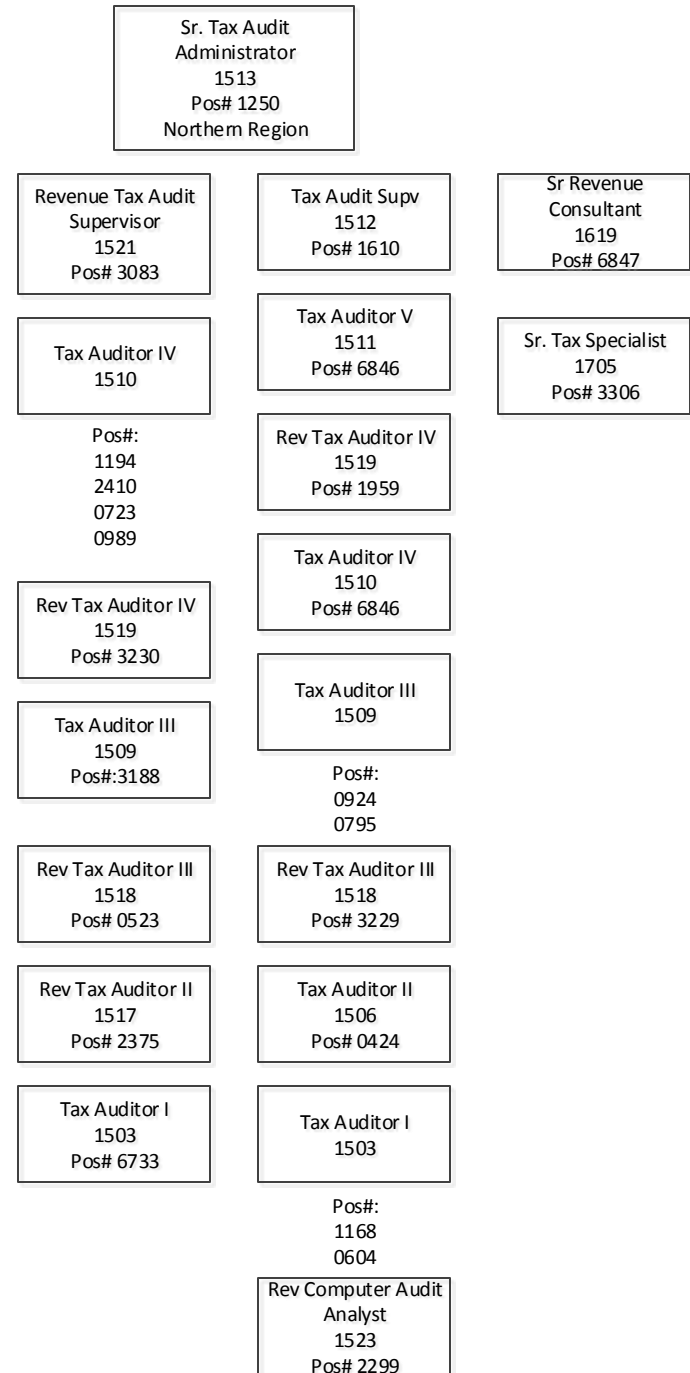
Tax Auditor I
 1503
 Pos# 1244

Department of Revenue
 General Tax Administration
 Pensacola Service Center
 Current as of July 1, 2017

Collections



Audit



Department of Revenue
 General Tax Administration
 Tallahassee Service Center
 Current as of July 1, 2017

Collections

Accountant I
 1427
 Pos# 1594

Administrative
 Secretary
 0108
 Pos# 2380

Revenue Service
 Center Manager I
 1631
 Pos# 0306
 Tallahassee

Gov't Analyst I
 2224
 Pos# 6702

Revenue
 Administrator III
 1620
 Pos# 2413

Sr Revenue
 Consultant
 1619
 Pos# 1540

Tax Specialist I
 1703

Tax Specialist II
 1704
 Pos# 6762

Pos#:
 1650
 1850

Revenue Specialist III
 1701

Pos#:
 1666
 2504
 6744

Revenue Specialist II
 1700

Pos#:
 1593
 2236

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 1250
 Northern Region

Tax Audit Supv
 1512
 Pos# 0925

Tax Auditor IV
 1510
 Pos# 1237

Rev Tax Auditor III
 1518
 Pos# 0428

Tax Auditor II
 1506
 Pos# 1955

Department of Revenue
 General Tax Administration
 Tallahassee – Campaigns (1 of 2)
 Current as of July 1, 2017

			Sr. Revenue Consultant 1619 Pos# 1335	Administrative Assistant I 0709 Pos# 2893	Revenue Program Administrator II - 1708 Pos# 0609	Government Operations Consultant III 2238 Pos# 2502			
		Tax Specialist I 1703 Pos# 1644	Accountant I 1427 Pos# 1155	Sr. Tax Audit Administrator 1513 Pos# 0429 Tallahassee Central	Computer Audit Analyst 2125	Pos#: 1648 1963	Revenue Specialist II 1700 Pos# 3024	Revenue Specialist III 1701 Pos# 3058	Sr. Tax Specialist 1705 Pos# 1678
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	Revenue Tax Audit Supervisor 1521 Pos# 1209	
Administrative Secretary 0108 Pos# 2897	Sr. Tax Specialist 1705	Administrative Secretary 0108 Pos# 1635	Rev Sr. Tax Specialist 1522 Pos# 2916	Secretary Specialist 0105 Pos# 2473	Secretary Specialist 0105 Pos# 1549	Secretary Specialist 0105 Pos# 0650	Sr. Tax Specialist 1705 Pos# 1441	Sr. Tax Specialist 1705 Pos# 2895	
Sr. Tax Specialist 1705 Pos# 1332	Pos#: 2899 2900	Sr. Tax Specialist 1705 Pos# 2475	Tax Auditor III 1509 Pos# 0334	Sr. Tax Specialist 1705 Pos# 0882	Tax Auditor IV 1510	Tax Auditor IV 1510	Rev Sr. Tax Specialist 1522	Tax Auditor IV 1510	
Rev Sr. Tax Specialist 1522	Rev Sr. Tax Specialist 1522 Pos# 0397	Rev Sr. Tax Specialist 1522 Pos# 1649	Rev Tax Auditor II 1517 Pos# 1652	Tax Auditor IV 1510 Pos# 2070	Pos#: 2301 3141 0716	Pos#: 0434 3026	Pos#: 1336 1665	Pos#: 0449 3217	
Pos#: 1636 2200	Tax Auditor IV 1510	Tax Auditor IV 1510 Pos# 2894	Tax Auditor II 1506 Pos# 2077	Tax Auditor III 1509	Rev Tax Auditor III 1518	Rev Tax Auditor IV 1519 Pos# 3025	Tax Auditor IV 1510	Tax Auditor III 1509 Pos# 3216	
Tax Auditor IV 1510	Pos#: 1640 1567	Tax Auditor IV 1510 Pos# 2894	Tax Auditor II 1506 Pos# 2077	Pos#: 3209 2308	Pos#: 1182 1892 3021	Tax Auditor III 1509 Pos# 2397	Pos#: 3246 2655	Tax Auditor II 1506	
Pos#: 2192 6857	Tax Auditor III 1509	Rev Tax Auditor IV 1519 Pos# 1638	Tax Auditor I 1503	Rev Tax Auditor III 1518 Pos# 3076	Tax Auditor II 1506	Tax Auditor III 1509 Pos# 2397	Tax Auditor III 1509 Pos# 3142	Pos#: 1632 3078	
Tax Auditor III 1509 Pos# 2785	Pos#: 1643 3139	Tax Auditor III 1509	Pos#: 1996 6823 6830 0124 1437 3159	Tax Auditor II 1506 Pos# 2194	Pos#: 0890 3166	Tax Auditor II 1506	Rev Tax Auditor III 1518 Pos# 2307	Tax Auditor I 1503	
Rev Tax Auditor III 1518	Rev Tax Auditor III 1518 Pos# 3373	Rev Tax Auditor III 1518	Pos#: 1996 6823 6830 0124 1437 3159	Rev Tax Auditor II 1517 Pos# 6859	Rev Tax Auditor II 1517 Pos# 0395	Tax Auditor II 1506	Tax Auditor III 1509 Pos# 3142	Pos#: 3051 3199 1969 2286	
Pos#: 3218 3255 3020	Tax Auditor II 1506 Pos# 1220	Pos#: 2896 1862	Pos#: 1996 6823 6830 0124 1437 3159	Tax Auditor I 1503	Tax Auditor I 1503 Pos# 3077	Tax Auditor I 1503	Rev Tax Auditor III 1518 Pos# 2307	Tax Auditor I 1503	
		Tax Auditor II 1506 Pos# 2074	Pos#: 1996 6823 6830 0124 1437 3159	Pos#: 0680 2037	Pos#: 3077 1875	Pos#: 1674 3181 3182 3036 2863	Tax Auditor II 1506 Pos# 1333	Pos#: 1521 2472	

Department of Revenue
General Tax Administration
Tallahassee – Campaigns (2 of 2)
Current as of July 1, 2017

Tax Audit Supv
1512
Pos# 0430

Tax Auditor IV
1510

Pos#:
2051
2432

Tax Auditor II
1506

Pos#:
1876
3219
1069
1228
3193

Revenue Program
Administrator II -
1708
Pos# 0609

Lead Development

Revenue Program
Administrator I
1707
Pos# 0934

Tax Law Specialist
1709
Pos# 0905

Pos#:
0905
6743

Government
Analyst II
2225

Pos#:
6696
1719
0634

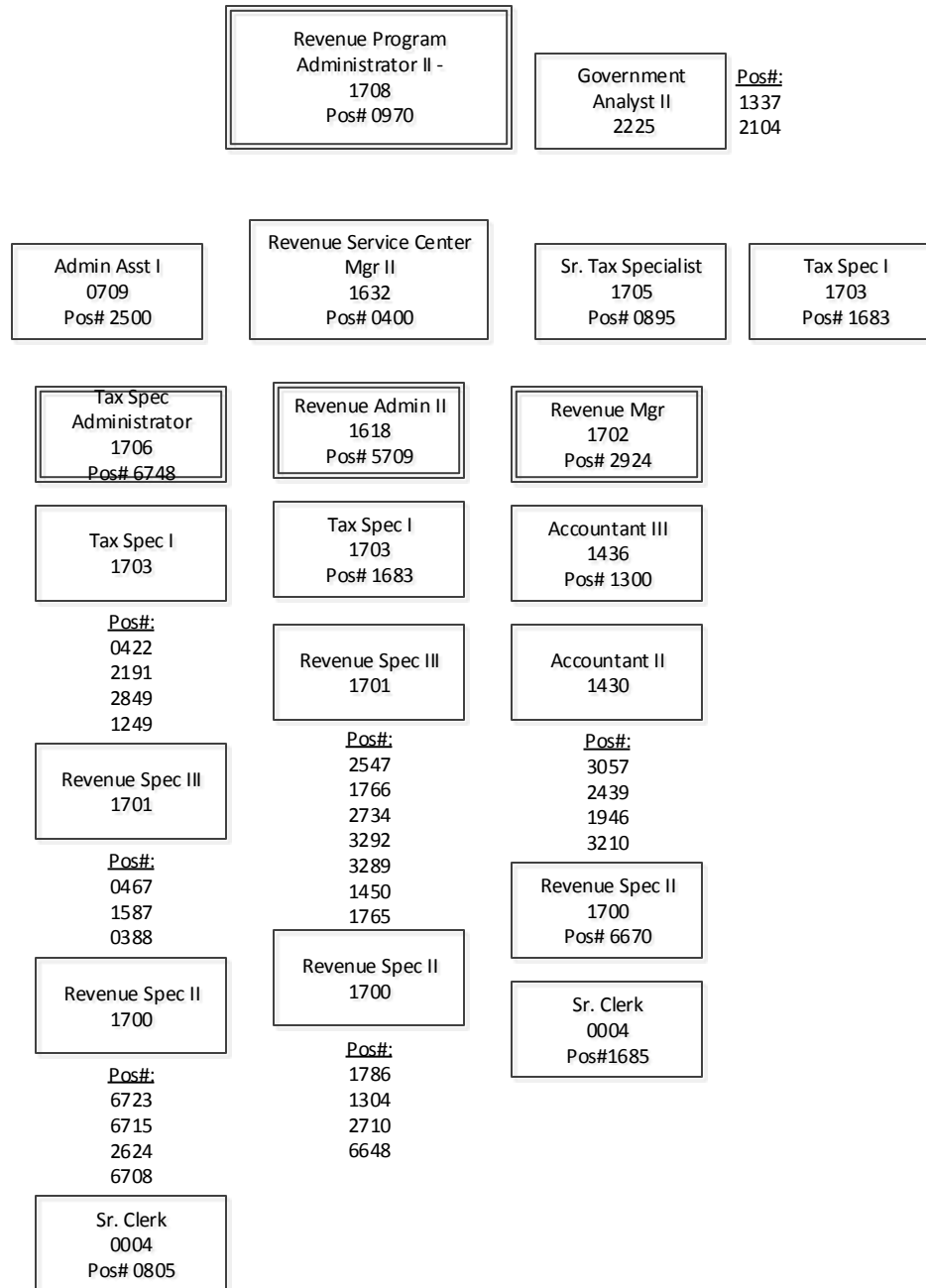
Government
Operations
Consultant III
2238
Pos# 1906

Sr. Tax Specialist
1705

Pos#:
0949
2455
3006
2869
1181

Tax Specialist II
1704
Pos# 3215

Department of Revenue
 General Tax Administration
 Tallahassee Receivables Management
 Current as of July 1, 2017



Department of Revenue
General Tax Administration
Melbourne Service Center
Current as of July 1, 2017

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

Pos#
6747
0781
1486

Revenue Specialist II
1700

Pos#:
0328
0896

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3376
Central Region

Rev Sr. Tax Specialist
1522
Pos# 2906

Tax Audit Supv
1512
Pos# 0208

Rev Tax Auditor IV
1519
Pos# 3081

Tax Auditor III
1509

Pos#:
1976
3257

Tax Auditor II
1506
Pos# 6825

Tax Auditor I
1503

Pos#:
3228
6517
6703

Department of Revenue
 General Tax Administration
 Daytona Service Center
 Current as of July 1, 2017

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

Pos#:
 2208
 2673
 1917
 1434

Revenue Specialist III
 1701

Pos#
 2209
 0158
 0695
 0156

Revenue Specialist II
 1700

Pos#:
 1534
 3224

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 3376
 Central Region

Admin Asst II
 0712
 Pos# 0355

Tax Audit Supv
 1512
 Pos# 2061

Tax Auditor IV
 1510
 Pos# 0449

Pos#:
 0449
 1973

Rev Tax Auditor IV
 1519

Pos#:
 1165
 1889

Tax Auditor III
 1509

Pos#:
 1913
 1265

Tax Auditor I
 1503

Pos#:
 2389
 1196

Rev Computer Audit
 Analyst
 1523
 Pos# 0900

Department of Revenue
 General Tax Administration
 Lakeland Service Center
 Current as of July 1, 2017

Collections

Revenue Service
 Center Manager I
 1631
 Pos# 0225
 Lakeland

Administrative
 Assistant I
 0709
 Pos# 0273

Accountant I
 1427
 Pos# 0230

Revenue
 Administrator III
 1620
 Pos# 2667

Tax Specialist I
 1703

Pos#:
 0227
 1424
 0161

Revenue Specialist III
 1701

Pos#
 1562
 1565
 2219

Revenue Specialist II
 1700

Pos#:
 0226
 1858
 2218
 0683

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 3376
 Central Region

Tax Audit Supv
 1512
 Pos# 2613

Tax Auditor IV
 1510

Pos#:
 0492
 3029

Tax Auditor III
 1509

Pos#:
 0906
 1246

Rev Tax Auditor III
 1518
 Pos# 1983

Tax Auditor II
 1506

Pos#:
 6854
 1574

Tax Auditor I
 1503
 Pos# 2612

Sr. Tax Specialist
 1705
 Pos# 0520

Sr. Revenue
 Consultant
 1619

Pos#:
 0873
 1060

Department of Revenue
General Tax Administration
Leesburg Service Center
Current as of July 1, 2017

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

Pos#:
1609
2675
1599
1026

Revenue Specialist III
1701

Pos#
0994
2114
2664

Revenue Specialist II
1700

Pos#:
2045
2656
2705

Audit

Sr. Tax Audit
Administrator
1513
Pos# 3376
Central Region

Tax Audit Supv
1512
Pos# 0270

Tax Auditor V
1511

Tax Auditor IV
1510

Pos#:
1978
3038

Rev Tax Auditor III
1517

Pos#:
0838
6729

Tax Auditor I
1503

Pos#
6712
6730

Department of Revenue
 General Tax Administration
 Orlando Service Center (1 of 2)
 Current as of July 1, 2017

Collections

In-State Operations – Collections

Administrative Assistant I 0709	Revenue Service Center Manager II 1632 Pos# 2142 Orlando	Administrative Secretary 0108 Pos# 3152	Accountant I 1427 Pos# 2501	Tax 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#: 0157 2643				Pos#: 0193 2256 2279 2720 2282 2703 6762	Pos#: 1849 0870 1540 1307 2014 2422 1897 2102 6787 3104 1559			
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# 1774	Revenue Specialist III 1701	Tax Specialist I 1703	Revenue Specialist II 1700					
Revenue Specialist III 1701	Pos#: 0326 1527 6785	Pos#: 0390 2162 1570 2118 2220 0352 2112	Pos#: 1569 2117 1894 0345 1563 2109					
Pos#: 1416 0693 2488 2706 0742 2229 6773 3300	Revenue Specialist II 1700	Revenue Specialist III 1701	Revenue Specialist III 1701					
Tax Specialist I 1703 Pos# 1571	Pos#: 3070 1436 0350 0349 2402 2370	Pos#: 2961 2419 6772	Pos#: 2143 0877 3226 2249					

Department of Revenue
 General Tax Administration
 Orlando Service Center (2 of 2)
 Current as of July 1, 2017

Audit

	Sr. Tax Specialist 1705		Sr. Tax Audit Administrator 1513 Pos# 3376 Central Region
	Pos#: 1982 0875 6850		
Tax Audit Supv 1512 Pos# 2372	Tax Audit Supv 1512 Pos# 0692	Revenue Tax Audit Supervisor 1521 Pos# 2822	Tax Audit Supv 1512 Pos# 1491
Administrative Assistant I 0709 Pos# 1376	Tax Auditor V 1511 Pos# 3101	Tax Auditor IV 1510 Pos# 2826	Tax Auditor IV 1510 Pos# 3042
Computer Audit Analyst 2125	Tax Auditor IV 1510 Pos# 0481	Rev Tax Auditor IV 1519 Pos# 2824	Rev Tax Auditor IV 1519 Pos# 0636
Pos#: 2434 3236	Rev Tax Auditor III 1518 Pos# 3225	Tax Auditor III 1509 Pos# 2388	Tax Auditor III 1509
Tax Auditor IV 1510 Pos# 0470	Tax Auditor II 1506	Tax Auditor II 1506 Pos# 0829	Pos#: 0386 0987
Tax Auditor III 1509	Pos#: 0976 3186 6821 3121 1192	Tax Auditor I 1503	Tax Auditor II 1506
Pos#: 6860 1186		Pos#: 6820 0516 0324 6855 6827	Pos#: 6822 3160 2089 2418
Tax Auditor I 1503	Tax Auditor I 1503		Tax Auditor I 1503 Po# 0952
Pos#: 6824 3096 2424 0858	Pos#: 6576 2404		

Department of Revenue
 General Tax Administration
 Ft. Myers Service Center
 Current as of July 1, 2017

Collections

Administrative
 Secretary
 0108
 Pos# 1885

Administrative
 Assistant I
 0709
 Pos# 2658

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

Accountant I
 1427
 Pos# 2506

Revenue
 Administrator III
 1620
 Pos# 2914

Revenue
 Administrator III
 1620
 Pos# 2672

Revenue Specialist III
 1701

Pos#:
 2663
 1896

Tax Specialist I
 1703

Pos#:
 2237
 1590

Revenue Specialist II
 1700

Pos#:
 0232
 1002
 2480
 2684

Revenue Specialist III
 1701

Pos#:
 0447
 0848
 2239

Tax Specialist I
 1703

Pos#:
 2238
 6754

Revenue Specialist II
 1700

Pos#:
 0181
 1545

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 0461
 SW Region

Tax Audit Supv
 1512
 Pos# 1884

Tax Auditor V
 1511
 Pos# 0688

Tax Auditor IV
 1510
 Pos# 2477

Rev Tax Auditor III
 1518
 Pos# 3146

Tax Auditor II
 1506

Pos#:
 1918
 0468
 6529

Tax Auditor I
 1503

Pos#:
 2381
 2836

Computer Audit
 Analyst
 2125
 Pos# 2421

Department of Revenue
 General Tax Administration
 Holiday Service Center
 Current as of July 1, 2017

Collections

Administrative
 Secretary
 0108
 Pos# 3234

Administrative
 Assistant I
 0709
 Pos# 1602

Revenue Service
 Center Manager I
 1631
 Pos# 2691
 Holiday

Accountant I
 1427
 Pos# 2513

Tax Specialist I
 1703

Pos#:
 3237
 2140
 1568
 3105

Revenue
 Administrator III
 1620
 Pos# 0290

Revenue Specialist III
 1701

Pos#:
 2665
 1987
 6736
 2679

Revenue Specialist II
 1700

Pos#:
 0642
 1025
 2243
 0314
 2683

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 0461
 SW Region

Tax Audit Supv
 1512
 Pos# 3196

Tax Auditor III
 1509
 Pos# 0489

Tax Auditor II
 1506

Pos#:
 1883
 6613

Tax Auditor I
 1503

Pos#:
 3095
 1995
 3039
 3103

Department of Revenue
 General Tax Administration
 Largo Service Center
 Current as of July 1, 2017

Collections

Administrative Secretary 0108 Pos# 2503	Administrative Assistant I 0709 Pos# 0147	Revenue Service Center Manager II 1632 Pos# 0137 Clearwater	Tax Specialist I 1703 Pos# 0143	Accountant I 1427 Pos# 2489
	Revenue Administrator III 1620 Pos# 1306	Revenue Administrator III 1620 Pos# 1531		
	Tax Specialist I 1703	Administrative Secretary 0108 Pos# 0148		
	Pos#: 0138 1530 2137 2680 2232	Revenue Specialist III 1701		
	Revenue Specialist II 1700	Pos#: 0527 1529 1856 2233 6779 6746 1533 2487		
	Pos#: 2231 2955 6745 2681	Revenue Specialist II 1700 Pos# 2954		

Audit

Administrative Assistant II 0712 Pos# 2195	Sr. Tax Audit Administrator 1513 Pos# 0461 SW Region	Sr. Tax Specialist 1705 Pos# 2833	Sr. Revenue Consultant 1619 Pos# 6841
Tax Audit Supv 1512 Pos# 1984	Tax Audit Supv 1512 Pos# 2002	Tax Audit Supv 1512 Pos# 0494	
Tax Auditor III 1509 Pos# 3041	Rev Tax Auditor III 1518 Pos# 5909	Administrative Secretary 0108 Pos# 3149	
Tax Auditor II 1506	Tax Auditor II 1506	Tax Auditor IV 1510 Pos# 2377	
Pos#: 0993 3040 2016 3242	Pos#: 2880 1511	Rev Tax Auditor III 1518 Pos# 1012	
Tax Auditor I 1503	Tax Auditor I 1503	Tax Auditor II 1506	
Pos#: 6713 6706	Pos#: 0496 6742 2378	Pos#: 6739 1180 1255	
	Computer Audit Analyst 2125 Pos# 2854	Tax Auditor I 1503	
		Pos#: 2004 6829	

Department of Revenue
 General Tax Administration
 Sarasota Service Center
 Current as of July 1, 2017

Collections

Administrative
 Assistant I
 0709
 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

Pos#:
 0302
 1241
 2678

Administrative
 Secretary
 0108
 Pos# 1547

Revenue Specialist III
 1701

Pos#:
 2242
 6783
 6778

Revenue Specialist III
 1701

Pos#:
 0298
 1588

Revenue Specialist II
 1700
 Pos# 2485

Revenue Specialist II
 1700

Pos#:
 0299
 1820
 1991
 2136
 2247

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# 0862

Revenue Tax Audit
 Supervisor
 1521
 Pos# 2383

Tax Audit Supv
 1512
 Pos# 6780

Administrative
 Secretary
 0108
 Pos# 0691

Tax Auditor IV
 1510

Tax Auditor IV
 1510
 Pos# 2436

Pos#:
 3243
 1415

Tax Auditor II
 1506

Rev Tax Auditor III
 1518
 Pos# 3238

Pos#:
 3195
 3200
 2831

Tax Auditor II
 1506

Pos#:
 6613
 0690

Tax Auditor I
 1503

Tax Auditor I
 1503

Pos#:
 0389
 0998

Pos#:
 1363
 6828
 1988

Department of Revenue
 General Tax Administration
 Tampa Service Center
 Current as of July 1, 2017

Collections

Accountant I
 1427
 Pos# 2498

Administrative
 Assistant I
 0709
 Pos# 1023

Revenue Service
 Center Manager II
 1632
 Pos# 0416
 Tampa

Sr. Tax Specialist
 1705
 Pos# 0316

Revenue
 Administrator III
 1620
 Pos# 1430

Revenue
 Administrator III
 1620
 Pos# 0312

Revenue
 Administrator III
 1620
 Pos# 1821

Administrative
 Secretary
 0108

Revenue Specialist II
 1700

Revenue Specialist III
 1701

Pos#:
 0816
 2499

Pos#:
 0197
 2139
 2486
 1417
 2246
 2956
 6781
 0323

Pos#:
 0502
 1596
 1597
 2250
 6782
 0321
 0864
 2248
 2692

Tax Specialist I
 1703

Pos#:
 1431
 1595
 2244
 2948
 0144

Audit Operations

Government
 Analyst II
 2225

Revenue Program
 Administrator II -
 1708
 Pos# 1218

Pos#:
 0913
 1197

Audit

Sr. Tax Specialist
 1705

Sr. Tax Audit
 Administrator
 1513
 Pos# 0461
 SW Region

Pos#:
 3097
 3187

Tax Audit Supv
 1512
 Pos# 1256

Tax Audit Supv
 1512
 Pos# 1373

Revenue Tax Audit
 Supervisor
 1521
 Pos# 0904

Administrative
 Secretary
 0108
 Pos# 0322

Administrative
 Secretary
 0108
 Pos# 0342

Tax Auditor IV
 1510
 Pos# 0445

Tax Auditor V
 1511
 Pos# 2816

Tax Auditor IV
 1510

Tax Auditor III
 1509
 Pos# 0908

Tax Auditor IV
 1510
 Pos# 1999

Pos#:
 3233
 0689

Tax Auditor II
 1506
 Pos# 1882

Pos#:
 1999
 3010

Tax Auditor III
 1509
 Pos# 1881

Tax Auditor I
 1503

Tax Auditor II
 1506

Tax Auditor II
 1506
 Pos# 3155

Pos#:
 0499
 0727

Pos#:
 1483
 6740
 1261

Tax Auditor I
 1503

2423
 2305
 1619

Tax Auditor I
 1503

Pos#:
 3094
 2828

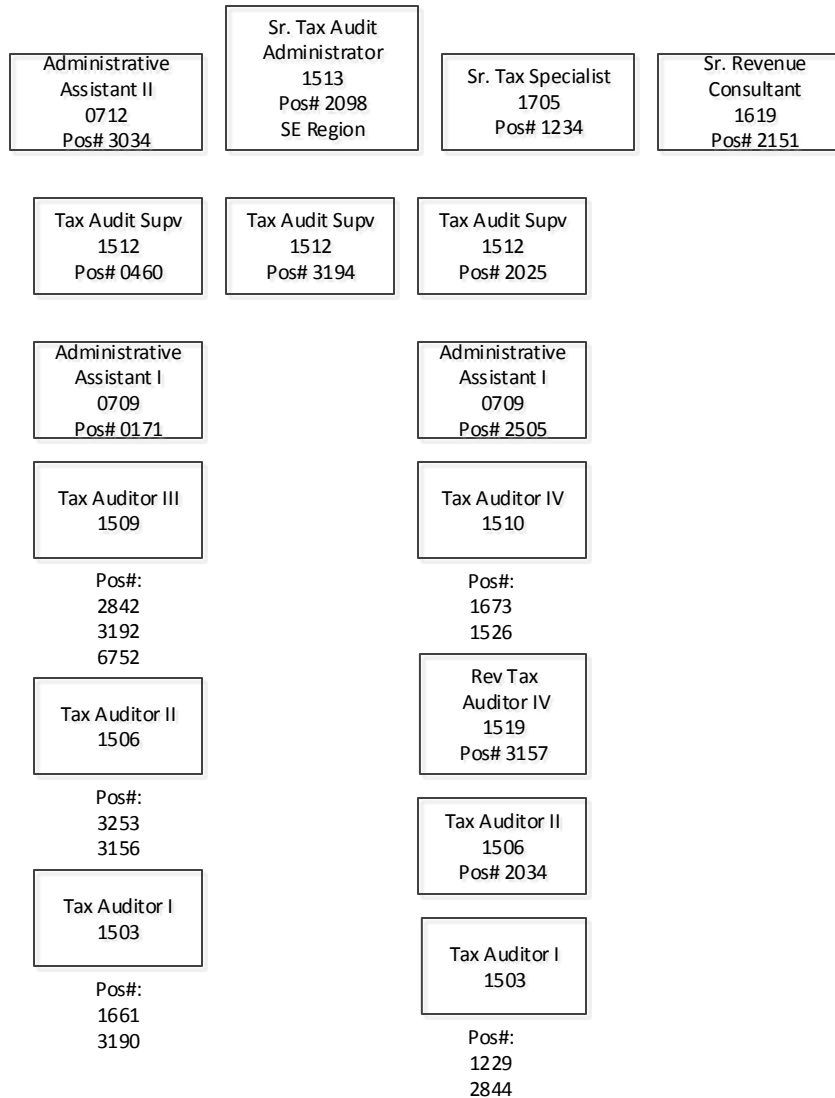
Pos#:
 0735
 1193

Computer Audit
 Analyst
 2125
 Pos# 0899

Collections

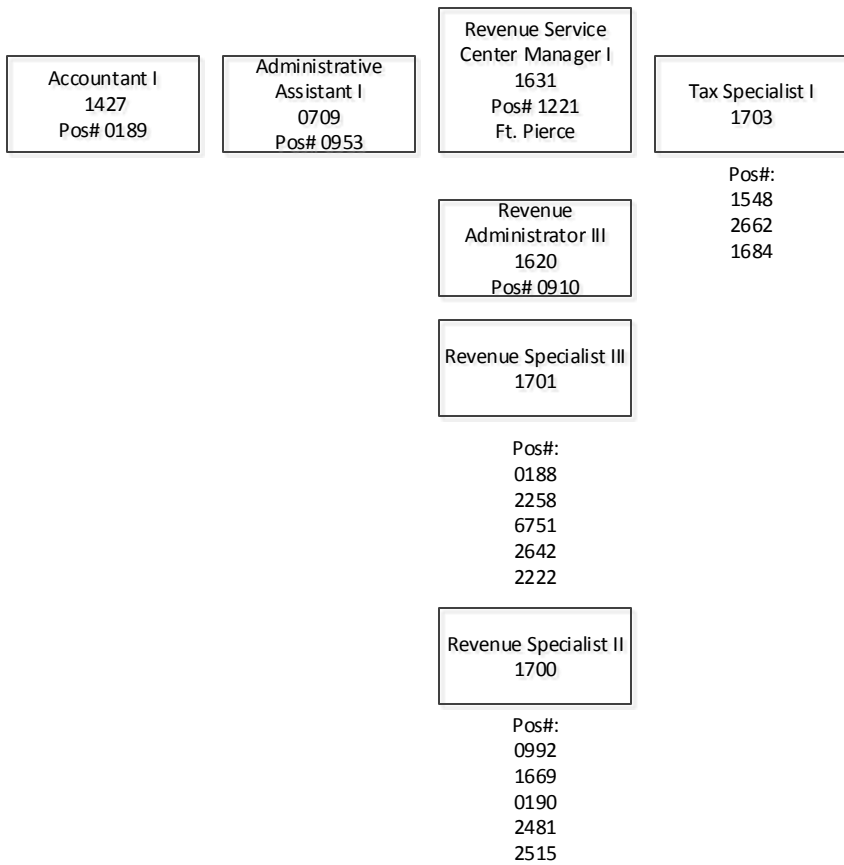
	Pos#: 0946 0172	Accountant I 1427	Revenue Service Center Manager II 1632 Pos# 3035 Coral Springs	Administrative Assistant I 0709 Pos# 0485	
Revenue Administrator III 1620 Pos# 1338	Revenue Administrator III 1620 Pos# 2105	Revenue Administrator III 1620 Pos# 3090	Revenue Administrator III 1620 Pos# 3258	Revenue Administrator III 1620 Pos# 1537	
Revenue Specialist III 1701	Revenue Specialist III 1701	Revenue Specialist II 1700	Revenue Specialist II 1700	Administrative Secretary 0108	
Pos#: 1542 0163 2101 2100 2698 1421 6758	Pos#: 0167 1536 2103 0160 6777 2294	Pos#: 0179 2251 6784 6757 2252 1231 2106 2148 0162	Pos#: 2699 0175 2508 3298 2255 2254 2957 6749 2107 2962	Pos#: 3111 0849	
Tax Specialist I 1703	Tax Specialist I 1703 Pos# 0015			Tax Specialist I 1703	Pos#: 0169 2958 1539 2029 2941 2104 3185 2687 2257
Pos#: 0817 2123					

Audit

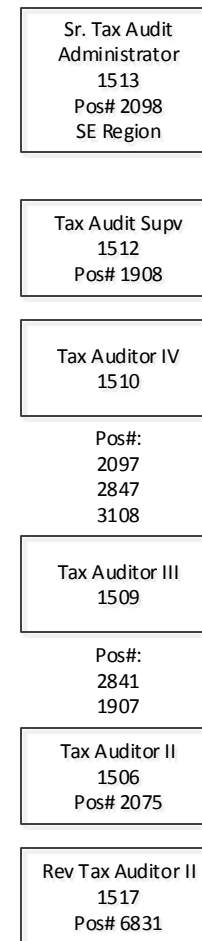


Department of Revenue
 General Tax Administration
 Ft. Pierce Service Center
 Current as of July 1, 2017

Collections



Audit



Department of Revenue
 General Tax Administration
 West Palm Beach Service Center
 Current as of July 1, 2017

Collections

Pos#: 1898 2657	Administrative Assistant I 0709	Revenue Service Center Manager II 1632 Pos# 1419 West Palm Bch	Accountant I 1427 Pos# 0338
	Revenue Administrator III 1620 Pos# 1301	Revenue Administrator III 1620 Pos# 0331	Revenue Administrator III 1620 Pos# 0333
	Revenue Specialist III 1701	Revenue Specialist II 1700	Tax Specialist I 1703
	Pos#: 0210 1608 0262 1063 2688 0335 2019 2265	Pos#: 2146 2689 2145 2261 2696 0025 1422 2147	Pos#: 0325 1299 1637 6750 2262 2264 2263

Audit

Sr. Tax Audit Administrator 1513 Pos# 2098 SE Region	Sr. Tax Specialist 1705 Pos# 3114
Tax Audit Supv 1512 Pos# 1227	
Tax Auditor IV 1510 Pos# 3253	
Tax Auditor II 1506 Pos# 2416	
Pos#: 6552 2843	
Tax Auditor I 1503 Pos# 3087	
Computer Audit Analyst 2125 Pos# 0837	

Department of Revenue
 General Tax Administration
 Miami Service Center (1 of 2)
 Current as of July 1, 2017

Collections

Administrative Assistant I 0709 Pos# 0269	Revenue Service Center Manager I 1631 Pos# 0244 Miami
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Revenue Administrator III 1620 Pos# 0247	Revenue Administrator III 1620 Pos# 1575	Revenue Administrator III 1620 Pos# 6722	Revenue Administrator III 1620 Pos# 0246	Revenue Administrator III 1620 Pos# 0245	Revenue Administrator III 1620 Pos# 0245	Revenue Administrator III 1620 Pos# 6767	Revenue Administrator III 1620 Pos# 6572
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Revenue Specialist III 1701	Revenue Specialist III 1701	Revenue Specialist II 1700	Revenue Specialist II 1700	Tax Specialist I 1703	Revenue Specialist II 1700
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Pos#:
0263
1584
2949
3305
2278
1816
1427
2274
3303
3310
0860
1585
1303

Pos#:
2156
2164
0140
1560
0261
2124
0251
6765
0220
2127
6769
2275

Pos#:
2484
2125
2269
2271
2126
0260
2128
2099
1812
2951
2281

Pos#:
0219
2130
6766
0255
1578
0845
6764
3043
2129
1579
0274
2121
2280

Pos#:
0268
1439
3297
1184
0348
2266
2615
2122
2010
1857
2479

Pos#:
2277
2273
6768
0841
2267
0256
2700
0903
2483
2270
0267
0319
2150
1577

Administrative Secretary 0108 Pos# 3265
--

Administrative Secretary 0108 Pos# 2509
--

Accountant I 1427

Pos#:
0184
0297
2494

Administrative Secretary 0108 Pos# 0275
--

Department of Revenue
 General Tax Administration
 Miami Service Center (2 of 2)
 Current as of July 1, 2017

Audit

	Administrative Assistant II 0712 Pos# 0484	Admin Asst I 0709 Pos#: 0276 2167	Sr. Tax Audit Administrator 1513 Pos# 3109 Southern Region	Sr. Tax Specialist 1705 Pos#: 1904 2158	Sr. Revenue Consultant 1619 Pos#: 0264 0638	Computer Audit Analyst 2125 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 Pos#: 1240 2179	Tax Auditor IV 1510 Pos# 2620	Tax Auditor IV 1510 Pos#: 1235 3106 3158	Tax Auditor IV 1510 Pos#: 0414 1475 3262 2304	Tax Auditor IV 1510 Pos#: 2827 3161 3201 0380 0394	Tax Auditor IV 1510 Pos# 3263	Tax Auditor III 1509 Pos#: 0495 3235
Rev Tax Auditor IV 1519 Pos#: 2009 2386	Tax Auditor III 1509 Pos# 6644	Tax Auditor III 1509 Pos#: 0465 6843 6720	Tax Auditor III 1509 Pos#: 6721 3116	Tax Auditor III 1509 Pos# 6725	Rev Tax Auditor IV 1519 Pos# 2024	Tax Auditor II 1506 Pos# 0839
Tax Auditor III 1509 Pos#: 3245 1994	Tax Auditor II 1506 Pos#: 6832 0391 3247 3304	Tax Auditor I 1503 Pos#: 1045 6833	Tax Auditor II 1506 Pos#: 6845 6835	Tax Auditor II 1506 Pos#: 6725 2855	Tax Auditor II 1506 Pos#: 2160 0186	Tax Auditor I 1503 Pos# 3037
Tax Auditor II 1506 Pos# 0522	Tax Auditor I 1503 Pos#: 0990 2617 6844			Rev Tax Auditor III 1518 Pos# 3261	Tax Auditor I 1503 Pos#: 2614 2619 1183	
Rev Tax Auditor II 1517 Pos# 6724				Tax Auditor I 1503 Pos# 6834		
Tax Auditor I 1503 Pos# 1473						

Department of Revenue
 General Tax Administration
 Naples Service Center
 Current as of July 1, 2017

Collections

Admin Asst I
 0709
 Pos# 0337

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

Accountant I
 1427
 Pos# 1022

Revenue
 Administrator III
 1620
 Pos# 2671

Tax Specialist I
 1703

Pos#:
 1543
 2952

Revenue Specialist III
 1701

Pos#:
 2083
 6770

Revenue Specialist II
 1700

Pos#:
 0185
 0831
 2682
 2950

Audit

Sr. Tax Audit
 Administrator
 1513
 Pos# 3109
 Southern Region

Tax Audit Supv
 1512
 Pos# 3098

Tax Auditor III
 1509

Pos#:
 3102
 6842

Tax Auditor II
 1506

Pos#:
 6727
 3260

Tax Auditor I
 1503

Pos#:
 3075
 1911
 6836

Department of Revenue
 General Tax Administration
 Atlanta Service Center
 Current as of July 1, 2017

Audit

Revenue Specialist III 1701 Pos# 0511	Sr. Tax Audit Administrator 1513 Pos# 0199 Multi State Region	Sr. Revenue Consultant 1619	Pos#: 1663 6848
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Atlanta Service Center

Administrative Secretary 0108 Pos# 3050	Admin Asst I 0709 Pos# 1046	Revenue Service Center Manager II 1632 Pos# 0448 Atlanta, GA	Sr. Tax Specialist 1705 Pos#: 2359 1517	Computer Audit Analyst 2125 Pos#: 1870 2637	Tax Auditor IV 1510 Pos#: 1505 1532
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Tax Audit Supv 1512 Pos# 1200	Tax Audit Supv 1512 Pos# 2350	Tax Audit Supv 1512 Pos# 2628	Tax Audit Supv 1512 Pos# 1199
Tax Auditor V 1511 Pos#: 6852 2864 6851	Tax Auditor IV 1510 Pos# 6817	Tax Auditor IV 1510 Pos#: 2865 1572	Tax Auditor V 1511 Pos#: 2882 1868 1226
Tax Auditor II 1506 Pos# 0621	Tax Auditor III 1509 Pos# 2627	Tax Auditor III 1509 Pos# 2877	Rev Tax Auditor IV 1519 Pos# 1217
Tax Auditor I 1503 Pos#: 3125 2431 1068	Tax Auditor II 1506 Pos#: 6839 2038 1618 2429	Tax Auditor II 1506 Pos#: 6856 2660	Tax Auditor III 1509 Pos# 0736
	Tax Auditor I 1503 Pos#: 2409 1903 2471	Tax Auditor I 1503 Pos#: 2068 2853 1499	Tax Auditor II 1506 Pos# 0633
			Tax Auditor I 1503 Pos#: 3067 0620 2360

Department of Revenue
 General Tax Administration
 Chicago Service Center
 Current as of July 1, 2017

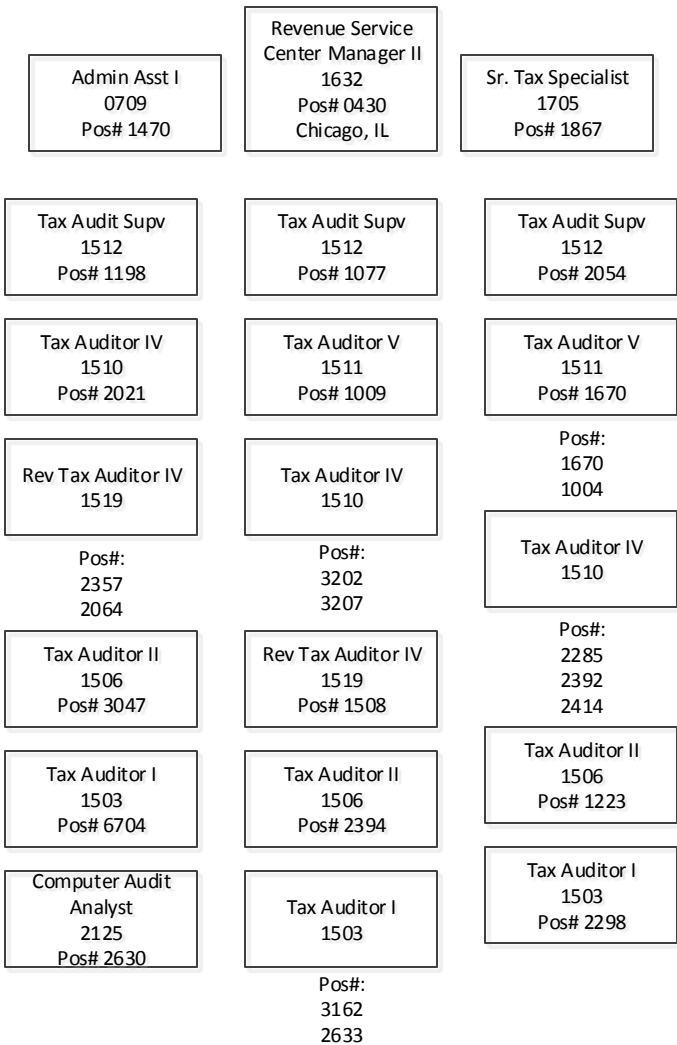
Audit

Located in Pittsburgh

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

Administrative
 Assistant II
 0712
 Pos# 3053

Chicago Service Center



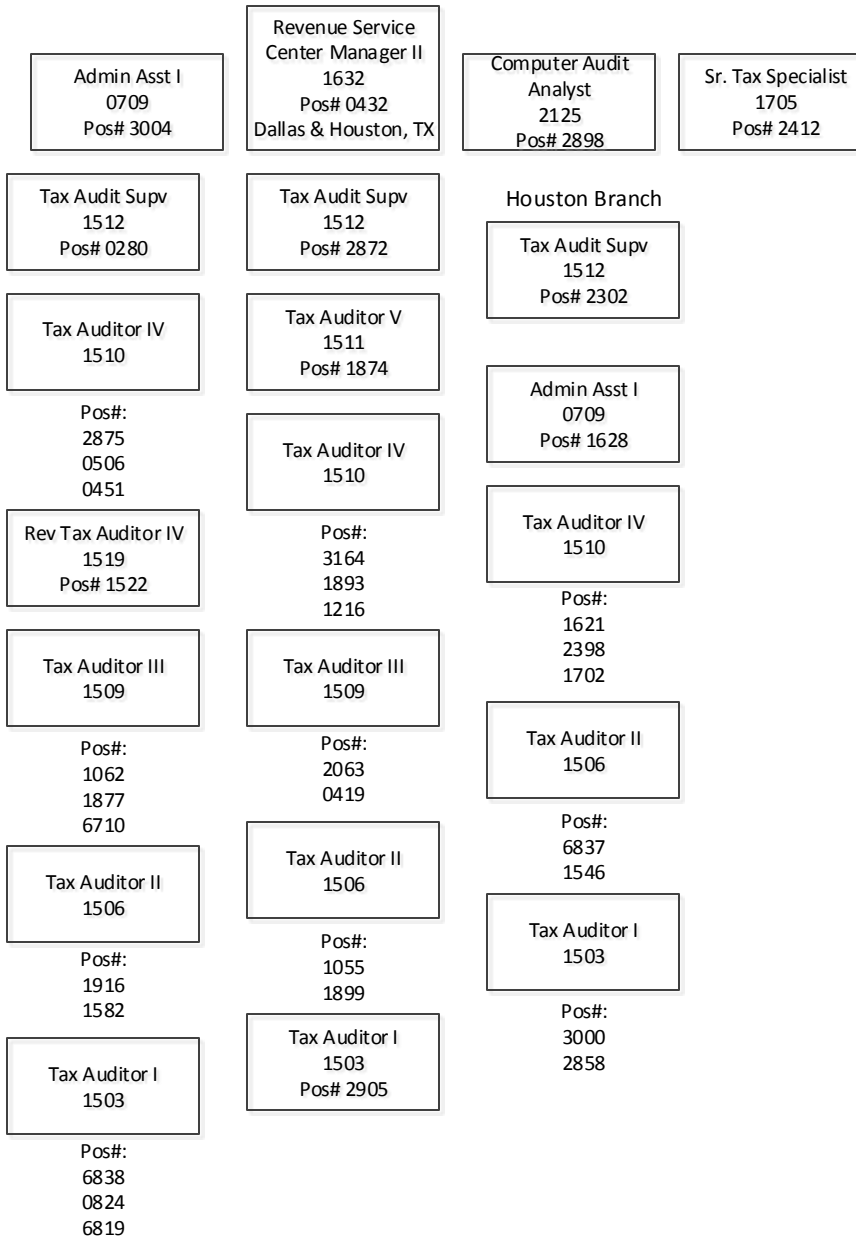
Department of Revenue
 General Tax Administration
 Dallas Service Center
 Current as of July 1, 2017

Audit

Located in Pittsburgh

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

Dallas Service Center



Department of Revenue
 General Tax Administration
 Los Angeles Service Center
 Current as of July 1, 2017

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

Los Angeles Service Center

Administrative
 Secretary
 0108
 Pos# 2066

Admin Asst I
 0709
 Pos# 1044

Revenue Service
 Center Manager II
 1632
 Pos# 1007
 Los Angeles, CA

Computer Audit
 Analyst
 2125
 Pos# 0431

Sr. Tax Specialist
 1705
 Pos# 0653

Tax Audit Supv
 1512
 Pos# 3167

Tax Audit Supv
 1512
 Pos# 2065

Tax Auditor V
 1511
 Pos# 2284

Tax Auditor V
 1511

Tax Auditor IV
 1510

Pos#:
 3204
 2883

Pos#:
 0847
 1501

Tax Auditor IV
 1510

Tax Auditor III
 1509

Pos#:
 1065
 6728
 1239
 3119
 2055

Pos#:
 1873
 0437
 2060

Tax Auditor III
 1509
 Pos# 6688

Tax Auditor I
 1503

Tax Auditor II
 1506
 Pos# 1251

Pos#:
 3046
 2049
 2395
 2295

Tax Auditor I
 1503

Pos#:
 1010
 1328
 0627

Department of Revenue
General Tax Administration
New York Service Center
Current as of July 1, 2017

Audit

Located in Atlanta

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

New York Service Center

Admin Asst I
0709
Pos# 1041

Revenue Service
Center Manager II
1632
Pos# 1209
New York

Computer Audit
Analyst
2125
Pos# 0442

Sr. Tax Specialist
1705

Pos#:
2396
1176

Tax Audit Supv
1512
Pos# 3124

Tax Audit Supv
1512
Pos# 1708

Tax Auditor IV
1510
Pos# 2287

Tax Auditor IV
1510

Tax Auditor IV
1510

Tax Auditor II
1506
Pos# 2861

Pos#:
2866
1900

Pos#:
3163
3205

Tax Auditor I
1503

Rev Tax Auditor III
1518
Pos# 1519

Tax Auditor III
1509

Pos#:
2039
2050

Tax Auditor I
1503

Pos#:
1701
0266

Pos#:
1699
3206

Department of Revenue
 General Tax Administration
 Pittsburgh Service Center
 Current as of July 1, 2017

Audit

Located in Pittsburgh

Sr Rev Consultant
 1619
 Pos# 3032

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

Pittsburgh Service Center

Administrative
 Secretary
 0108
 Pos# 2860

Admin Asst I
 0709
 Pos# 1042

Revenue Service
 Center Manager II
 1632
 Pos# 0446
 Pittsburgh, PA

Computer Audit
 Analyst
 2125
 Pos# 6853

Sr. Tax Specialist
 1705
 Pos# 2629

Tax Audit Supv
 1512
 Pos# 1057

Tax Audit Supv
 1512
 Pos# 2363

Tax Auditor V
 1511
 Pos# 0464

Tax Auditor IV
 1510

Tax Auditor IV
 1510

Pos#
 3088
 1254

Pos#:
 2296
 2634
 1073

Rev Tax Auditor IV
 1519
 Pos# 1222

Rev Tax Auditor IV
 1519
 Pos# 3048

Tax Auditor III
 1509
 Pos# 2879

Tax Auditor III
 1509
 Pos# 0441

Tax Auditor II
 1506

Tax Auditor II
 1506

Pos#:
 2155
 2870
 1211
 6788

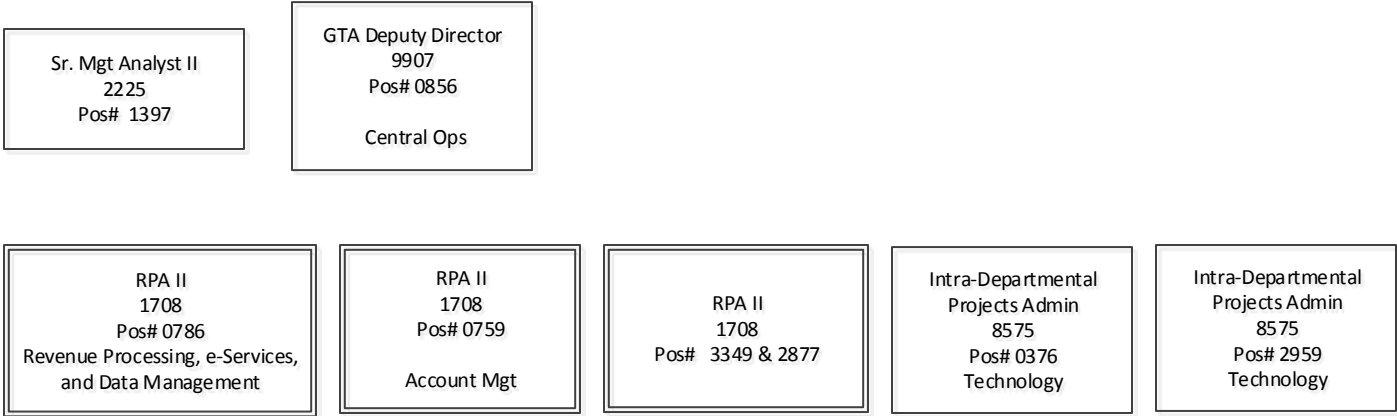
Pos#:
 1253
 1225
 3203

Tax Auditor I
 1503

Tax Auditor I
 1503
 Pos# 2362

Pos#:
 2408
 3118
 2046
 0628
 1468

Department of Revenue
General Tax Administration
Central Operations (CO)
Current as of July 1, 2017



Department of Revenue
 General Tax Administration
 CO - Taxpayer Services (1 of 2)
 Current as of July 1, 2017

ADMIN ASST II 0712 Pos# 0104	PROCESS MANAGER 3506 Pos# 0709	TAX LAW SPECIALIST 1704 Pos# 0115	RPA I 1707 Pos# 1160
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Sr. Tax Specialist 1705 Pos# 1555	Tax Spec Administrator 1706 Pos# 0178	Staff Assistant 0120 Pos# 2723	Staff Assistant 0120 Pos# 3291	Tax Spec Administrator 1706 Pos# 1074	Sr. Tax Specialist 1705 Pos# 2915
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Revenue Mgr 1702 Pos# 2707	Revenue Mgr 1702 Pos# 0618	Revenue Mgr 1702 Pos# 6664	Revenue Admin III 1620 Pos# 0617	Revenue Admin III 1620 Pos# 0920	Revenue Mgr 1702 Pos# 1691	Revenue Mgr 1702 Pos# 1772	Revenue Mgr 1702 Pos# 2722	Revenue Admin III 1620 Pos# 2553	Revenue Mgr 1702 Pos# 1459
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Revenue Spec III 1701 Pos# 6662	Revenue Spec III 1701 Pos# 2930	Revenue Spec III 1701 Pos# 2938	Tax Spec II 1704	Tax Spec II 1704	Revenue Spec III 1701 Pos# 2733	Revenue Spec III 1701 Pos# 1742	Revenue Spec III 1701 Pos# 0652	Tax Spec II 1704	SWPSO 0093 Pos# 0105
---------------------------------------	---------------------------------------	---------------------------------------	---------------------	---------------------	---------------------------------------	---------------------------------------	---------------------------------------	---------------------	----------------------------

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	Pos#: 1829 0200 0436	Sr. Clerk 0004
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Pos#: 1741 3280 2917 0372 3267 2456 2730 1789 2925 3273 6685	Pos#: 1693 2919 1305 1736 2728 2183 2918 6646 6647 2940 1694	Pos#: 0950 1696 1746 1929 2454 3270 6606 6652 6657 6660 6682 6656 2446	Pos#: 1703 2560 6686 1679 2557 1846 0767 6687 6536 3323 2570 1036 0698 2567 2555 6578	Pos#: 1703 2120 6633 6691 2718 2569 6692 2566 6690 2328 2561 2794 2562 2556 3358	Pos#: 0339 1620 1688 1791 2184 2453 2724 2929 3283 2926 3279 1325 1698	Pos#: 2712 2729 3033 6649 6650 6653 6658 6676 1697 6659 0662	Pos#: 0769 0037 0284 0776 1309 1310 1771 1785 1790 2713 2804 3287	Pos#: 1703 1830 0779 0705 0741 2797 2457 1770 1726 6645 0708
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Department of Revenue
General Tax Administration
CO - Taxpayer Services (2 of 2)
Current as of July 1, 2017

Operations & Management
Consultant Mgr
2238
Pos# 1740

Operations Analyst II
2212

Pos#:
2719
0271
3272
2935
3368
1311

GOC I
2234

Pos#:
2595
0123

GOC II
2236
Pos# 3011

Gov Analyst I
2224

Pos#:
2550
2565
0367

Operations Review
Specialist
2239
Pos# 1052

Tax Specialist II
1704
Pos# 2563

Department of Revenue
General Tax Administration
CO - Revenue Processing (RP)
Current as of July 1, 2017

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 III
2238
Pos# 0793

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, 2017

Senior Revenue Administrator
 1619
 Pos# 0091

Administrative
 Assistant I
 0709
 Pos# 0808

Secretary Specialist
 0105
 Pos# 0026

GOC I
 2234
 Pos# 2611

Revenue Manager
 1702
 Pos# 6577

Revenue Manager
 1702
 Pos# 6622

Revenue Administrator I
 1616
 Pos# 1776

Revenue Administrator I
 1616
 Pos# 0067

Revenue Specialist I
 1699

Sr. Clerk
 0004

Revenue Manager
 1702
 Pos# 2792

Operations
 Analyst I
 2209

Revenue Manager
 1702
 Pos# 6575

Accountant I
 1427
 Pos# 3286

Revenue Specialist II
 1700
 Pos# 0080

Revenue Manager
 1702
 Pos# 0806

Pos#
 0073
 1213

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

Sr. Clerk
 0004

Revenue Specialist II
 1700

Pos#
 3286
 2608

Revenue Specialist II
 1700

Revenue Specialist II
 1700

Revenue Specialist I
 1699
 Pos# 1371

Sr. Clerk
 0004

Pos#
 0810
 0825
 0042
 6555
 2802
 6538
 0673
 3170
 1938

Pos#
 0085
 1037
 1394
 1395
 1611
 1777
 6667

Revenue Specialist I
 1699

Pos#
 6520
 0065
 6524
 1888
 2876
 6571

Revenue Specialist I
 1699

Pos#
 2537
 6570
 6632
 6634
 6636
 6638

Revenue Specialist I
 1699

Sr. Clerk
 0004

Pos#
 0077
 0088
 0090
 1342
 1388
 1937
 2803
 3367

Clerk Specialist
 0003

Pos#
 0040
 0809
 0811
 1322
 3177
 2786
 2788
 6514
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Clerk Specialist
 0003

Pos#:
 1366
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 0974
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 0675

Pos#
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Pos#
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 2807
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Pos#
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 1141
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 6565
 6621
 6626
 6628
 6631

Pos#
 1365
 3171

Clerk Specialist
 0003

Pos#
 1147
 0807

Department of Revenue
 General Tax Administration
 CO – RP – Data Management & Info Processing
 Current as of July 1, 2017

Operations & Management
 Consultant Mgr
 2238
 Pos# 1381
 Data Mgt

Operations Analyst II
 2212
 Pos# 2636

Revenue
 Administrator I
 1616
 Pos# 0733

Revenue
 Administrator I
 1616
 Pos# 0082

Revenue
 Administrator I
 1616
 Pos# 6547

Revenue Administrator III
 1620
 Pos# 0100
 Info Processing

Tax Specialist II
 1704
 Pos# 0665

Operations Analyst I
 2209
 Pos# 6545

Operations Analyst I
 2209
 Pos# 0240

Operations Analyst I
 2209
 Pos# 3168

GOC II
 2236
 Pos# 0667

Operations Analyst II
 2212

GOC I
 2234

Revenue Spec II
 1700

Revenue Spec II
 1700

Revenue Spec II
 1700

Pos#:
 0678
 6535
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Pos#:
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 0194
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Pos#:
 0063
 0570
 6600

Pos#:
 1385
 0775
 6589

Pos#:
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 6544
 0064

Revenue Spec I
 1699

Revenue Spec I
 1699

Revenue Spec I
 1699

Pos#:
 1118
 1282
 1288
 1352
 1372
 1374
 0170
 1351
 2801
 6534
 6563
 6619
 1367
 1287
 0131

Pos#:
 0231
 0901
 1054
 1117
 1380
 0370
 6518
 3374
 6516
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 6543

Pos#:
 0086
 0364
 0757
 1278
 2175
 1339
 1350
 1280
 0648
 1349
 6521
 2789
 2799
 3072
 6531

EDP Technicians
 2011

EDP Technicians
 2011

Pos#:
 1364
 1465

Pos#:
 0313
 1369

Department of Revenue
 General Tax Administration
 CO – Return Reconciliation
 Current as of July 1, 2017

Operations Analyst II 2212 Pos# 0351	Administrative Assistant II 0712 Pos# 1138	RPA II 1708 Pos# 0788 Return Reconciliation	Tax Specialist II 1704 Pos# 2290	GOC II 2236	Pos#: 2750 1494
--	--	--	--	----------------	-----------------------

Revenue Administrator II 1618 Pos# 0853	Revenue Administrator II 1618 Pos# 1725	Revenue Administrator II 1618 Pos# 6663	Revenue Administrator II 1618 Pos# 0869
Operations Analyst II 2212 Pos# 1358	Operations Analyst II 2212 <u>Pos#:</u> 1972 6506	Operations Analyst II 2212 Pos# 1236	Operations Analyst II 2212 Pos# 2327
Revenue Spec III 1701 <u>Pos#:</u> 2084 2108 3138	Operations Analyst I 2209 Pos# 0657	Revenue Spec III 1701 <u>Pos#:</u> 0038 0112 0512 0614 0649 0818 0977 0997 1323 1458 1723 3092 3266 3370 6674	Revenue Spec III 1701 <u>Pos#:</u> 2731 1966
Revenue Spec II 1700 <u>Pos#:</u> 0760 0821 0827 1053 1279 1324 1404 1406 1443 1692 1720 2108 2795 2927 6567 6635	Revenue Spec III 1701 <u>Pos#:</u> 1320 6525	Revenue Spec II 1700 <u>Pos#:</u> 0151 0411 0413 0702 0761 0820 1292 1293 1329 1356 1357 1452 1460 1724 3178 6677 6678	Revenue Spec II 1700 <u>Pos#:</u> 0068 0132 0136 0277 2533 (.5 FTE) 2783 3281 6665 6666 6671 6672 6673 6675 6679 6680
		Revenue Spec II 1700 Pos# 1748	
		Sr Clerk 0004 Pos# 0704	

Department of Revenue
 General Tax Administration
 CO – Account Management
 Current as of July 1, 2017

Gov Analyst I
 2224
 Pos# 6598

Administrative Assistant II
 0712
 Pos# 1466

RPA II
 1708
 Pos# 0759
 Account Mgt

Operations Review Specialist
 2239
 Pos# 2873

Revenue Administrator II
 1618
 Pos# 3284

Revenue Administrator I
 1616
 Pos# 6608

Revenue Administrator I
 1616
 Pos# 6756

Revenue Administrator II
 1618
 Pos# 0141

Revenue Administrator I
 1616
 Pos# 6607

Revenue Administrator I
 1616
 Pos# 0669

Operations Analyst II
 2212
 Pos# 2539

Operations Analyst II
 2212
 Pos# 6541

Tax Spec II
 1704

Operations Analyst II
 2212
 Pos# 6581

Operations Analyst II
 2212
 Pos# 1934

Records Tech
 0045
 Pos# 6533

Revenue Spec III
 1701

Revenue Spec III
 1701

Pos#:
 1642
 1818
 6630
 6640

Revenue Spec III
 1701

Revenue Spec III
 1701
 Pos# 1607

Sr. Clerk
 0004

Pos#:
 0106
 0936
 1768
 3074
 0773
 6605

Pos#:
 0098
 0659
 1120
 1361
 3288
 6568
 6604
 6627
 6651

Tax Specialist I
 1703
 Pos# 6610

Pos#:
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 1775
 2534
 2536
 2538
 3012

Revenue Specialist II
 1700

Pos#:
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 0278
 1716
 2178
 3172

Revenue Specialist II
 1700

Operations Analyst II
 2212

Revenue Specialist II
 1700

Pos#:
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 1444
 2714
 6590
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Clerk Specialist
 0003
 Pos# 0079

Pos#:
 0304
 2717
 6542
 6561
 6585
 6586
 6591
 6595
 6629
 6683
 6550

Pos#:
 6603
 0663

Gov Analyst I
 2224

Pos#:
 0971
 0126
 6566
 6569
 6587
 6593
 6599
 6562
 6601

Revenue Specialist I
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 Pos# 0121

Fiscal Assistant II
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Pos#:
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 3322

Operations Analyst II
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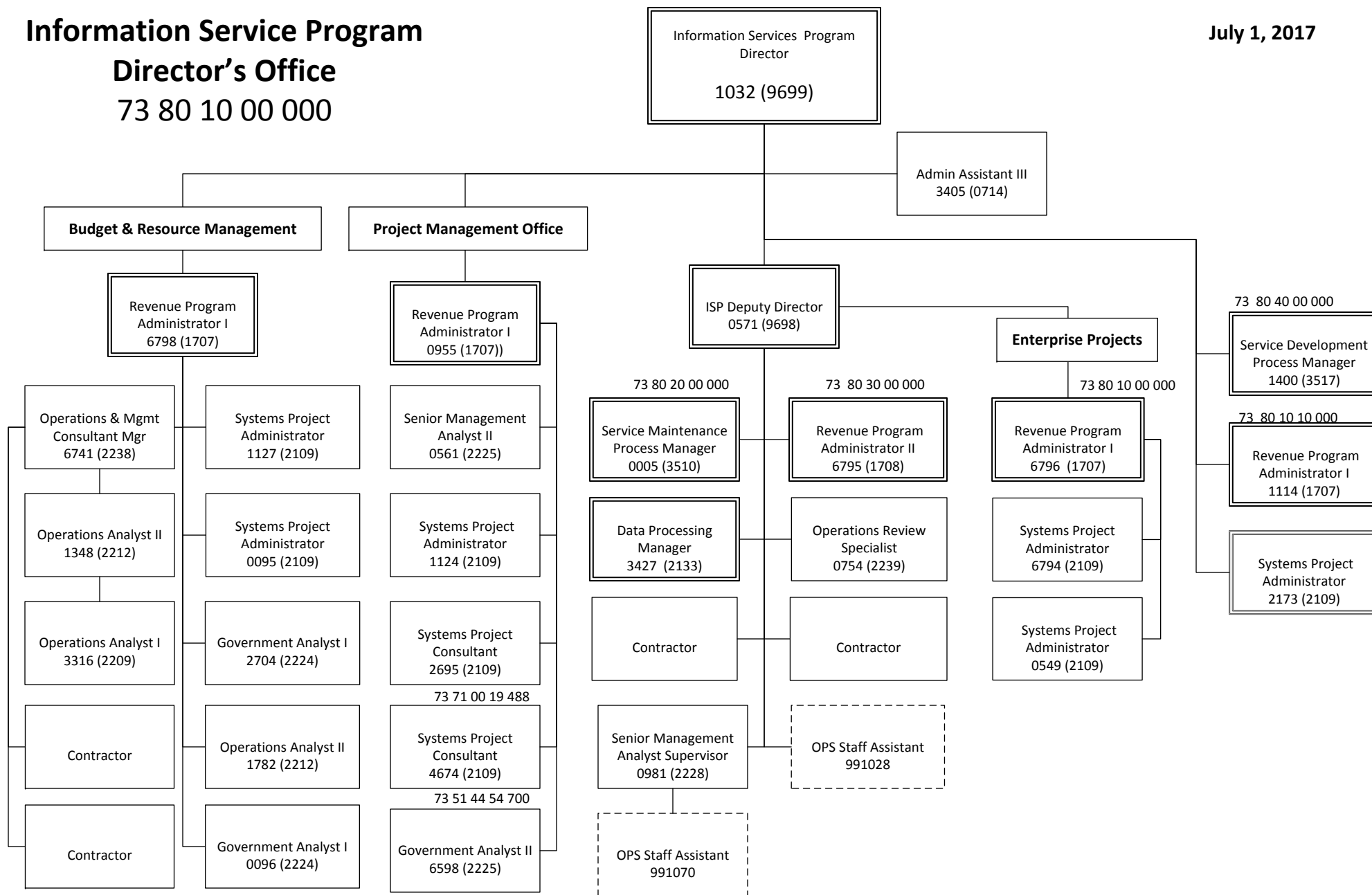
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 2535
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Information Service Program

Director's Office

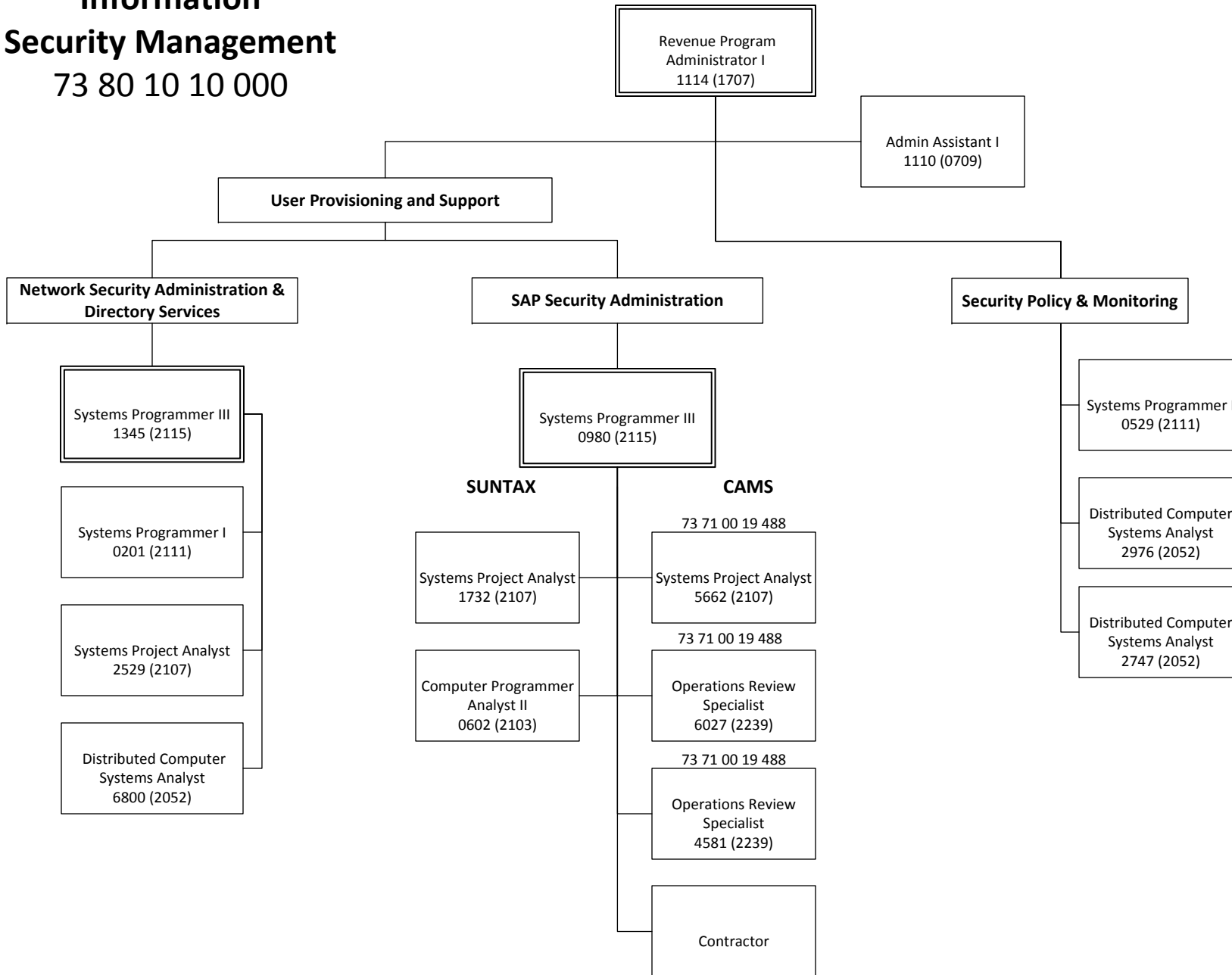
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July 1, 2017



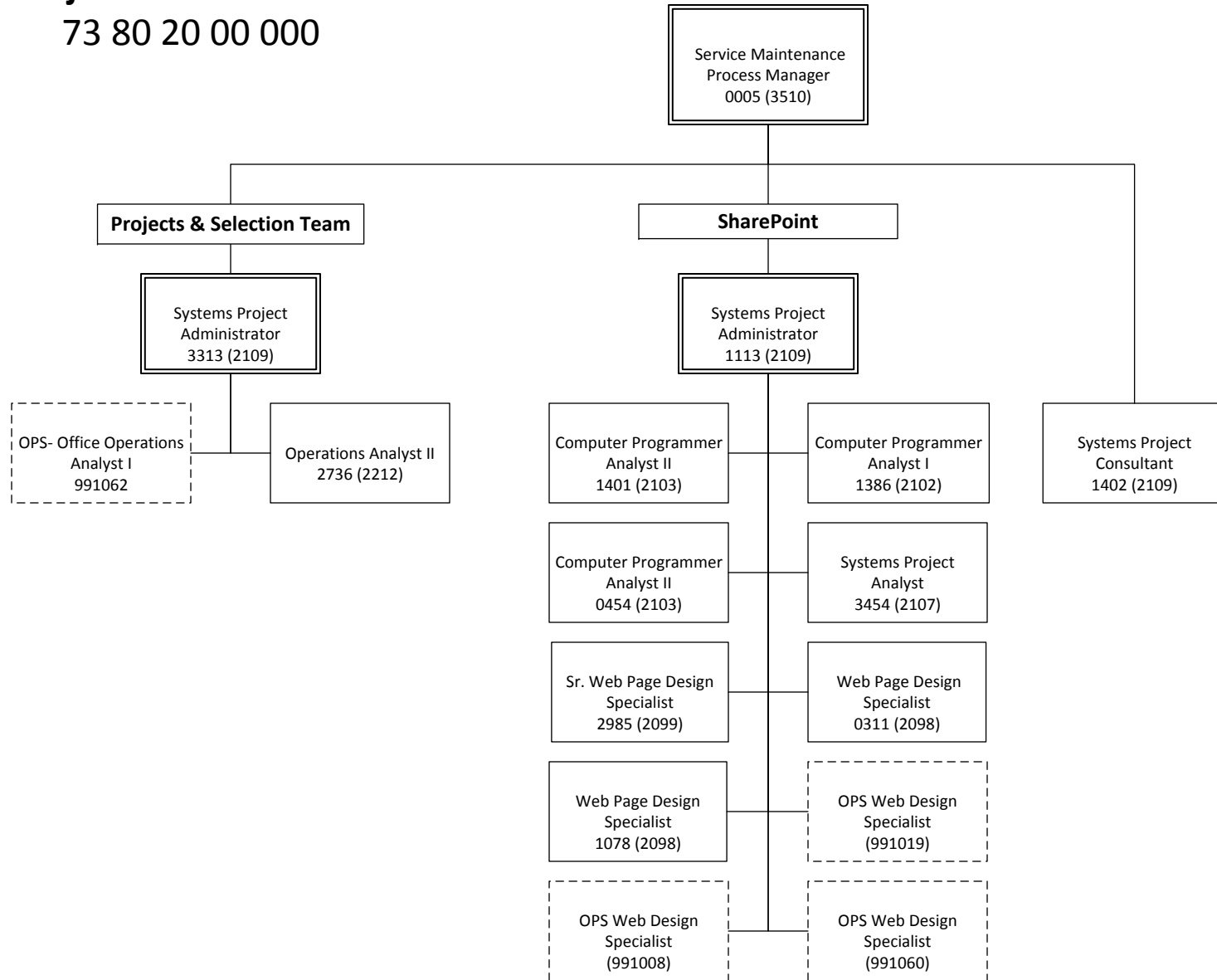
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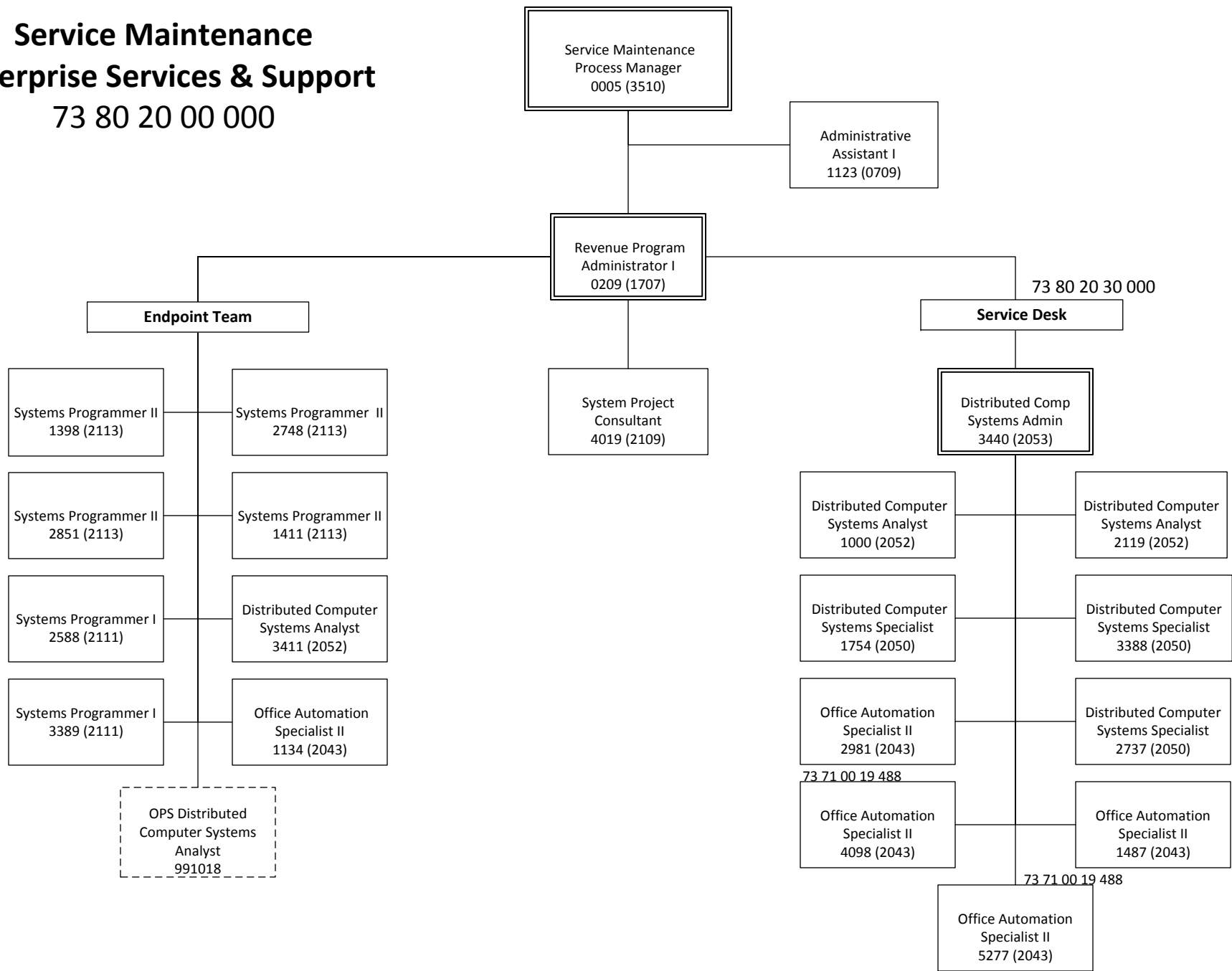


Service Maintenance Projects & SharePoint

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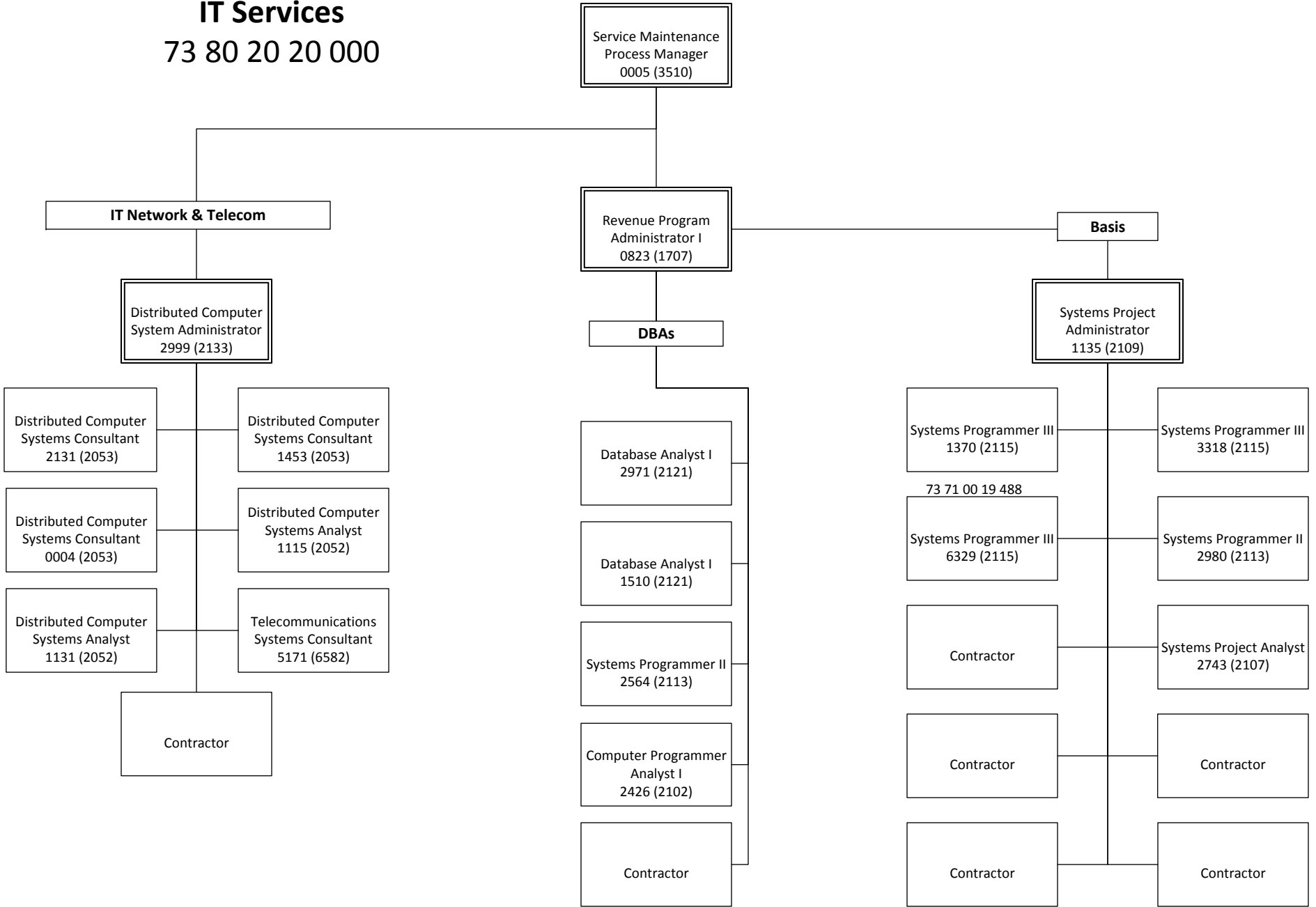


Service Maintenance Enterprise Services & Support 73 80 20 00 000

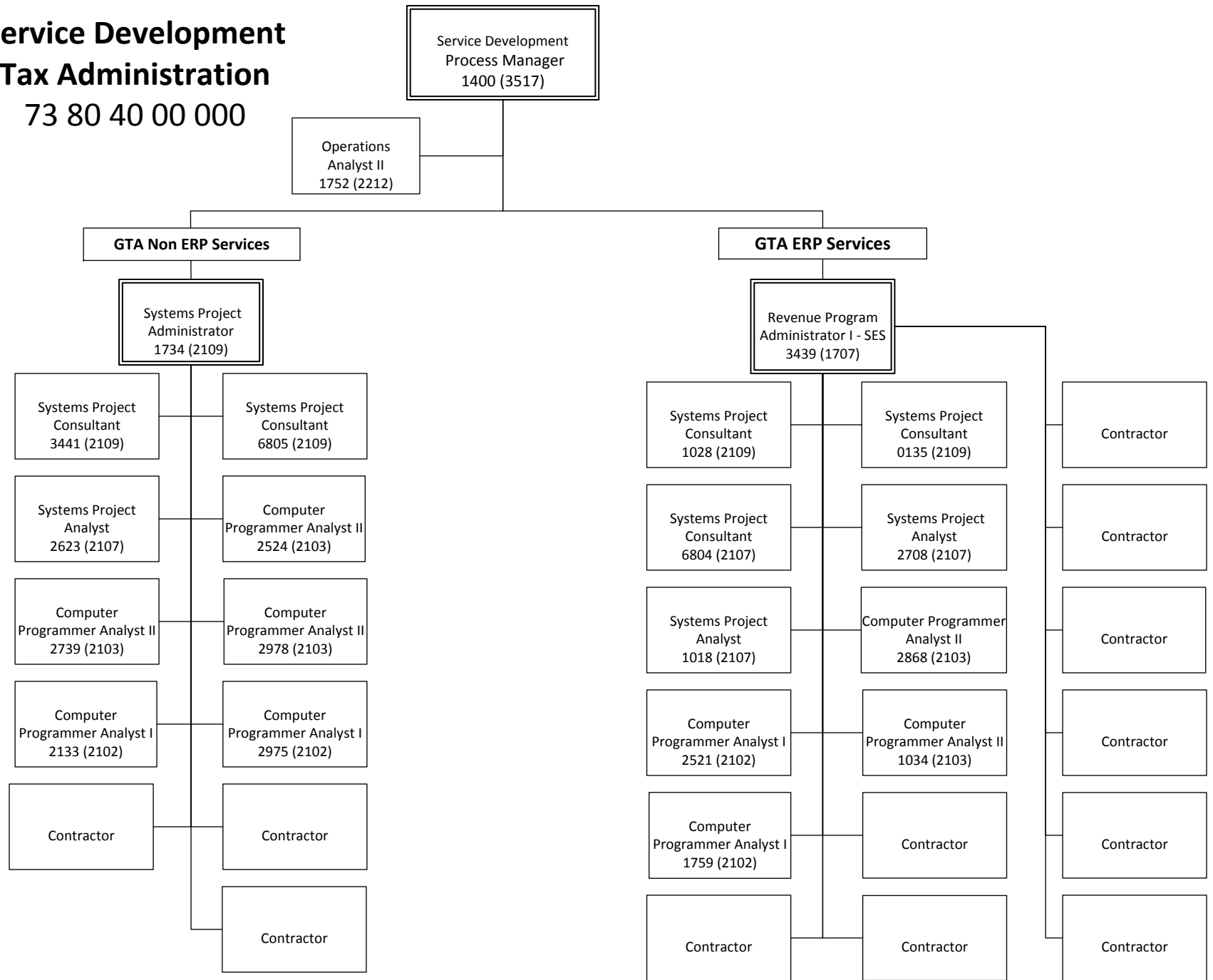


Service Maintenance IT Services

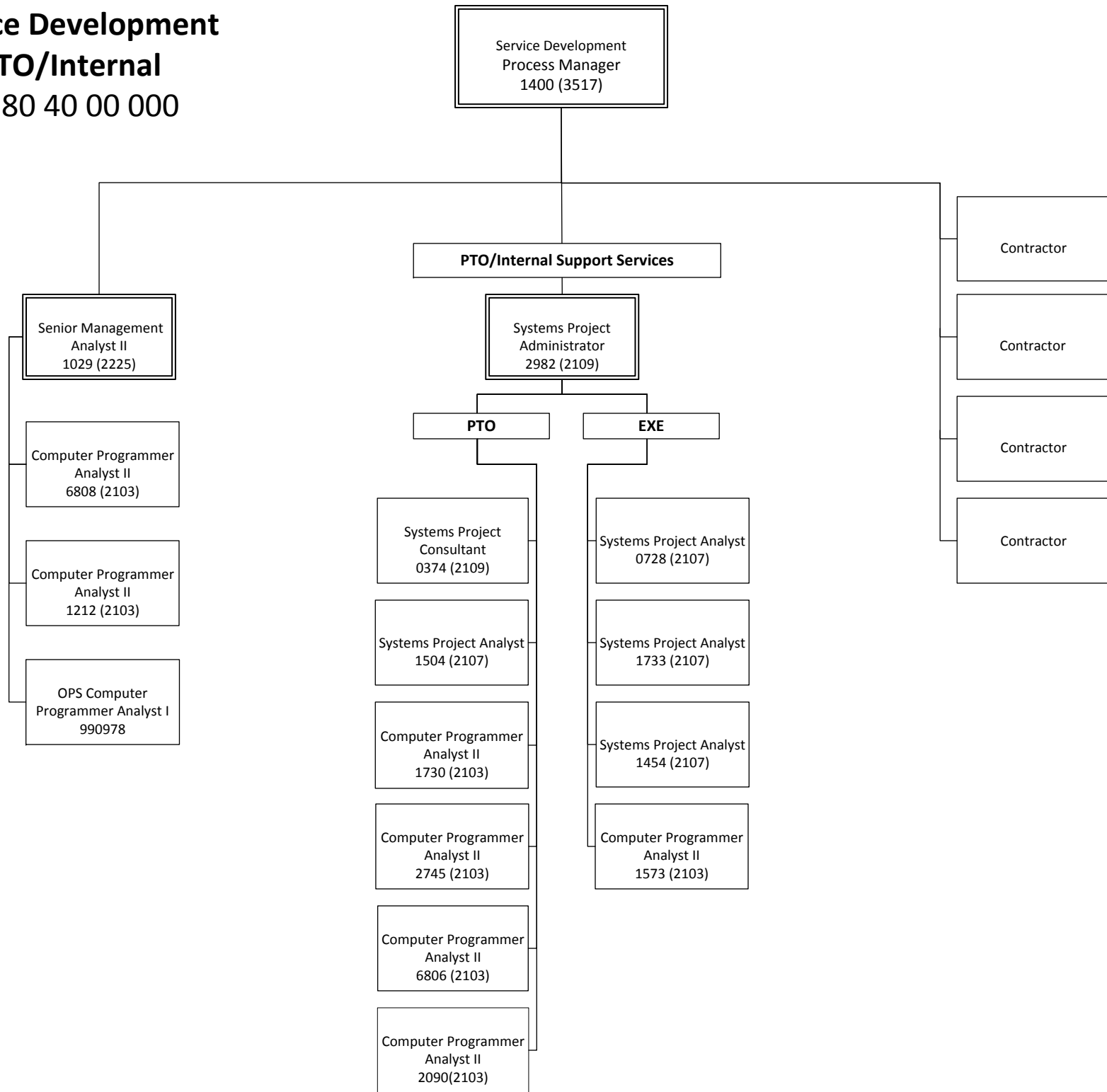
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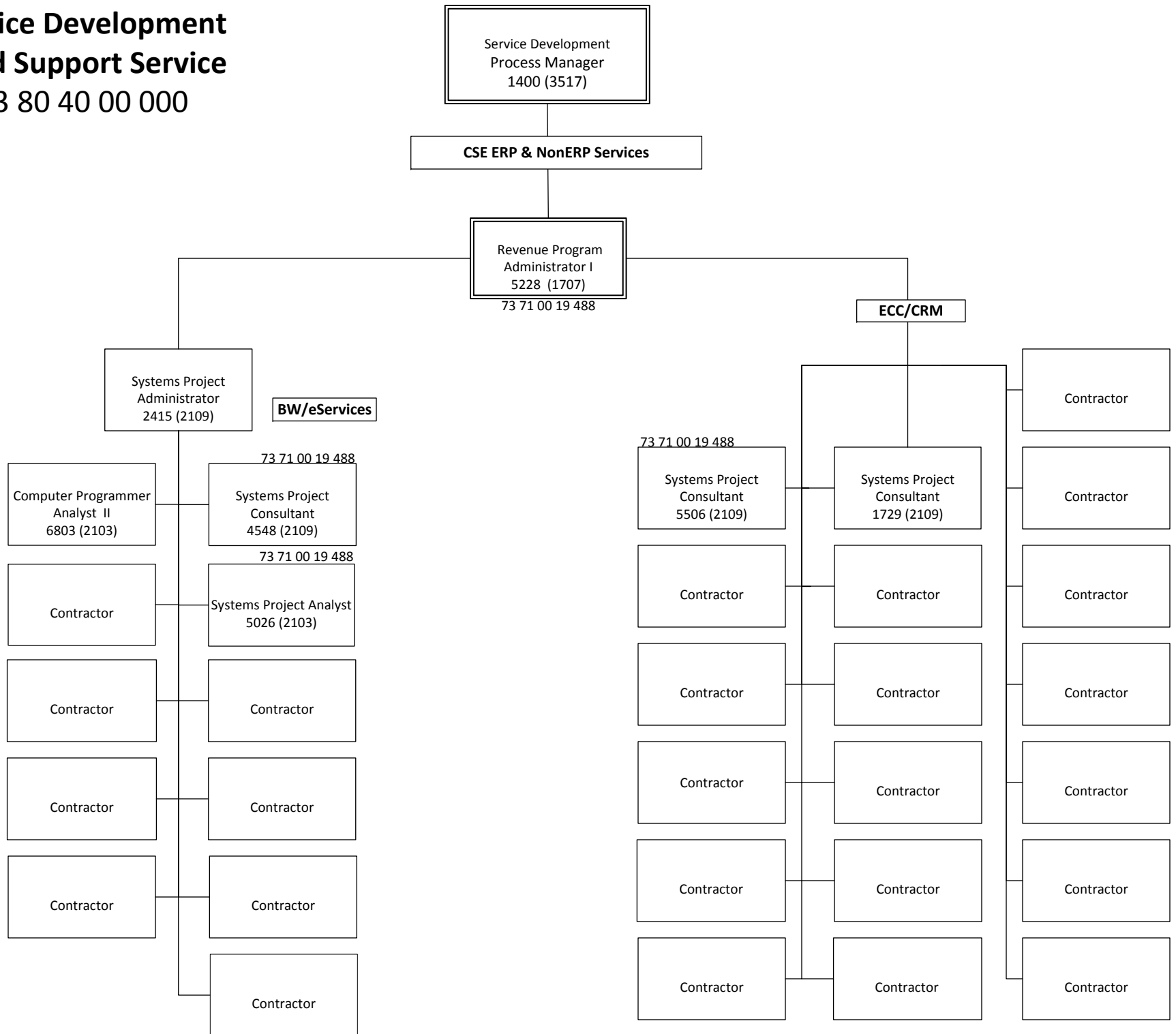
Service Development Tax Administration 73 80 40 00 000



Service Development PTO/Internal 73 80 40 00 000



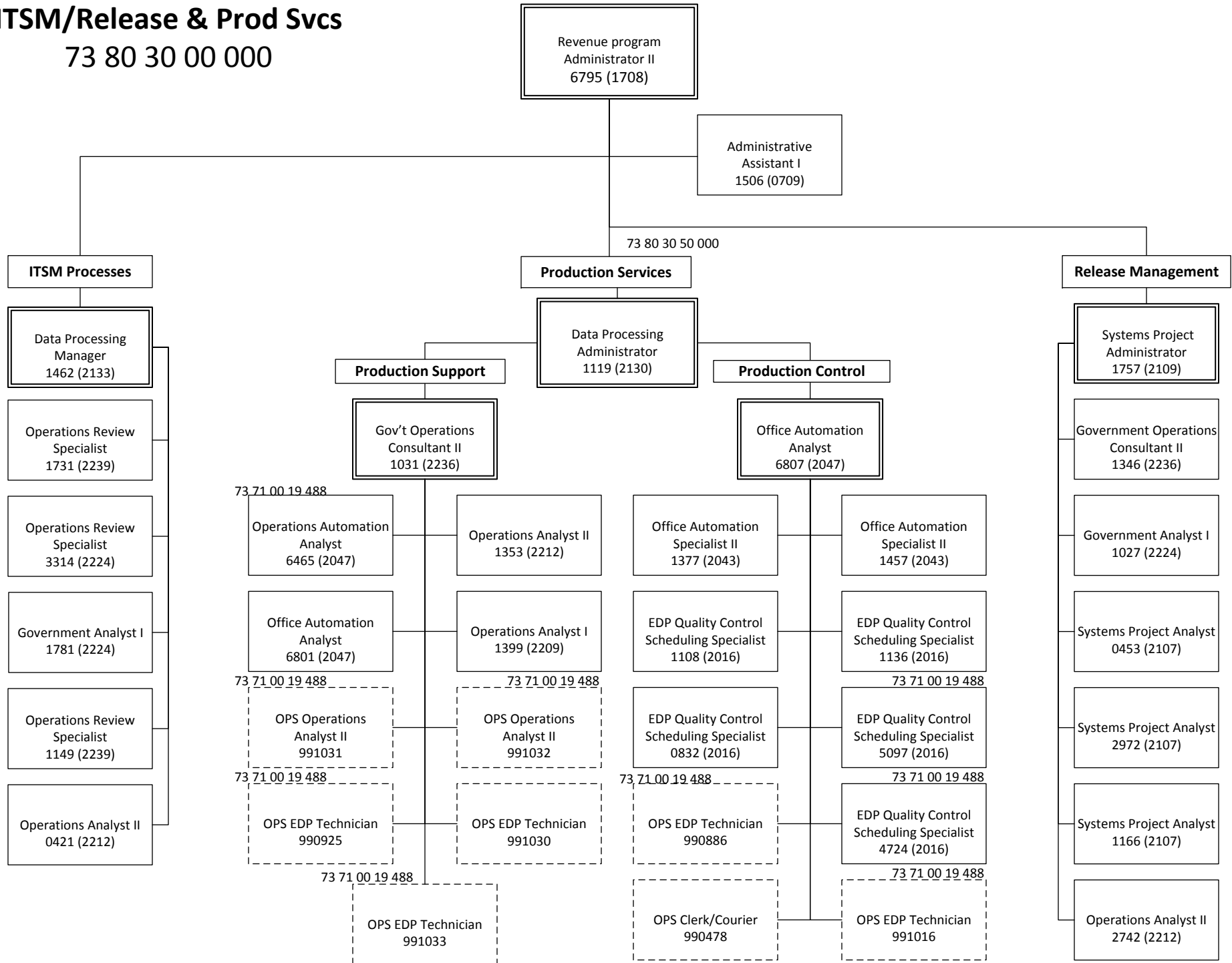
Service Development Child Support Service 73 80 40 00 000



Service Operations

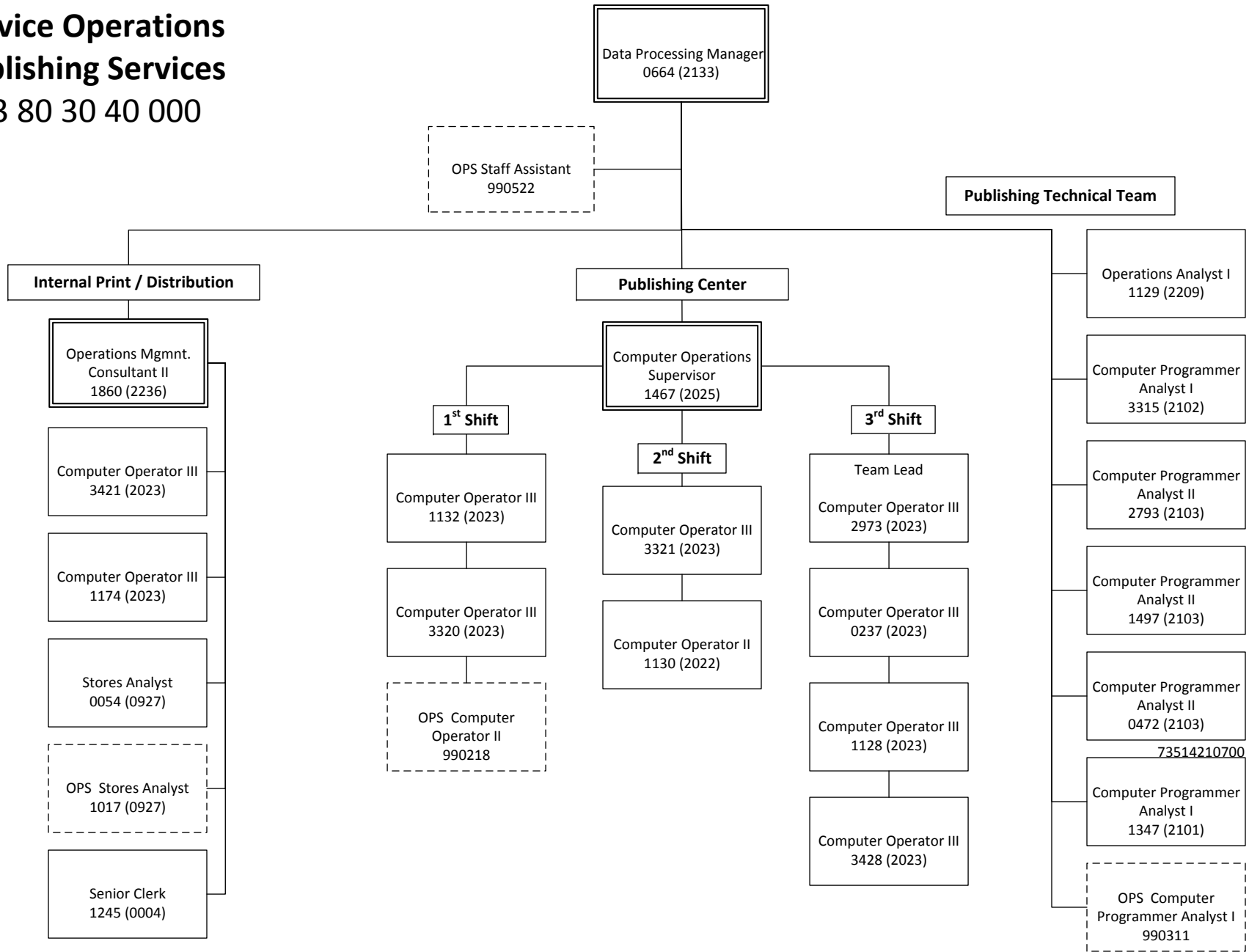
ITSM/Release & Prod Svcs

73 80 30 00 000



Service Operations Publishing Services

73 80 30 40 000



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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 73	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	569,907,147	
TOTAL BUDGET FOR AGENCY (SECTION III):	569,907,166	
	-----	-----
DIFFERENCE:	19-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

LEGISLATIVE BUDGET REQUEST

2018-2019

**BUDGET ENTITY LEVEL EXHIBITS
AND SCHEDULES**

STATE OF FLORIDA DEPARTMENT OF REVENUE



SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

For Fiscal Year 2018-19



September 2017

FLORIDA DEPARTMENT OF REVENUE

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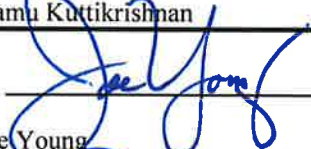

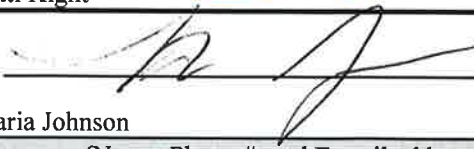
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I. Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Florida Department of Revenue	Schedule IV-B Submission Date: September 15, 2017
Project Name: <i>Florida Department of Revenue Image Management System Modernization</i>	Is this project included in the Agency's LRPP? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
FY 2018-19 LBR Issue Code: 36203C0	FY 2018-19 LBR Issue Title: REPLACEMENT OF THE IMAGE MANAGEMENT SYSTEM
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Joe Young, 850-717-7018, Joseph.Young@floridarevenue.com	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule IV-B in support of our legislative budget request. I have reviewed the estimated costs and benefits documented in the Schedule IV-B and believe the proposed solution can be delivered within the estimated time for the estimated costs to achieve the described benefits. I agree with the information in the attached Schedule IV-B.	
Agency Head: 	Date: 9/15/17
Printed Name: Leon Biegalski	
Agency Chief Information Officer (or equivalent): 	Date: 09/14/2017
Printed Name: Damu Kuttikrishnan	
Budget Officer: 	Date: 9/14/17
Printed Name: Joe Young	
Planning Officer: 	Date: 9/15/17
Printed Name: Patti Kight	
Project Sponsor: 	Date: 9/14/17
Printed Name: Maria Johnson	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Maria Johnson, 850-617-8441, Maria.Johnson@floridarevenue.com
Cost Benefit Analysis:	Joe Young, 850-717-7018, Joseph.Young@floridarevenue.com
Risk Analysis:	Chris Ajhar, 850-171-6031, Chris.Ajhar@floridarevenue.com
Technology Planning:	Chris Ajhar, 850-171-6031, Chris.Ajhar@floridarevenue.com

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

A. Background and Strategic Needs Assessment

The Department of Revenue (Department) performs the revenue collection and management responsibilities defined in Section 20.21, Florida Statutes. The Department carries out these responsibilities through three operational programs: General Tax Administration (GTA), Property Tax Oversight (PTO) and Child Support Program (CSP).

The Department’s vision statement is “An agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration, and achieves the highest levels of voluntary compliance.”

The Department’s mission is:

- To be accessible, responsive and professional;
- To provide fair and effective tax and child support administration;
- To pursue innovation and improvement while reducing costs;
- To make sure that confidential tax and child support information are protected; and
- To improve voluntary compliance with tax and child support laws.

Two of the many ways the execution of the Department’s Vision and Mission brings value to Floridians is through: 1) GTA’s accurate and efficient collection and distribution of revenues that help fund the critical needs of state and local governments; and 2) CSP’s work with families and other state and federal partners to help children receive the support they need and deserve.

The General Tax Administration program collected taxes and fees totaling approximately \$40 billion and processed approximately \$5.1 billion in receipts for other state agencies as of FY 2015-16¹. GTA also distributes billions of dollars in discretionary sales surtax collections each year to 455 local jurisdictions, including counties, cities, and school districts. The Department performs remittance and document processing for many taxpayers online; however, in FY 2015-16 approximately 25 percent of tax returns were mailed to the Department, along with 1.8 million paper checks representing \$1.29 billion, or three percent of the revenue collected and distributed by the Department. These tangible documents are processed by the current Image Management System (IMS).

The graph below represents the amount of paper processing performed by the Department in FY 2014-15 and FY 2015-16.

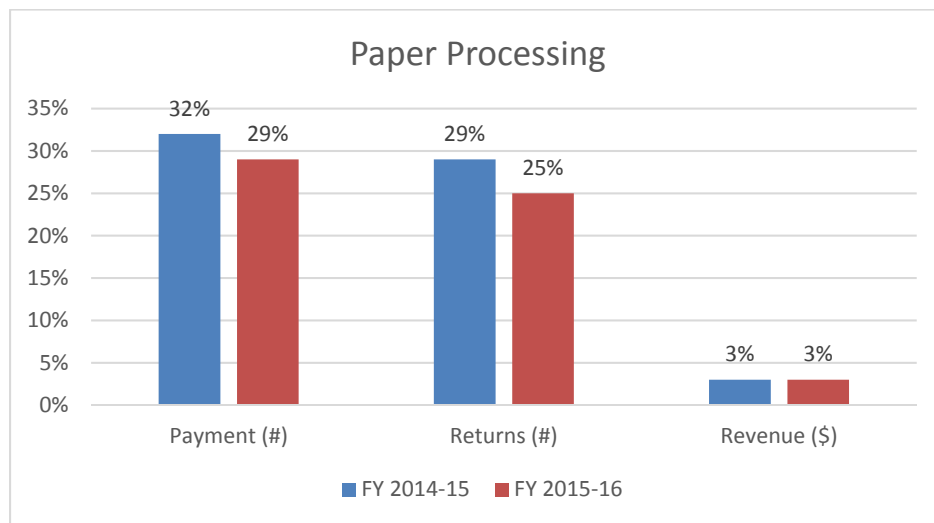


Exhibit II-1: Percent of Paper Payments, Returns, and Revenue Processed

¹ Florida Department of Revenue’s *Long-Range Program Plan FY 2017-18 through 2021-22*

The Child Support Program works on behalf of more than a million children to collect and distribute approximately \$1.6 billion each year in child support payments to the parent or caregiver of the child. The Department also helps to locate parents, establish paternity for over 90,000 children a year and establish, modify, and enforce child support orders. Many of these documents are mailed in, imaged and have initial processing done using IMS.

The Image Management System (IMS) was purchased more than 20 years ago, as a joint effort between the Department of Revenue and a vendor. Shortly thereafter, the original vendor left the market and turned over the core system solution with source code to the Department to maintain and modify. For the next decade, the system was a model of efficiency and technological advancements, processing massive amounts of paper checks and documents that were mailed in by taxpayers.

Over time, the system was customized by internal staff and contracted programmers to support the manual processing of additional taxes, forms and document filings being mailed in to the Department. The system evolved to comprise about 100 customized applications. As technology and legislative changes drove tax filings and payments to move to online methods, focus shifted from performing IMS updates and upgrades to focusing on the implementation and enhancement of the online processing of taxes. While some of the newer custom applications that comprised IMS leveraged modern programming technologies, the original core system was still using dated and difficult to maintain coding languages. The system was also tied directly to specific hardware technologies (such as the HP Itanium server) that required a specialized skill set to maintain.

Over the last few years, technology security threats have advanced at a faster pace than could be addressed with the legacy coding structure of IMS. The system has experienced increasing system outages and processing issues because of its age and complexity. Diagnosing and resolving issues quickly has become increasingly difficult because of the overall system complexity. The legacy coding structure makes it difficult to retain experienced programming and system support staff that can make the necessary changes for the system to perform reliably and efficiently.

With this information, the Department started a process over the last few years to understand its options. Last year, the Department engaged in a study to identify the IMS related risks, treatments and costs required to maintain system availability and operability for the next three to five years under the current system. Due to the complexity, customization, interconnected components up and downstream, security requirements, and lack of in-depth knowledge related to the core system, the cost to treat the identified risks was estimated to be \$5.4 million. These treatments would be done to keep the current IMS running for the next three to five years, improve some of the system's security features and upgrade some outdated and unsupported technologies. However, these treatments would not reduce the complexity and cost of maintaining about 100 customized applications or the additional manual processes that were developed to make sure document data and deposits are captured accurately.

These findings prompted the Department to research more practical build or buy options for the replacement and redesign of IMS. The purpose of this document is to present the information that resulted from the build or buy feasibility assessment. Outlined in this document are high-level analyses of current business processes and proposed business process requirements, solution alternatives and rationale for a possible solution.

The market research utilized information from other States that perform similar functions and vendors that provide comparable solutions. From this analysis, the Department has determined a new system could be implemented within three years with the investment of approximately \$9 million; recouping the initial investment in the first year after implementation with tangible realized benefits of more than \$13 million after five years. These tangible benefits would be realized through processing efficiencies, increased system availability, and faster depositing of revenues. Additionally, IMS replacement will create tremendous intangible benefits through risk avoidance from increased security functions and features, reliability, supportability, sustainability and ability to adapt to future changes and needs more efficiently.

The implementation of this new modernized Image Management System will continue the value that the Department brings to Floridians by enhancing its ability to process revenues and documentation accurately and efficiently. This system is vital to providing the services to children, families, taxpayers, and maximizing the funds that are available for the critical needs of state and local governments.

1. Business Need

The Department has used IMS to support internal partners: GTA for remittance processing and data capture of paper submissions, CSP for imaging documentation, and PTO for a small amount of remittance processing. IMS also supports other state agencies and external partners. The system is managed and maintained by the Department's Information Services Program (ISP) and General Tax Administration, Business Technology Office (BTO). Because the Department receives a high volume of paper payments and supporting document submissions, IMS is critical to the mission and operational performance of the Department. The following taxes and fees are processed using IMS:

- Sales and Use
- Communications Services
- Gross Receipts
- Second Hand Metal Recycler
- Intangible
- Governmental Leasehold
- Prepaid Wireless E911
- Solid Waste
- Reemployment Assistance
- Document Stamps
- Severance
- Corporate Income
- Motor Fuels
- Insurance Premium

The Department processes remittance payments using IMS for the following state agencies:

- Florida Department of Law Enforcement
 - Weapon Permits and Licenses
- Florida Department of Business and Professional Regulation
 - Hotel Licenses
 - Elevator Licenses
 - Real Estate and Contractor Licenses
- Florida Department of Highway Safety and Motor Vehicles
 - Driver License Renewals

The Department does batch processing for Child Support documents through IMS for certified, return, or undeliverable mail.

The Department maintains a repository of digitized submissions that can provide image access to other Department applications and external agencies. For external agencies, this allows them to view the documents that have been processed by the Department of Revenue to check for errors in processing or misapplied items.

To make sure the availability of this repository, the IMS has had continual updates and revisions over the years. Modernization of the system is a priority to reduce the risk of processing issues, enhance overall data security and better serve the increasing informational needs of internal and external Department stakeholders.

The IMS is made up of custom-built and heavily modified commercial software maintained by Department full-time employees (FTE) and contracted staff. Over time, the revenue and document processing industry has evolved and become more standardized since the IMS was implemented. Utilizing a modernized system, the Department could realize revenue collection and distribution sooner due to streamlined business processes and faster, more standardized system processing. Additionally, the Department could benefit from staffing efficiencies as the system would allow for more automated functions instead of current manual processing.

2. Business Objectives

The Department uses IMS to manage inbound mail processing, remittance processing and bank deposits, data exchange and integration with System for Unified Tax (SUNTAX) and Child Support Automated Management System (CAMS), and capture, storage, and retrieval of electronic images.

The Department's business goals and objectives supported by ongoing use of IMS are to:

- Reduce the amount of time required to deposit taxpayer checks in the bank.
- Reduce the amount of paper handling and storage.

- Decrease the amount of data entry required through the use of intelligent character recognition (ICR) and Optical Character Recognition (OCR).
- Decrease the time spent on correcting data errors through the use of data entry verification.
- Provide the latest technology architecture that supports dynamic process modification resulting from legal mandates and changes.
- Provide a system that leverages modern technologies to attract and retain skilled technologists and support staff.
- Provide a system that leverages technologies that are easier to support and maintain.

B. Baseline Analysis

A comprehensive assessment of the Department's remittance and document processing system was performed. This assessment included identification and evaluation of risks from system components, processes, operations, and associated technical components. A risk is an uncertain event or condition that, if it occurs, has an effect on the Department's ability to perform the remittance and supporting document processing required to carry out the responsibilities of the Department. For each risk, treatments were recommended to maintain the current system's operability and availability over the next three to five years. The assessment included, but was not limited to, hardware, software, interfaces, database, third party tools, file systems, image retrieval, image types, workflows, and operational and technical support activities.

The project team conducted working sessions with subject matter experts (SMEs) and identified and validated 97 risks which could have a potential impact on the system. Of the 97 risks identified, 60 risks were requested for detailed analysis resulting in an estimated \$5.4 million in remediation cost. Additionally, of the 60 risks identified, 46 risks were determined to be critical to maintaining the IMS continuity of performance and carried an estimated cost of \$4.2 million to address. Overall, eleven risks were related to security.

The IMS technology and processes used for paper remittance and documents sent to the Department rely on legacy, complex technologies that prevent the Department from providing the most cost-effective delivery of its mission. The current IMS technologies used are largely custom developed software built using multiple and sometimes outdated programming languages that rely on system software products and in many cases, are no longer maintained or supported by the software vendors. The technologies used in the system depend on many tightly integrated components. If an IMS component fails, it is likely that a cascade effect may occur to other IMS components. Because the system has been heavily customized over the years, few of the people who support the IMS technologies today have a detailed understanding of how all the components work together. This makes it very difficult to analyze, estimate, design, develop, and test system modifications. There has also been limited knowledge transfer and cross-training, because subject matter experts leave before the Department can hire new employees with similar skills.

The use of outdated technologies and older processing architectures means there are security and data vulnerabilities. The security and confidentiality of sensitive information retained by the Department is of the utmost importance to the State of Florida. Security and data protection risks could have the highest impact if experienced. Additionally, maintenance and upkeep of the existing technology—due to end-of-life or heavy customization—is high.

Risk avoidance is critical in revenue processing because remittance processing is delayed every minute the system is down. On average, \$5.13 million will be processed through IMS for each day the system is down, based on data from the 2015/2016 Fiscal Year.

1. Current Business Processes

The Image Management System is composed of several processes. The following sections provide a high-level overview of the system processes for remittance and document processing. The diagrams are intended to provide a snapshot of the process from mail intake to bank deposit and image repository.

Overview of Image Management System Operations

IMS consists of several individual subsystems. **Exhibit II-2: RPS/DPS Processing** below shows the relationship of these subsystems and their external interfaces.

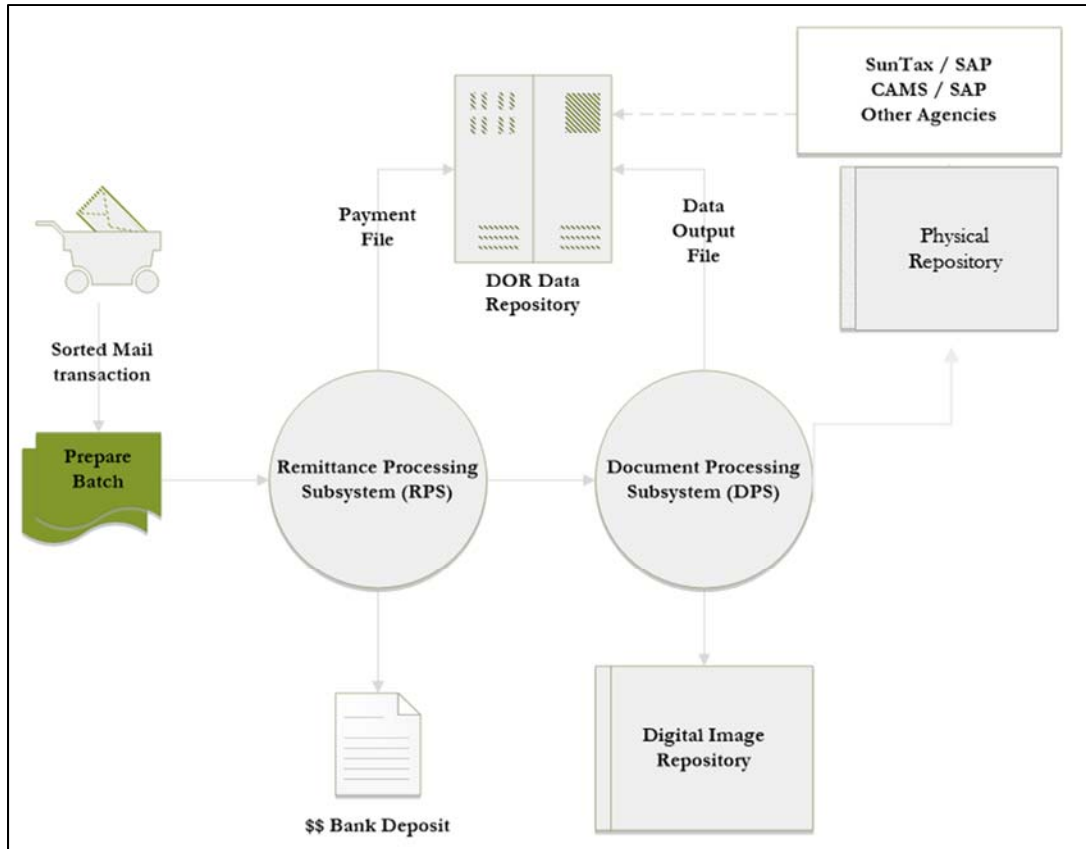


Exhibit II-2: RPS/DPS Processing

Revenue Collection

For the General Tax Administration program, approximately three percent of revenue collected and distributed by the Department is a tangible submission to be processed through the remittance and data capture system, IMS. Total receipts for the 34 types of taxes and fees administered by the Department were approximately \$40 billion in FY 2015-16. The Department also processed approximately \$5.1 billion in receipts for other state agencies and annually distributes over a billion dollars in discretionary sales surtax collections to 455 local jurisdictions, including counties, cities, and school districts.

The IMS supports functions of the Child Support Program as the team work on behalf of more than a million children to collect and distribute approximately \$1.6 billion each year in child support payments to the parent or caregiver of the child.

Remittance and Document Processing

The Department uses the Image Management System to support the processing of paper tax returns and collection of state revenues. The objectives for IMS include:

- rapid deposit of checks,
- separate scanning subsystems for letter-sized documents, checks, and coupons (each optimized to its respective processing requirements),
- automated recognition and capture of data fields on Department forms,
- fast review and repair of exceptions, and
- system-wide integrity of data.

The system has been heavily customized to meet the Department’s needs. The system includes about 100 custom-built applications, some functioning as alternative methods to supplement the primary system. However, over the

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

years, technology has evolved, and the existing platform has not adapted to the more efficient means of processing revenue. In general, the remittance-processing environment of today has become more standardized and alternative options to process more efficiently are available.

IMS is partitioned into two major subsystems: Remittance Processing Subsystem (RPS) and Document Processing Subsystem (DPS). The table below lists the features of each process.

RPS	DPS
<ul style="list-style-type: none"> • Process related to the functional operations of revenue processing • Accepts paper payment coupons and checks • Constructs digital images of coupons and checks • Processes checks for deposit to the bank • Captures the financial information required to support Department operations 	<ul style="list-style-type: none"> • Process related to the functional operations of document processing • Accepts digital images and related financial data from RPS • Constructs digital submissions by merging coupon and check images with tax forms • Captures taxpayer data from tax forms using a Department-developed software, Resource Information System (RIS) • Constructs and transmits both financial data and taxpayer data to the SAP/SUNTAX repository • Stores digital images and retrieval indices onto a permanent storage medium • Scan, store and forward images for processing to Child Support

Exhibit II-3: RPS and DPS Features

The Department also processes remote deposits of tax payments at 27 in-state service centers, six out-of-state service centers, and main headquarters. In FY 2015-16, \$361,967,138 in deposits were processed, compared to \$344,429,227 in deposits processed in FY 2014-15, a five percent increase in payments processed. Electronic deposit of checks from remote locations provide better security, save labor and postage costs, and help the State earn interest sooner on tax payments. From FY 2014-15², the number of paper payments and returns decreased by three and four percent, respectively; however, the revenue dollar amount remained constant at three percent. The graph below represents the amount of paper processing by the Department in payments, returns, and revenue.

² Florida Department of Revenue’s *Long-Range Program Plan FY 2017-18 through 2021-22*

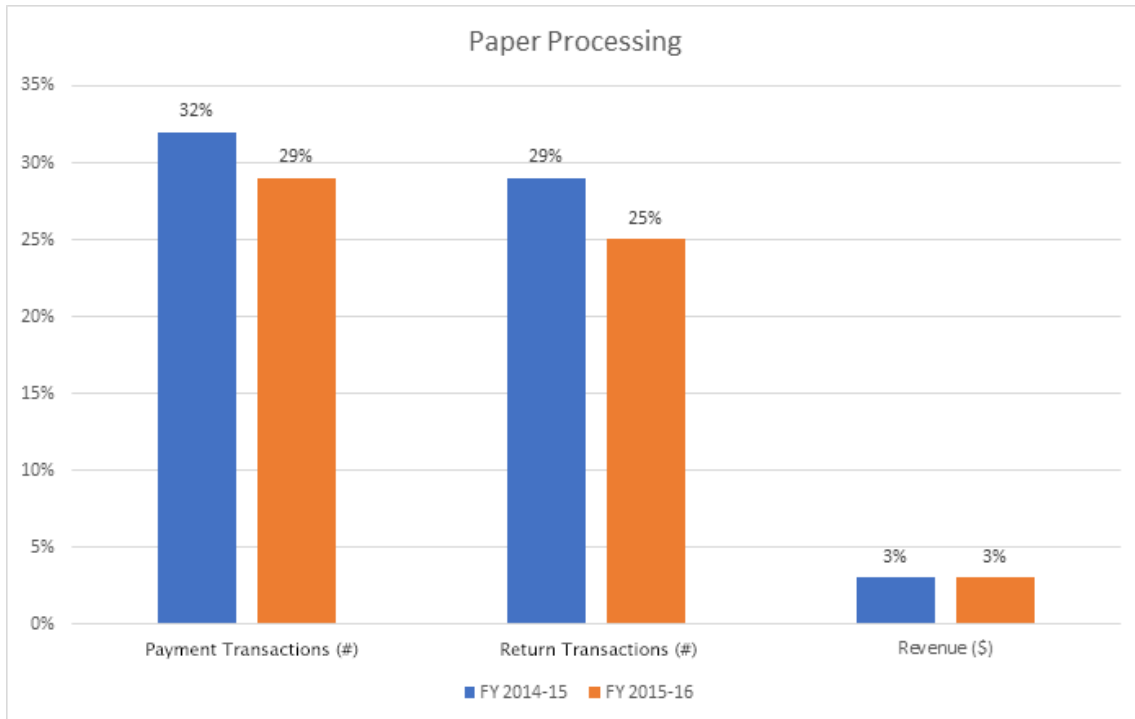


Exhibit II-4: Percent of Paper Payments, Returns, and Revenue Processed

In FY 2015-16, the total revenue collected and processed by the Department’s IMS was \$1,293,113,343 over 252 business days. The average collection amount per day was \$5,131,402; the Department processed 3,023,825 envelopes in total.

On average, it takes 3.21 days to deposit a payment from the point of mail intake. In comparison, today’s modern remittance processing centers deposit remittances within hours of receipt and are highly effective in reducing latency to post deposits. The average time to deposit received payments (checks, money order) by tax type are shown in the table below.

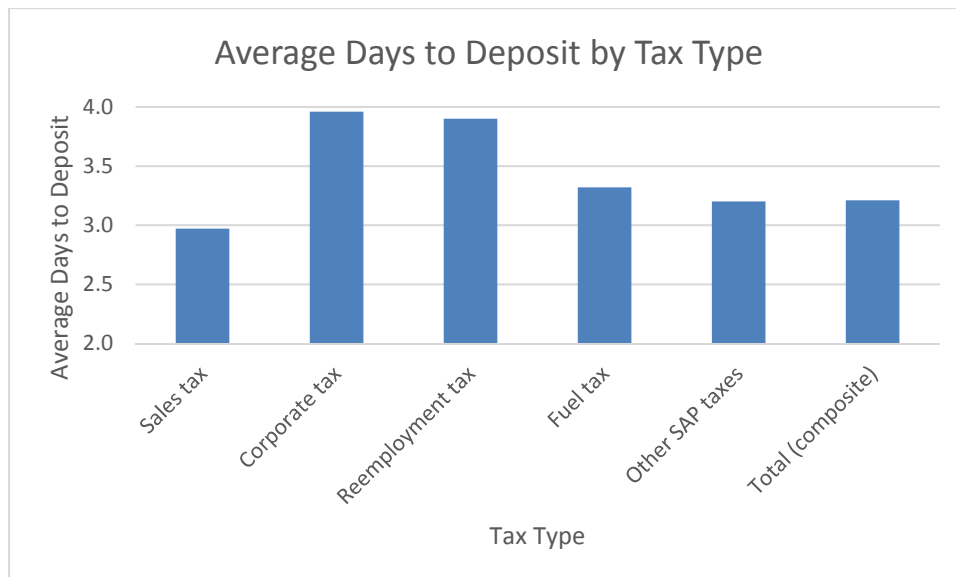


Exhibit II-5: Average Days to Deposit by Tax Type

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

Payments are posted to SUNTAX on the “run” date. A run is a collection of batches that were processed on the same date, also referred to as the validation date, and composed of a single tax type for which remittances were deposited to the bank. Each run results in the generation of a deposit slip with an associated deposit number and a data upload transaction to a Department data repository. Payments are posted to SUNTAX on the same day, multiple times a day, following each run job – 5:00 AM until 11:55 PM on Monday through Friday. As of FY 2015-16, 91.69% paper returns were processed and loaded to SUNTAX within 10 days of intake. There were 21,192 runs processed during 252 business days. The average deposits per day were 84, and average dollars per deposit processed through IMS was \$61,018. The number of returned payments will vary per deposit (or run). Returned items are currently tracked by the number of debit memos received (the number varies each day) each month. The average number of Non-Sufficient Funds (NSF) per month is 18.65.

Department Personnel

The Department’s primary staff that sort, batch, prepare coupons, checks and return documents for the Image Management System are in the General Tax Administration Program’s Revenue Processing Unit. The Image Management System is maintained and supported by staff in the Information Services Program and the General Tax Administration Program. Cumulative annual staffing cost including benefits for all personnel is \$7,079,640. Below is a breakdown of employees supporting IMS, processing revenue, and allocating time to imaging tasks.

Area	FTEs	Percent FTEs
CCOC	16	10.6%
Building L	122	80.8%
Service Centers	13	8.6%
Total FTEs	151	100%

Exhibit II-6: Percent of FTEs by Area Supporting IMS

Processing Stats

In FY 2015-16, incoming mail volume was 3,023,825 envelopes, of which 2,866,606 envelopes were returns. The Department collects an average of 251,985 envelopes per month and processes Monday through Friday, and Saturdays if necessary during peak times. Below is a breakdown of average envelopes received and processed by day of the week (not including Saturdays for peak times).

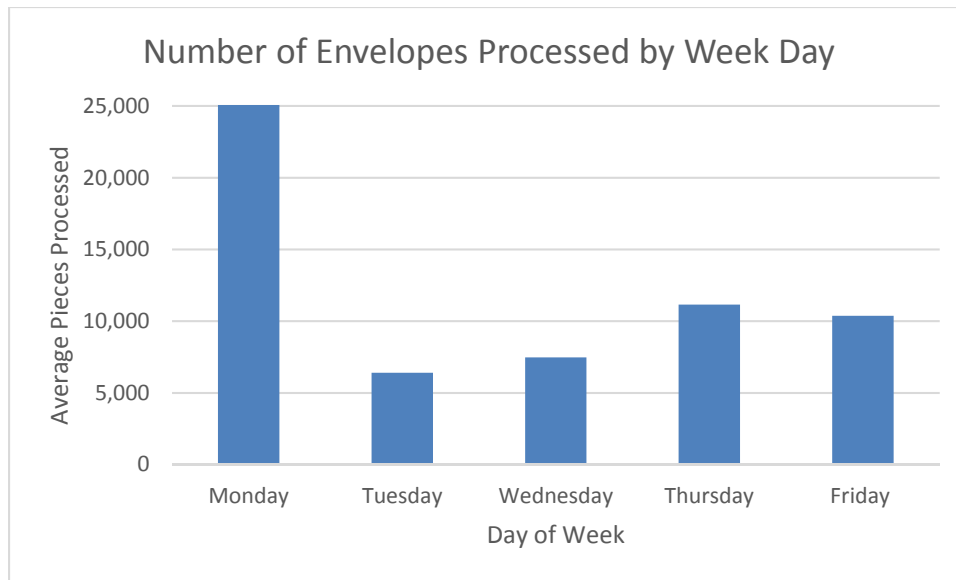


Exhibit II-7: Average Number of Envelopes Processed by Week Day

In FY 2015-16, total pages submitted in envelopes that were scanned through IMS, including payments, coupons, and documents was 5,875,709. The total number of checks processed (both ICL and non-ICL) was 1,842,127. Image Cash Letter (ICL) is a substitute check used in electronic banking systems to represent a physical paper check. The table below shows the volume of checks collected per tax type (number of pieces) in FY 2015-16.

Checks Processed by Tax Type in FY 2015-16	Volume	Percent
Sales Tax	1,222,706	66.4%
Reemployment Tax	371,794	20.2%
Other Checks Processed	202,120	11.0%
Corporate Tax	43,265	2.3%
Fuels Tax	2,242	0.1%

Exhibit II-8: Checks Processed by Form Type in FY 2015-16

The Department processes a high volume of non-standardized form types, requiring the system to have enhanced recognition capabilities to image and process the various form types. As of FY 2015-16, there were 520 form types processed by the Department’s Image Management System.

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

Form Types Processed on IMS							
		Personalized				Non-Personalized (Flats)	
Form Name	Total # of Forms	Batch	Planet Press	Jet Forms	Alternative	PDF	Distribution Center
CORPORATE	29	x	x		x		x
CST	16	x	x				x
DOCSTAMPS	7	x	x	x			x
ESTATE	9						
NFUELS	69	x	x	x			x
GRRCPT	2	x		x			x
GOVLSH	7						
INSURANCE	7	x	x		x		
INTANGIBLE	3	x					x
REEMPLOYMENT	137	x	x	x	x	x	x
SALES (Multi-Taxes)	118	x	x	x	x	x	x
SEVERANCE	14						
SW	12	x	x	x			x
SHDLR	8						
MISC	22	x					
CSP/CAMS	55	x					
DBPR	3	x					
FDLE	1	x					
HSMV	1	x					
Total	520						

Exhibit II-9: Form Types Processed on Image Management System

The table below shows the form types by volume:

Form Type	Volume
Department printed personalized	2,017,942
Alternative forms (personalized)	479,040
Non-personalized PDF form	139,877
Department printed paper at distribution	41,452
Jet forms (personalized)	13,371
Total	2,691,682

Exhibit II-10: Form Types by Volume

Regarding physical content retention, payments including checks or money orders are retained for 20 days from the validation date. Coupons and supporting documentation are retained through reconciliation for 90 days after imaging, for both GTA and CSP.

IMS Functional Processing

The Queue Manager/Process Flow Subsystem provides an expandable workflow for the purposes of remittance and document processing. There are two queue manager systems within the IMS process: IMS and IMSCor. The queue manager named IMS is used for the GTA processes, while the queue manager named IMSCor is used for the CSP processes. These two queue managers provide the capability to upload data in a specified format to SUNTAX/SAP, CAMS/SAP, and other agency repositories.

Images of checks and coupons from RPS and corresponding images of letter-size documents from DPS are linked so they display as one multi-page submission when retrieved by an operator. Tax-related documents that accompany a tax return are imaged and identified such that, when an operator retrieves a submission, any associated documents will also be displayed as part of the submission.

Reports for IMS consist of customized journals that give detailed information regarding the RPS deposit function and the subsequent processing information.

IMS Form Processing

All payment coupons identified for processing include an OCR line, which provides for positive identification of the taxpayer account number and financial identification for each coupon. The documents identified for document processing must include a linear barcode that meets the specifications provided.

IMS inputs include a variety of both coupon and payment types and different sized paper documents such as:

- **Payment Coupons**

Department tax returns are structured with a perforated tear off payment coupon that is 1/3 the size of an 8 1/2" x 11" sheet of paper. Some returns come in a coupon-only format of the same size. The Department imprints an OCR-A scan line at the bottom edge of each form that contains the taxpayer's account number and associated information. These payment coupons are used to process a taxpayer's payment information through RPS.

- **Payments**

Cash, checks, and money orders are three possible forms of payment that can be received.

- Cash – Cash received is documented on a transmittal form (DR125), logged, and placed in the safe

until deposit.

- Check – A check is a negotiable instrument, a draft payable on demand, drawn on a bank, and remitted to the Department to pay the liability for tax. A standard check, either business or personal, must conform to the requirements of the American Bankers Association (ABA). Checks submitted to the Department must contain a MICR-ABA line imprinted at the bottom of the document. The courtesy amount must be in a standard location defined by the ABA and be preceded by a dollar sign.
- Money Orders – A bank draft that conforms to the standard ABA requirements with the exception that the MICR-ABA line may not be a standard configuration.

When cash payments are received, a Wells Fargo Cash envelope is prepared with the receipt date, tax type, and total amount of cash received. A Cash stamp is used to indicate the contents of the envelope. The envelope, transmittal form, and associated tax forms are batched and escorted to the Validations Unit for further processing.

Tax returns with check and money order payments are processed intermixed. However, tax returns with no payments, which are commonly referred to as “zero returns”, are processed separately.

Taxpayers can pay tax liabilities via Electronic Funds Transfer (EFT). IMS will process EFT batches for submissions as coupon-only batches that do not include checks or money orders.

- ***Letter-Sized Document Returns***

The top portion of Department returns, called the tax form, contains the data to be captured by IMS. This document contains a preprinted barcode in the interleaved two of five format. This format contains the taxpayer’s account number and associated information. The bottom portion is perforated and forms a coupon. The coupon contains the amount due field and a pre-printed OCR-A scan line that contains the same information as the barcode. The two parts differ slightly in that the forms are printed in red dropout ink and have been redesigned for automated data processing. There may be up to 100 continuation pages included with each return.

- ***Information Documents / Correspondence***

GTA forms are sometimes referred to as “information-only” returns or “DPS-only” documents. These types of documents are sent to the Department in the form of taxpayer correspondence, registration applications, or returns with no tax payment requirement. The form does not contain a payment coupon.

The GTA form is a letter-sized, multi-page document printed on both sides in black ink. It has not been designed for automated data capture.

CSP forms are processed by DPS only and are barcoded.

- ***Transport Workflow Process Diagram***

The diagram below reflects the steps required to manually deposit check payments.

Tranport WorkFlow

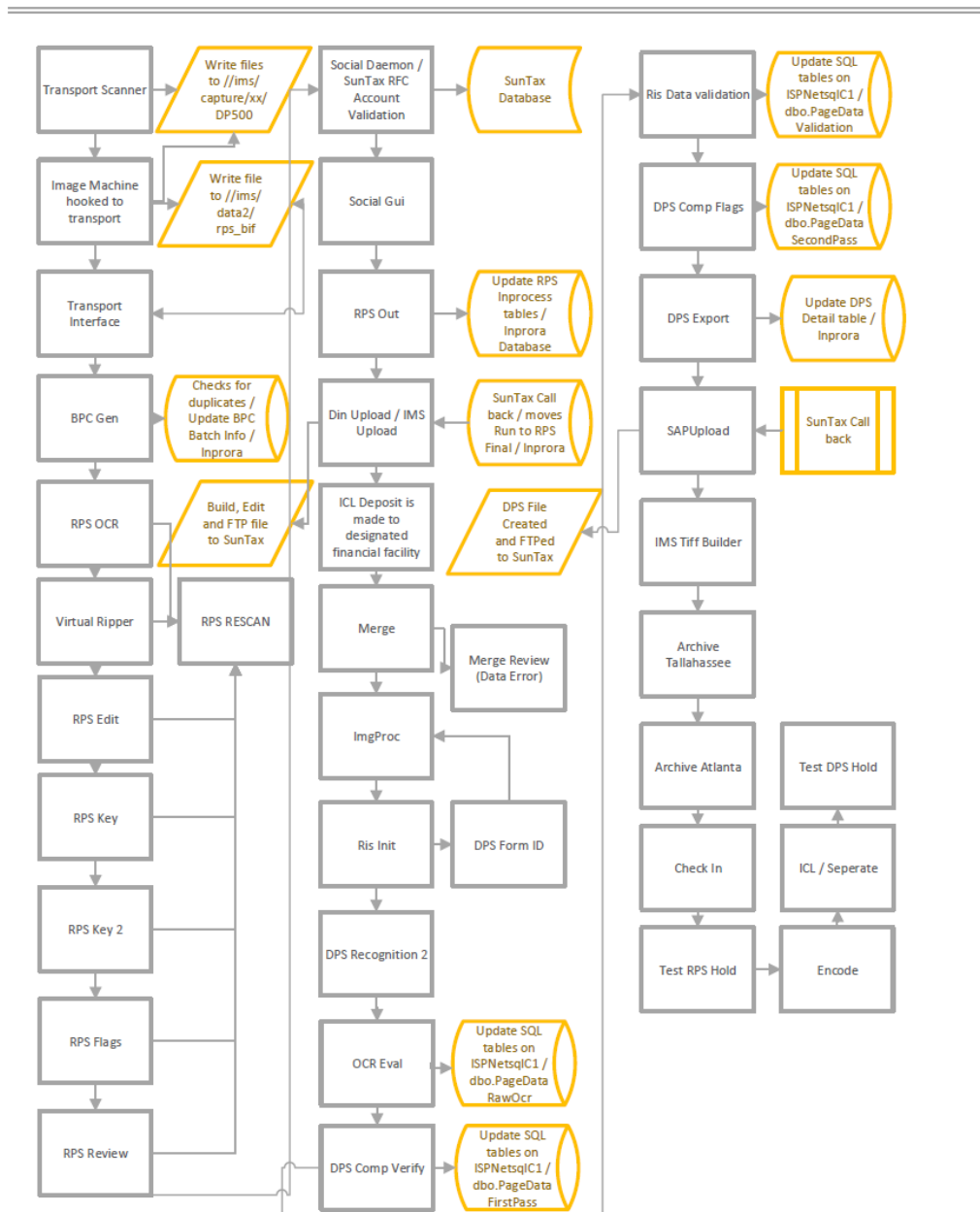


Exhibit II-11: Tranport Workflow Process Diagram

Opex Scanning Workflow

The Opex scanning process for Opex 3690 and Opex 2200 is illustrated below. These scanners are located at Building L within Return and Revenue Processing. For each batch type to be imaged on the Opex Scanner, a job must be setup that will tell the scanner the type of documents to expect. During the scanning process, a folder is created on the designated IMS drive for the batch where the images and .oxi file will be placed. Once scanning is completed, the Opex Daemon will pick up the images and .oxi file for further processing.

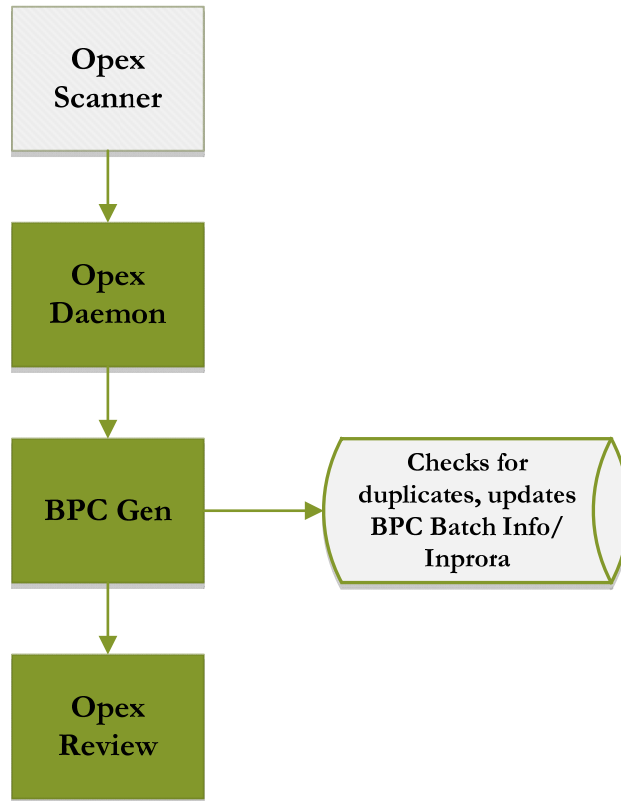


Exhibit II-12: High-Level Opex Scanning Workflow

Remote Capture Workflow

Remote Capture Process includes Remote Scan, an application used in service centers throughout the Department. The program is installed on a computer attached to a Fujitsu scanner. The scanning software allows the users to indicate what type of batch is being presented: “Money” for returns with payment or “Zero” for those without. The program will scan the documents, perform an OCR read of each page, create an image that is displayed on the screen, and try to identify the document type from the OCR read. If the document is unable to be identified, the operator will be required to make the determination. Once all items have been identified and they are in the correct order, the session is submitted to the designated IMS drive. The images and XML file generated during this process are placed on IMS. The following exhibit is a high-level overview of the Remote Capture process.

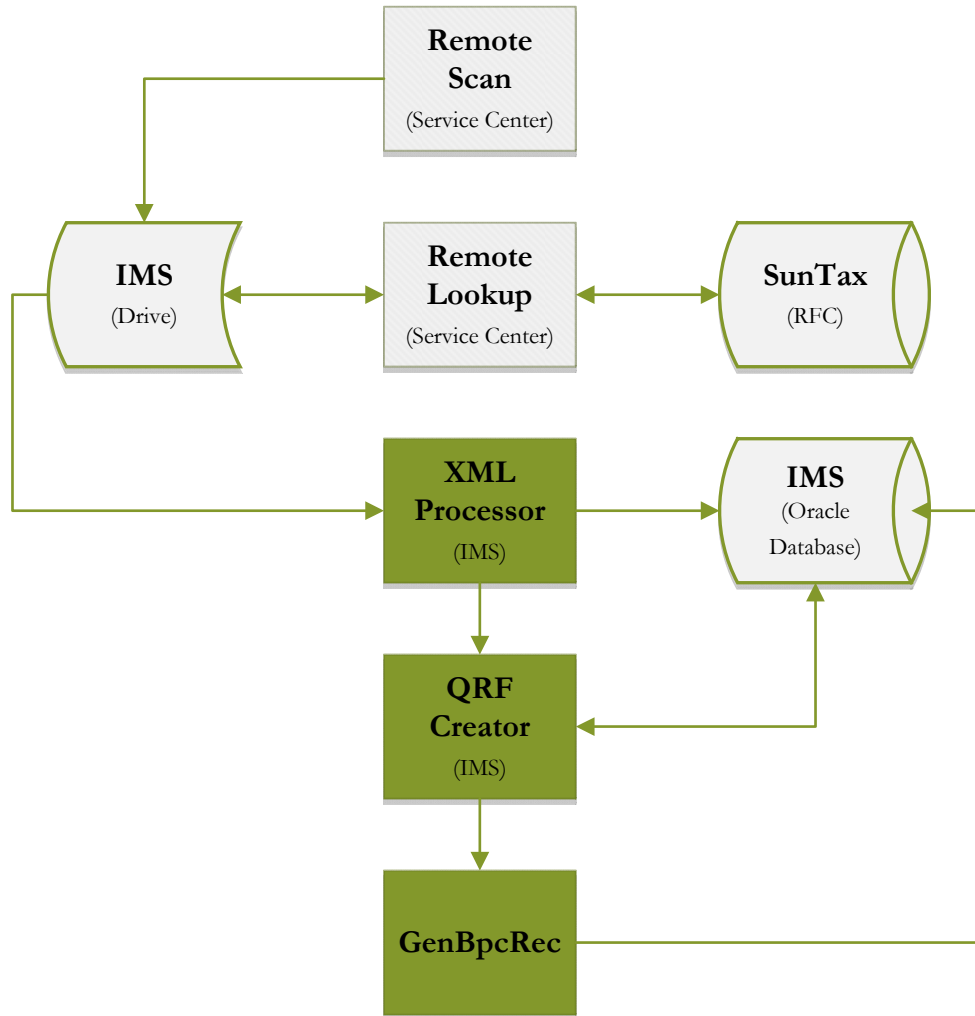


Exhibit II-13: High-Level Remote Capture Workflow

Stakeholders

To carry out its responsibilities, the Department's programs depend on the support and cooperation of internal and external stakeholders. A stakeholder may have one or more of the following relationships with the Department:

- Directors: Establish policy, requirements, and expectations.
- Customers: Receive services.
- Participants: Perform tasks that are an essential part of the Department's work processes.
- Suppliers: Provide information or resources as inputs to the Department's processes.

2. Assumptions and Constraints

Assumptions refer to things that are, based on functional, technical, statutory, and best practices, *believed* to have potential impact on the overall goals of the project. Constraints are defined as things which are *known* to prevail today (or which will be required in the future) which limit or influence subsequent functionality, the technical environment, budgets, implementation planning, project execution, and operations and maintenance activities.

From a fundamental perspective, the most important aspect of an IMS modernization initiative is an understanding that the mission critical functions of Department cannot be interrupted.

ASSUMPTIONS

- A longer project implementation time increases total project costs due to the need to maintain and operate the current IMS solution longer.
- Vendors can implement the modernization solution in the designated schedule in the sequence prescribed, and within budgetary allocations and restrictions.
- The Department desires to increase operational efficiencies and effectiveness by eliminating manual processes.
- The Department will apply savings or resource availability that the Department realizes from modernization or implementation of the new system to activities, which directly support the Department's mission.
- A suitable architecture model exists to facilitate rapid and scalable deployment of the technical and functional initiatives outlined in the proposed solution.
- The system must comply with Florida Cybersecurity Standards Rule 74-2, F.A.C.
- The Department will perform Organizational Change Management (OCM) activities to prepare for and manage impacts to people that result from the recommended solution.
- The project team (Department and vendor) will provide skilled resources to complete deliverables, achieve milestones, modernize or implement infrastructure changes, manage user involvement, and perform required testing.
- The solution will support automated data interfaces with other agencies and departments to minimize the storage of duplicate data. There will no impact to external customers. We will focus on migrating them to the new system after year 1 of the project.
- Labor rates for contracted staff are assumed to follow the IT Consulting and Management Consulting Services State Term Contracts for staff augmentation and comparable to similar projects recently undertaken by other Florida state agencies.
- The Department will provide executive support, leadership, and stakeholder involvement needed to support the project.
- Operational continuity is mandatory; there can be no break in meeting the mission of the Department.

CONSTRAINTS

- Project activities, schedules, and milestones depend on the availability of appropriated funds.
- State statutory changes, changes in administrative rules, and Department policy changes could affect the project funding.
- Specific software tools supporting required capabilities will be determined based on the solution proposed by the system modernization vendor.
- The Legislature appropriates project funding annually and may control the release of funds throughout the year.
- There is a limit to what current Department staffing levels can support with respect to initiative implementation within a given year.
- The legacy IMS will operate during the rollout period of the new system. This will temporarily increase staffing needs to keep both systems operational during the transition.

C. Proposed Business Process Requirements

The Business Process Requirements are the high-level processes used by the Department to service taxpayers and citizens as it performs its mission.

1. Proposed Business Process Requirements

To meet the ever-increasing needs of its customers, employees, and government partner agencies, the Department must modernize the IMS replacing it with new technology and tools that provide improved business functionality, protection of sensitive data, and address the issue of the system’s core aging infrastructure and its related complexity.

The study conducted for the Department systematically evaluated the risks associated with the IMS and identified and prioritized mitigation treatments for each risk. This effort included a broad array of stakeholders including ISP and GTA system support staff, document processors, and data entry personnel. Based on this assessment, the Department would need to spend at least \$5.4 million to mitigate critical risks associated within the existing IMS.

As this would be a costly solution for a temporary improvement, the Department recommends implementing a new system totaling approximately \$9 million that would help streamline the business processes, and improve revenue and document processing. Because of this analysis undertaken by the Department to implement a new IMS, high-level functional and technical system requirements were generated. The overview of each category is presented below.

Process Sub-Categories	Description
Mail Intake	Process required for receiving, sort, analyzing, opening, and distributing mailed remittances and supporting documents.
Document Scanning	Process to scan and save digital images of documents that have been mailed to the processing center.
Remote Scanning	Process to scan and save digital images of documents that are submitted through service centers.
Document Management	Process required to maintain document templates, image/store documents, and address archival requirements levied by the Department or the State.
Remittance Processing	Process to perfect and deposit payments to bank accounts.
Workflow Management	Process required to move work items between queues for completion and or authorization.
Customer Identification	Process required to positively identify taxpayer and citizens to create and identify submission of remittances and supporting documents.
Integration with External Systems	Process required to share data/access with a wide variety of external entities that supply or use remittance and image data.
Audit	Process required to validate the accuracy of Department processing and records.
Records Management	Process to store, archive, remove, and manage electronic and physical document records.
Report Management	Process to develop and deliver performance and processing reports/information.

Exhibit II-15: High-Level Business Requirements

2. Business Solutions

Initial research focused on gathering data about the state revenue remittance and document processing market at the national level, followed by looking at individual states and identifying those, which are similar to Florida (based on gross revenue collection). Particular attention was placed on states which have recently implemented a new IMS and states which are currently considering the replacement of their existing IMS.

A review of individual states was performed to determine which systems are currently in production (or planned), how they are functioning, their underlying technology suites, and their implementation strategies. States with large revenue collection and no income tax collection were of greatest interest, given their inherent similarities to Florida. This helped to provide insight into key factors the Department must consider if it were to look for a new system.

Comparison of systems and technology included research and analysis of vendors, products, third party integrators, and application options provided as part of any recent (within the last five years) or upcoming system implementations. For states that are on legacy platforms and considering implementing a new IMS, emphasis was placed on determining key drivers for change.

Alternatives

To address aging technologies, security risks, and length of time to deposit remittance, any solution selected by the Department to complete the Image Management System modernization must meet the following criteria:

- Replace the existing legacy system with a secure and reliable modern architecture
- Reduce the risk of technical obsolescence that exists in the legacy system today
- Maximize technical and business process benefits
- Provide the flexibility and security needed for long-term sustainability
- Enable structural changes in remittance and document processing
- Implement the initiatives of the system modernization over a three-year span.

Current processing utilizes manual document preparation and sorting of content based on remittance or document type. In the new system, the contents of each envelope will scan into an electronic image format immediately upon receipt. After the contents from each envelope are in electronic format, the new system and employees will perform the document type identification, data entry, association with system accounts, and validation activities to allow remittance deposit and integration with the enterprise systems. These changes will eliminate most human touch from current processing, improving speed, security and processing cost effectiveness.

All solutions will have a key objective of “one-touch” or “no-touch” for the paper processing while it becomes an image.

The recommended business solution is to replace the current IMS, using a vendor-provided solution implemented over a three-year timeline. The solution is dependent on the Department’s ability to secure funding for three fiscal years and implement a complex set of process changes and system upgrades. Regardless of the vendor selected to implement the solution, the demands on current Department resources during implementation will be significant because the vendor will need to support the current IMS while also supporting the implementation of the selected solution. Regardless of the vendor selected, each solution option to be implemented will have significant complexity and warrant the use of an outside project management and change management vendor(s).

Technology - Implementation Summary

The selected solution could have multiple implementation options. One option could be to engage a vendor’s staff for configuration and production support, as vendors are typically more familiar with the function of their own products. Another option may be to purchase or license a product suite, but rely upon a third-party integrator or internal staff resources to provide the services required for implementation.

Once the implementation options from a technical/functional component view were determined, the Department examined the manner in which the various solutions may become operational from a timing perspective. The Department looked at three and four-year timelines for project execution, each of which affected the cost, timing, risk, and rollout of various technical and functional components and their capabilities.

Without engaging in an all-at-once implementation, the Department will be required to continue to operate and maintain the existing system over the full lifecycle of the replacement initiative.

Three-Year Timeline:

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

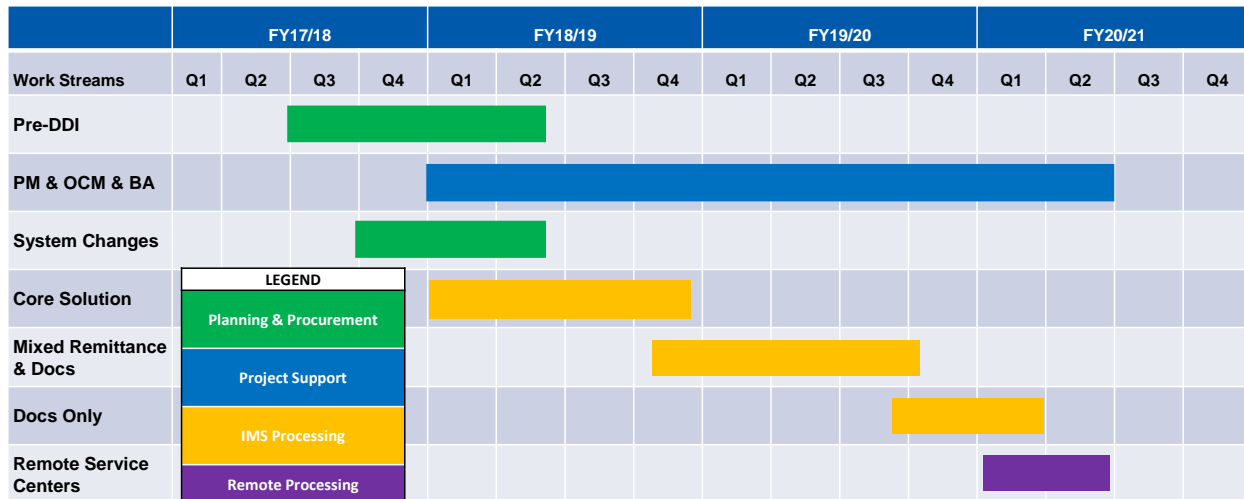


Exhibit II-20: Three-Year Plan Timeline

In Fiscal Year 2017-2018, prior to any LBR funding, the Department would initiate planning activities to support Organizational Change, Program Management, and Procurement Support to prepare for a modernization of the IMS. During the latter part of this period, system changes discovery would occur. Key interfaces to existing environments, such as SUNTAX and CAMS, would be updated and provided as requirements within the procurement document. All other existing system interface documents would be updated and included with the procurement document. Finally, process changes would be planned and scheduled to coincide with the implementation of a new IMS while still maintaining the existing Legacy Systems.

Year 1: A contract would be awarded to a vendor and their solution technology would be installed and configured at the desired location. The external system interfaces would be connected, and the reporting modules would be readied. Core functionality would be configured, tested, and implemented. Processes would be re-engineered to match the new solution process flows, and data migration as needed. The first group of forms will be converted and ready for customer use. Image processing and data entry training will be completed.

Year 2: Remaining tax processes will be converted to the new system and at the end of year 2, the goal is to have all tax processing types live on the new system. New dashboards will provide station-by-station metrics for work processing and show where efficiencies can be gained. Additionally, automated and no-touch processing will be enhanced, final tax and document processing units will be moved, and tools for analyzing data trends over time will be placed into production to aid workers and support executive-level decision-making and forecasting efficiency.

Year 3: The initial analysis begins on a self-service option mobile application, which could ultimately allow customers to complete a simple sales tax image remittance using a smartphone. The project culminates with the Service Centers utilizing the new IMS environment, and the completion of the remaining data conversion and migration tasks.

3. Research of Other States' Solutions

To conduct the analysis, the following criteria were taken into consideration:

- Overall risk of implementing the solution
- Disruption of operational processing
- Cost and time to implement
- Ongoing maintenance and operation costs
- Utilizing current imaging and processing equipment
- Overall Return On Investment (ROI) for the solution

Initial research focused on gathering data about the imaging, remittance, and records management market at the national level, followed by looking at individual states and identifying those that are similar to Florida. Particular attention was placed on states that have recently implemented a new IMS, states which are currently considering the replacement of their existing IMS, and states which have modern IMS solutions for Sales and Use Tax.

Research of individual states was performed to determine which systems are currently in production (or planned), how they are functioning, their underlying technology suites, and their implementation strategies. States with large volume tax imaging systems are not necessarily the largest states because the larger states have focused on online tax submission processing and moved away from paper submission. Some of the mid-tier states are the ones with paper/imaging processing similar to Florida.

Comparison of systems and technology included research and analysis of vendors, products, third party integrators, and application options provided as part of any recent (within the last five years) or upcoming system implementations.

For states that recently implemented a new IMS, it was important to gather information as to how they implemented the new solution and what features were offered by the solution. This helped to provide insight into key factors the Department must consider if it were to pursue a new system.

4. Recommended Business Solution

The recommended business solution is to replace the current IMS, using a vendor-provided solution implemented over a three-year timeline. This plan would be a phased approach.

This solution is aimed at providing:

- A hardware and software architecture that has proven to be the fastest and most reliable automated data capture
- A solution where distinct production, test, and training environments can simultaneously be in operation on the same hardware, thus minimizing capital investments
- A solution where there is an auditable record of every change for every transaction, whether the change was caused by a data entry operator or automated process
- Automated statistics and management reports that provide management control over system operations and continuous improvement data
- User-oriented applications and tools for the introduction of new forms, business rules, and processing logic, including the testing of client developed code
- Integrated applications that support data capture from facsimile, the Internet, and EDI transactions
- Complete integration with leading imaging and remittance processing

Platform Strategy Recommendation

The new solution is recommended for the following reasons:

- Reduces implementation risk
- Reduces integration complexity
- Reduces the number of vendors to be managed
- Can be implemented quickly
- Leverages complex vendor development activities across other customers
- Ensures maintenance and support are funded

From our analysis of other states' check processing systems implemented in the past few years, the above listed benefits are commonly gained by moving to a more modern system.

Migration Strategy Timeline Recommendation

For implementation of the new IMS, a three-year plan timeline is recommended for the following reasons:

- Operates within anticipated funding constraints

- Achieves a greater number of benefits and achieves more rapid cost reductions, which increase cumulative financial benefits (as compared to a four-year migration option)
- Reduces demands on Department technical and business resources
- Reduces demands on Department leadership
- Reduces the duration of change impacting the Department workforce

D. Functional and Technical Requirements

The primary high-level functional and technical system requirements for the remittance and document management system to support the Department's business objectives include:

Functional Requirements

- The system must provide automated recognition and capture of data fields from Department forms.
- The system must provide the ability to collect all tax forms, payments, and associated correspondence forwarded by a taxpayer in a single envelope.
- The system must provide the ability to compose a single tax form and its payment(s) forwarded by a taxpayer in a single envelope.
- The system must provide the ability to collect tax forms that are processed as a group within each batch.
- The system must provide the ability to collect submissions of the same tax category and batch type that have been received on the same day and processed by the same screener.
- The system must provide the ability to collect batches that were processed on the same date (or validation date) and composed of a single tax type for which remittances were deposited to the bank.
- The system must provide the ability for electronic transmission of check data and check images (e.g., ICL).
- The system must provide the ability to use an Image Replacement Document (IRD) that serves as the legal equivalent of the original paper check.
- The system must allow imaged returns and checks processed via ICL to be placed in tubs and labeled (e.g., validation date, tax type, batch number).
- The system must provide the ability to search for remittance and document submissions based on specific criteria (e.g., company, form type).
- The system must provide the ability to maintain a submission record identifier.
- The system must provide the ability to maintain a list of data entry users.
- The system must provide the ability to maintain a defined status of the submission (e.g., Social-GUI, RPS processing, Department Data Repository).
- The system must provide the ability to merge payment coupons, payments, and documentation into a single file while maintaining the history of the original records.
- The system must provide the ability to split a single submission record into multiple submission records while maintaining the history of the original record.
- The system must provide the ability to maintain a schedule of submissions transferred to bank.
- The system must provide the ability to maintain a schedule of submissions transferred to Department Data Repository.
- The system must provide the ability to maintain a schedule of submissions transferred to DPS processing (e.g., SUNTAX, CAMS, and External Agencies).
- The system must provide the ability to maintain a schedule of submissions transferred after RPS processing (e.g., SUNTAX, CAMS, and External Agencies).
- The system must provide the ability to maintain attributes of a data entry field (e.g., payment amount, tax exemptions).
- The system must provide the ability to match OCR of payment coupons, payments, and documentation within a submission.
- The system must provide the ability to match ICL with payment coupons, payments, and documentation of a submission.
- The system must provide fast review and repair of fields and system-wide integrity of data.
- The system must record the location of documents that have been imaged to allow locating physical documents after scanning.
- The system must allow the ability to store, catalogue, and retrieve scanned images.

- The system must allow the capture of statistical information at each processing stage to support statistical analysis and HR performance.
- The system must provide data security with regard to electronic privacy and regulations.
- The system must allow secure access to retrieve reports on-line.

Technical Requirements are defined as those items that must be met to address the information technology processes of the Department; they are what must be supported, from a technical perspective, to meet the Department's technical environment needs. As with the functional requirements, many technical requirements are common across the solution.

Technical Requirements

The selected system must:

- Use defined data standards (e.g., consistent data schema, data elements, data class, field lengths, data tables, naming conventions).
- Provide the ability to associate supporting documentation (e.g., scanned documents) with a system record.
- Use vendor supported software versions and commonly used programming languages.
- Have complete source code available for ongoing maintenance and modifications.
- Be upgradeable to support vendor supported hardware versions.
- Use a data model that enforces referential integrity.
- Provide a mechanism for recording and viewing system errors and warnings.
- Provide a mechanism to notify the system administrator when definable performance and storage thresholds are exceeded.
- Allow for maintenance and support activities to be carried out while the application and supporting systems are online (e.g., "Hot" backup procedures).
- Provide the ability to report on interface transmissions (e.g., total number of records loaded, date of interface transmission, amount of time to execute the interface transmission, errors, and failures).
- Include tools for monitoring and reporting capacity and performance for all system components.
- Include tools for customizing the system (e.g., adding functionality, modifying existing functionality, modifying configurable settings).
- Support the latest encryption standards for the transmission of data.
- Provide the ability to transmit the scanned data through multiple methods (e.g., FTP, web-service), in a secure manner.
- Provide data security with regard to electronic privacy and regulations.
- Provide approved end-users with the appropriate access to modify report queries on-line.
- Provide the ability to generate reports based on report specific user-defined parameters.
- Provide the ability to search a range of data values.
- Provide the ability to uniquely identify users by User ID.
- Limit a user's access to reports based on the user's security profile.
- Provide the ability to issue notifications or restrictions as reminders to data entry staff to key in required fields.

III. Success Criteria

The success of the Image Management System Modernization project will be based on quantitative and qualitative factors. Each of these factors are in alignment with the business objectives and proposed business process requirements outlined in the Strategic Needs Assessment section of this document, as well as the overall vision and mission of the Department.

The major success criteria for the project, with the Key Performance Indicators (KPIs), are listed in the table below. The success criteria and the KPIs form the basis of any contracts pursued to implement the new solution. The Department anticipates the project management team responsible for the implementation of the solution will develop a benefit realization strategy and plan. The benefit realization plan will be designed to complete baseline measurement and several interim measurements before the final benefit realization report is complete.

Success Criteria		
#	Description of Success Criteria	Key Performance Indicator
1	The solution will support the Department in its on-going practice of sound fiscal stewardship of its assets.	<ul style="list-style-type: none"> Operating costs for IMS imaging and data capture Customer service satisfaction level
2	The solution will enable the Department to improve internal operating efficiency.	<ul style="list-style-type: none"> Number of days from receipt of payment to deposit Processing cost per image Number of staff supporting IMS Number of times a document is touched Percent of duplicate entries Time spent on correcting data errors Number of outages
3	The solution will enable the Department to adapt more quickly to legislative and end-of-year changes.	<ul style="list-style-type: none"> Time to implement mandated changes
4	The solution will mitigate the potential risk associated with on-going support and maintenance of the system.	<ul style="list-style-type: none"> On-going support and maintenance costs Number of old equipment eliminated
5	The solution will present program data in an integrated view.	<ul style="list-style-type: none"> Process efficiencies and performance Staff efficiencies and performance
6	The solution will provide value to the Department through additional automated options.	<ul style="list-style-type: none"> Percent of automated versus manual processes Efficiencies and performance increases
7	The solution will positively affect the user experience and increase employee satisfaction.	<ul style="list-style-type: none"> Convenient and easy taxpayer reporting and paying taxes Satisfaction survey results Support call efficiency
8	The solution will provide an underlying data structure that is scalable to meet future growth.	<ul style="list-style-type: none"> Cost to implement new capabilities and requirements
9	The solution will allow the Department to fully protect sensitive taxpayer information.	<ul style="list-style-type: none"> Reduce the potential for future data security incidents Limit audits findings

Success Criteria		
#	Description of Success Criteria	Key Performance Indicator
10	The solution will provide a positive financial Return On Investment (ROI) and Internal Rate of Return (IRR) to the State of Florida.	<ul style="list-style-type: none"> • Project ROI • Project IRR
11	The project will be completed on-schedule, in accordance with an approved project plan.	<ul style="list-style-type: none"> • Interim project milestones
12	The project will be completed within the prescribed budget constraints defined in advance of project initiation.	<ul style="list-style-type: none"> • Project financial data
13	The project will achieve anticipated Cost Benefits.	<ul style="list-style-type: none"> • Cost Benefit Analysis outcomes
14	The project will facilitate data exchange with external stakeholders	<ul style="list-style-type: none"> • Maintain data exchange with key systems

Exhibit III-1 Project Success Criteria

IV. Benefits Realization and Cost Benefit Analysis

The purpose of this section is to describe and compare the costs and the expected benefits for the proposed IMS Modernization project. The Cost Benefit Analysis (CBA) forms presented in this section identify:

- Estimated project benefits
- Tangible changes in program operational costs and total project cost
- Planned funding sources to support resources needed for the project
- Fiscal metrics associated with implementing the project

The IMS Modernization project will enable substantial improvements in the remittance and document processing activities of the Department. The IMS Modernization project proposes a phased implementation of specific opportunities to reduce the cost of current practices that are labor intensive and inefficient. These opportunities – when realized – will yield a significant economic benefit for the Department.

The IMS Modernization project benefits described in this analysis will be the result of aligning the Department’s business processes with technology best practices to maximize return on investment. Benefits will accrue as updated imaging functionality is implemented, in combination with targeted improvements in existing business processes. The expected benefits are described in Exhibit IV-1: Benefits Realization Table.

A. Benefits Realization Table

The following table provides a breakdown and explanation of the expected benefits, both tangible and intangible of

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

the project.

#	Description of Benefit	Tangible or Intangible	Who receives the benefit?	How is the benefit realized?	How will the realization of the benefit be assessed / measured?	Realization Date (MM/YY)
1	Reduce duplicate entry – primarily remittance portion	Tangible	DOR/State of Florida Florida Taxpayers	- IMS fully implemented will result in the need for manual intervention only in cases where the system has identified coupon and check mismatches.	- Significant efficiency gain annually for data entry activities. This efficiency gain can provide opportunities for resource re-allocation to high value tasks. Confirming these efficiency gains can be done by assessing, pre-, and post-system implementation, the amount of manual data entries required.	Upon Implementation
2	Decrease security risk (non-dollar)	Intangible	Public DOR/State of Florida Florida Taxpayers	- The new IMS implemented will have built-in, advanced security features that cannot be coded into the legacy applications. Information security features will be built into all processes.	- Not measured in terms of cost reduction for the purposes of this analysis. However, a pre/post comparison of the number of forms integrated/processed through the modernized IMS, and pre/post comparisons of audit findings will provide information on the impact of this benefit. Estimated Benefit Value: Risk avoidance	Upon Implementation
3	Increased OCR accuracy; reduced data errors	Tangible	DOR/State of Florida Florida Taxpayers	- The new IMS implemented with improved OCR technology will increase data accuracy and reduce the frequency of data error.	- Significant efficiency gain for activities associated with correcting data errors. Benefit impact can be assessed by comparing staff time spent correcting data errors pre/post the modernized IMS.	Upon Implementation

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#	Description of Benefit	Tangible or Intangible	Who receives the benefit?	How is the benefit realized?	How will the realization of the benefit be assessed / measured?	Realization Date (MM/YY)
4	Process improvement through the elimination of multiple touchpoints of documents	Tangible	DOR/State of Florida Florida Taxpayers	- IMS fully implemented will eliminate multiple touching of documents necessary to move documents from machine to machine.	- Significant efficiency gain associated with the handling and processing of documents. Benefit impact can be assessed by comparing staff time spent handling documents pre/post the modernized IMS.	Upon Implementation
5	Elimination of antiquated and redundant equipment (and therefore eliminating some maintenance costs)	Tangible	DOR/State of Florida Florida Taxpayers	- The new IMS, fully implemented, will allow for the elimination of some existing equipment, and therefore eliminating the associated maintenance costs for that equipment. The new system will also have improved security features.	- Determining the cost of maintaining the eliminated equipment for the 5-year period. Benefit impact can be assessed by comparing maintenance costs pre/post the modernized IMS. Significant reduction	Upon Implementation
6	Increase in availability of system resulting in a decrease in costs associated with reducing the risk of system outages	Tangible	DOR/State of Florida Florida Taxpayers	- The current IMS experiences system outages that delay remittance and documentation processing. In the last year, IMS experienced total outages exceeding 15 business days. IMS fully implemented would reduce system outages and therefore increase the availability of the system.	- Not measured in terms of cost reduction for the purposes of this analysis. However, a pre/post comparison of system availability will provide information on the extent of this benefit. Estimated Benefit Value: NA	Upon Implementation

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#	Description of Benefit	Tangible or Intangible	Who receives the benefit?	How is the benefit realized?	How will the realization of the benefit be assessed / measured?	Realization Date (MM/YY)
7	Decreased average days to deposit (increased interest earnings)	Tangible	DOR/State of Florida Florida Taxpayers	- IMS fully implemented will accelerate remittance deposits into the State Treasury increasing the amount of interest earned on deposits.	Comparing the amount of time to deposit pre- and post-implementation provides the basis for assessing this benefit's impact. Significant benefit realization	Upon Implementation
8	Hardware elimination	Tangible	DOR/State of Florida Florida Taxpayers	- Reduction of legacy equipment and its respective support costs.	Not measured for the purposes of this analysis. Estimated Benefit Value: Small to medium	Upon Implementation

Exhibit IV-1: Benefits Realization Table

This section contains the CBA forms that present the cost and benefit analyses for the IMS Modernization project. Given that the pre-DDI work starts next year before the implementation year, the typical five-year timeline established in the CBA forms has been extended to seven years. This allows for a better picture of the project's true financial value, as evidenced by the Internal Rate of Return (IRR), the Net Present Value (NPV), the Payback Period, and the Breakeven Fiscal Year. The spreadsheets provided with this submission provide the CBA forms and detailed cost and benefits calculations.

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

Florida Department of Revenue			IMS Replacement		CBA Form 2A Baseline Project Budget														
Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.					FY2017-18		FY2018-19		FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24		TOTAL
Item Description <i>(remove guidelines and annotate entries here)</i>	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 Base Budget		YR 2 Base Budget		YR 3 Base Budget		YR 4 Base Budget		YR 5 Base Budget		YR 6 Base Budget		YR 7 Base Budget		TOTAL	
				YR 1 #	YR 1 LBR	YR 2 #	YR 2 LBR	YR 3 #	YR 3 LBR	YR 4 #	YR 4 LBR	YR 5 #	YR 5 LBR	YR 6 #	YR 6 LBR	YR 7 #	YR 7 LBR		
Costs for all state employees working on the project.	FTE	S&B	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Costs for all OPS employees working on the project.	OPS	OPS	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Staffing costs for personnel using Time & Expense.	Staff Augmentation	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Project management personnel and related deliverables.	Project Management	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	179,568	\$ -	0.00	359,136	\$ -	0.00	359,136	\$ -	0.00	\$ -	\$ -	\$ 897,840
Project management personnel and related deliverables.	Project Management/OCM	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	62,849	\$ -	0.00	125,698	\$ -	0.00	125,698	\$ -	0.00	\$ -	\$ -	\$ 314,244
Project oversight (IV&V) personnel and related deliverables.	Project Oversight	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Staffing costs for all professional services not included in other categories.	Consultants/Contractors	Contracted Services	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	0.00	\$ -	\$ -	\$ -
Separate requirements analysis and feasibility study procurements.	Project Planning/Analysis	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hardware purchases not included in Primary Data Center services.	Hardware	OCO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial software purchases and licensing costs.	Commercial Software	Contracted Services	\$ -	\$ -	\$ -	\$ -	250,000	\$ -	\$ -	150,000	\$ -	\$ -	75,000	\$ -	\$ -	75,000	\$ -	\$ -	\$ 700,000
Professional services with fixed-price costs (i.e. software development, installation, project documentation).	Project Deliverables - System Changes	Contracted Services	\$ -	\$ -	\$ -	\$ -	400,000	\$ -	\$ -	200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000
Professional services with fixed-price costs (i.e. software development, installation, project documentation).	Project Deliverables - Core Solution	Contracted Services	\$ -	\$ -	\$ -	\$ -	700,000	\$ -	\$ -	800,000	\$ -	\$ -	200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Professional services with fixed-price costs (i.e. software development, installation, project documentation).	Project Deliverables - Docs Only	Contracted Services	\$ -	\$ -	\$ -	\$ -	575,000	\$ -	\$ -	450,000	\$ -	\$ -	200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000
Professional services with fixed-price costs (i.e. software development, installation, project documentation).	Project Deliverables - Mixed Remittance & Docs	Contracted Services	\$ -	\$ -	\$ -	\$ -	525,000	\$ -	\$ -	500,000	\$ -	\$ -	200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000
Professional services with fixed-price costs (i.e. software development, installation, project documentation).	Project Deliverables - Remote Service Centers	Contracted Services	\$ -	\$ -	\$ -	\$ -	300,000	\$ -	\$ -	500,000	\$ -	\$ -	400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
All first-time training costs associated with the project.	Training	Contracted Services	\$ -	\$ -	\$ -	\$ -	100,000	\$ -	\$ -	100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

Florida Department of Revenue IMS Replacement

Costs entered into each row are mutually exclusive. Insert rows for detail and modify appropriation categories as necessary, but do not remove any of the provided project cost elements. Reference vendor quotes in the Item Description where applicable. Include only one-time project costs in this table. Include any recurring costs in CBA Form 1A.

			CBA Form 2A Baseline Project Budget																							
			FY2017-18		FY2018-19		FY2019-20		FY2020-21		FY2021-22		FY2022-23		FY2023-24		TOTAL									
			\$ -	\$ -	\$ 3,738,891	\$ 3,424,834	\$ 1,599,834	\$ 115,000	\$ 115,000	\$ 40,000	\$ 9,033,558															
Item Description <i>(remove guidelines and annotate entries here)</i>	Project Cost Element	Appropriation Category	Current & Previous Years Project-Related Cost	YR 1 Base Budget			YR 2 Base Budget			YR 3 Base Budget			YR 4 Base Budget			YR 5 Base Budget			YR 6 Base Budget			YR 7 Base Budget			TOTAL	
				YR 1 #	YR 1 LBR	Budget	YR 2 #	YR 2 LBR	Budget	YR 3 #	YR 3 LBR	Budget	YR 4 #	YR 4 LBR	Budget	YR 5 #	YR 5 LBR	Budget	YR 6 #	YR 6 LBR	Budget	YR 7 #	YR 7 LBR	Budget		
Include the quote received from the state data center for project equipment and services. Only include one-time project costs in this row. Recurring, project-related data center costs are included in CBA Form 1A.	Data Center Services - One Time Costs	Data Center Category	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other contracted services not included in other categories.	Other Services, Pre-DDI PM	Contracted Services	\$ -	\$ -	\$ -	\$ 179,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,568		
Other contracted services not included in other categories.	Other Services, Pre-DDI OCM	Contracted Services	\$ -	\$ -	\$ -	\$ 104,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,748		
Other contracted services not included in other categories.	Other Services, Pre-DDI BPR/Reqs./Use Cases	Contracted Services	\$ -	\$ -	\$ -	\$ 104,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,748		
Other contracted services not included in other categories.	Other Services, Pre-DDI Procurement	Contracted Services	\$ -	\$ -	\$ -	\$ 37,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,410		
Include costs for non-state data center equipment required by the project and the proposed solution (insert additional rows as needed for detail).	Equipment	Expense	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000		
Equipment maintenance.	Other Services - Equipment Maintenance	Contracted Services	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 220,000		
Include costs associated with leasing space for project personnel.	Leased Space	Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other project expenses not included in other categories.	Other Expenses	Expense	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000		
Totals			\$ -	0.00	\$ -	0.00	3,738,891	\$ -	0.00	3,424,834	\$ -	0.00	1,599,834	\$ -	0.00	115,000	\$ -	0.00	115,000	\$ -	0.00	40,000	\$ -	\$ 9,108,558		

Exhibit IV-3: Baseline Project Budget

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

CBAForm 2 - Project Cost Analysis

Agency Florida Department of Revenue Project IMS Replacement

PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)							TOTAL
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
TOTAL PROJECT COSTS (*)	\$0	\$3,738,891	\$3,424,834	\$1,599,834	\$115,000	\$115,000	\$115,000	\$9,108,558
CUMULATIVE PROJECT COSTS <i>(includes Current & Previous Years' Project-Related Costs)</i>	\$0	\$3,738,891	\$7,163,724	\$8,763,558	\$8,878,558	\$8,993,558	\$9,108,558	\$9,108,558

Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B							TOTAL
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CUMULATIVE INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	Confidence Level	
Order of Magnitude	Confidence Level	
Placeholder	Confidence Level	

Exhibit IV-4: Project Cost Analysis

CBAForm 3 - Project Investment Summary Agency Florida Department of Revenue Project IMS Replacement

COST BENEFIT ANALYSIS -- CBAForm 3A								
	1	2	3	4	5	6	7	
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Project Totals
Project Cost	\$0	(\$3,738,891)	(\$3,424,834)	(\$1,599,834)	(\$115,000)	(\$115,000)	(\$115,000)	(\$9,108,558)
Tangible Benefits	\$0	\$472,454	\$944,908	\$2,169,512	\$3,381,527	\$3,381,527	\$3,381,527	\$13,731,455
Return on Investment	\$0	(\$3,266,437)	(\$2,479,925)	\$569,679	\$3,266,527	\$3,266,527	\$3,266,527	\$4,622,897

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	4.56	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	FY 2022-23	Fiscal Year during which the project's investment costs are recovered.
ROI	50.75%	Return on investment is the measure of a project's net benefits relative to it's total costs.
Net Present Value (NPV)	\$2,469,205	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	18.92%	IRR is the project's internal rate of return.

Investment Interest Earning Yield -- CBAForm 3C							
Fiscal Year	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%	4.85%	4.85%

Exhibit IV-5: Investment Summary

1. The Cost-Benefit Analysis Results

The projected net benefits for the IMS Modernization project are significant and compelling. The estimated NPV from the IMS Modernization project over the next seven years is **\$2,469,205**. The NPV calculation includes an estimate of **\$13,731,455** in total project benefits and total project costs of **\$9,108,558**. Because benefits continue after the seven-year period, the calculated NPV is conservative, potentially understating benefits of the project to the Department and Florida stakeholders. Benefit calculations assume the volume of remittance and document processing continues at current volumes, further evidencing a conservative approach to benefit estimation.

a. Project Costs

The estimated total cost of implementing the proposed IMS Modernization is \$9.109 Million over the project life.

b. Project Financial Return Analysis

The Department has computed the following values for the IMS Modernization project.

Investment Term	Computed Value
Total Cost	\$9.109 M distributed over three fiscal years
Benefits	\$13.732 M in total benefits
Payback Period	4.56 years
Payback Date	SFY 2022-2023
7 Year Analysis	
Net Tangible Benefits	\$4.623 M (total benefits minus total costs)
NPV	\$2.469 M
IRR	18.92%

Exhibit IV-6: Financial Return Analysis

The breakeven year is SFY 2022-23. This breakeven indicates a strong project that pays for itself quickly.

- The seven-year NPV is \$2.469 Million. By this measure, the IMS Modernization project is a sound investment.
- The IRR is 18.92 percent. The Florida Legislature’s Office of Economic and Demographic Research (EDR) estimates the cost of capital for investment analysis purposes to be 4.85 percent at the end of the seven-year timeline. Given that the IMS Modernization project’s IRR significantly exceeds the forecasted cost of capital, the project would provide a positive impact to the Department’s financial position.

Exhibit IV-7: Cumulative Discounted Cash Flow displays the cumulative discounted cash flow from the Project’s costs and benefits over the six-year period. This figure depicts the solid performance of project as an investment.

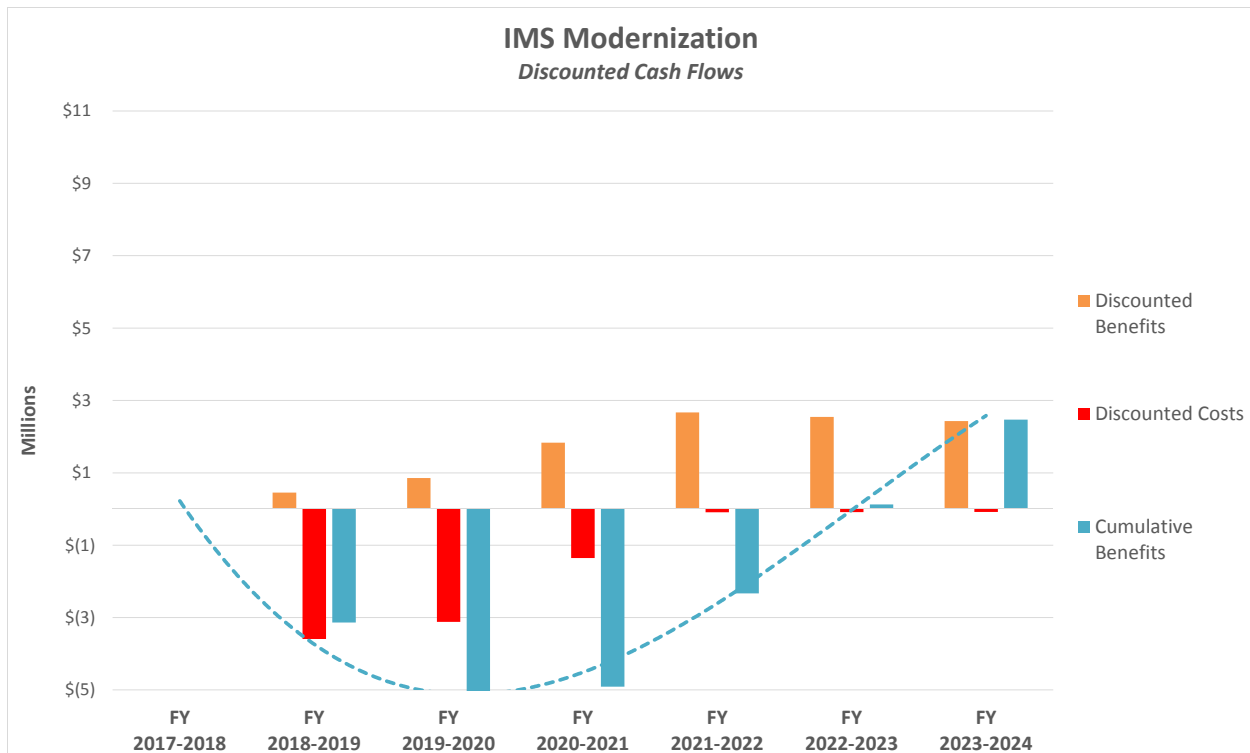


Exhibit IV-7: Cumulative Discounted Cash Flow

The Department recommends that the proposed IMS Modernization Project be approved and authorized to proceed with the initiation of the project’s pre-implementation and procurement activities, and that the required funding be requested by the Executive Office of the Governor and approved by the Legislature. To move the project forward and to evidence its confidence that the investment required to fund the IMS Modernization Project will produce the identified benefits, is planning to support a portion of the pre-DDI activities. The recommended next step is to secure funding of \$3,738,891 for FY 2018-2019 to complete the pre-DDI work and to move forward with vendor selection for an enterprise solution.

V. Schedule IV-B Major Project Risk Assessment

An in-depth risk assessment of the IMS Modernization project was performed using the risk assessment tool provided as part of the Information Technology Guidelines and Forms on the Florida Fiscal Portal. The tool involves answering 89 questions about the project being considered, divided into eight assessment categories. The results of the assessment in Appendix B are summarized in the following sections.

A. Risk Assessment Summary

The overall risk assessment of the project is rated as “High” based on the risk assessment tool. This rating reflects assessment ratings of “Low” in one of the eight assessment areas, “Medium” in four of the eight assessment areas and “High” in three of the eight assessment areas.

As would be expected at this early stage, the project carries some risk. It is expected that overall project risk will diminish significantly by the conclusion of the first year when the project structure is fully in place and the foundational process and technology elements have been implemented. Exhibit V-1 is a graphical representation of the results computed by the risk assessment tool.

The categories assessed as high risk and primary causes that assessment level include:

- Communication Assessment – until funding is approved and the project is started a documented communications plan for this specific project won’t be created and approved.
- Project Organization – until funding is approved and the project is started the project organization and governance structure for this specific project won’t be clearly defined and documented within an approved project plan.

The overall risk assessment rating aligns with expectations for a project of this scope and type regardless of solution or approach. In the areas where risks classified as “High” do exist, the risks are manageable and unlikely to undermine expected success or benefits of the program. Many of the areas with high classification risks will see reduction within months of project start when a formal project management organization, communications plan, stakeholder sign-off and requirements finalization activities complete. Until project approval and funding is approved, it is unlikely that additional effort to reduce identified risks would be prudent or appropriate.

Exhibit V-1 is a graphical representation of the results computed by the risk assessment tool.

When answering the questions in the risk assessment tool, it was assumed that the current project management and governance structure in place for managing the IMS Modernization project would remain in place for the project.

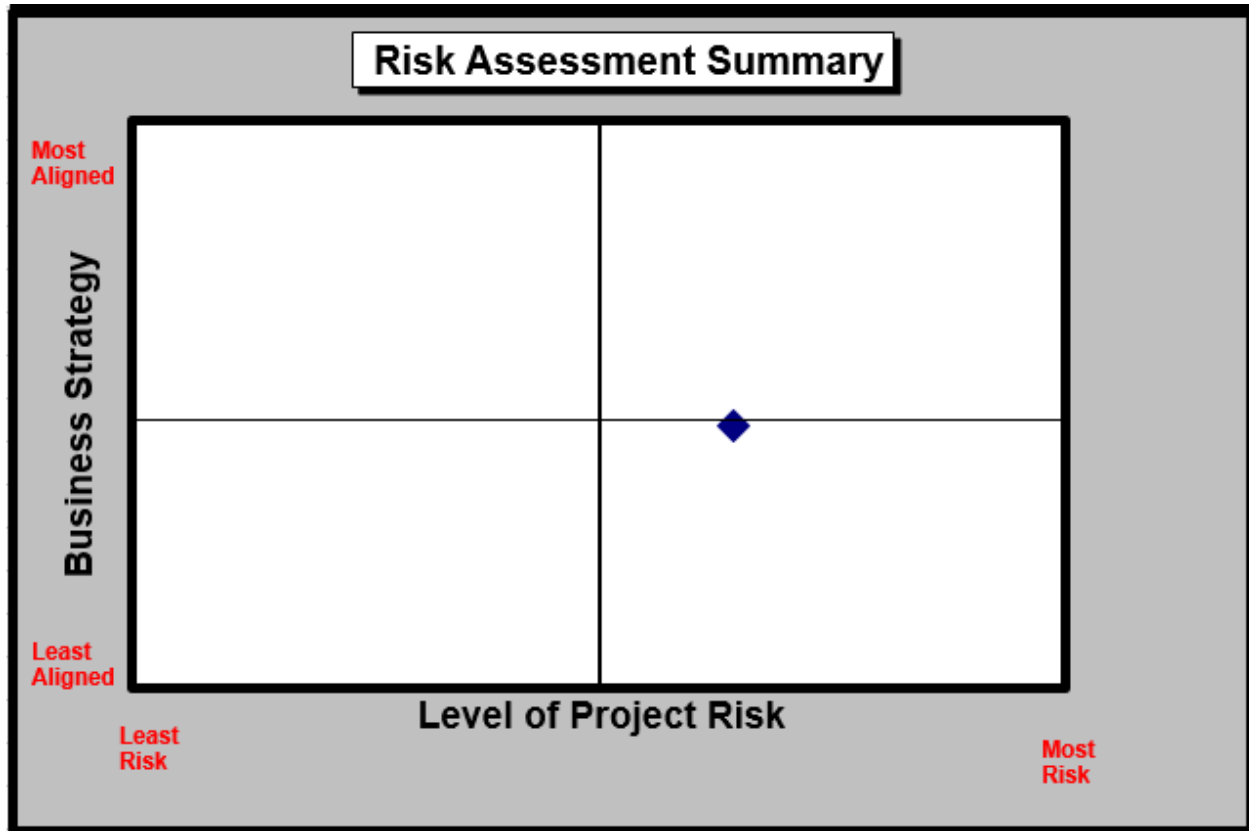


Exhibit V-1: Project Risk Assessment Summary

Specific items of this Risk Assessment and Business Strategy alignment that contributed to the current risk assessment level of “High” overall and for the current placement of the project in the Risk Assessment Quadrant in Exhibit V-1: Project Risk Assessment Summary will be addressed within the first year of the project. These include:

- Strategic Risk
 - a. The project objectives will be clearly documented and signed off by the stakeholders
 - b. The project charter will be signed by the executive sponsor
 - c. The vision will be completely documented for how changes will improve business processes
 - d. All the project requirements, assumptions, constraints and priorities will be defined
- Technology Risk
 - a. The internal staff will gain sufficient experience during the first year of implementation
 - b. Security features will be built into the design process
- Change Management Risk
 - a. All the business process changes will be defined and documented
 - b. An Organizational Change Management Plan is planned to be developed early in the project
- Communication Risk
 - a. The Communication Plan will be approved
 - b. The Communication Plan will promote the routine use of feedback (at a minimum)
 - c. All affected stakeholders will be included in the Communication Plan
 - d. All key messages will be documented in the Communication Plan
 - e. Desired message outcomes and success measures will be documented in the Communication Plan
 - f. The Communication Plan will identify and assign needed staff
- Fiscal Risk

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

- a. A Spending Plan will be documented and approved for the project lifecycle
 - b. All project expenditures will be identified and documented in the Spending Plan
 - c. The cost estimates for the project will be accurate within +/- 10%
 - d. Funds will be available within existing resources to complete the project
 - e. All tangible benefits will be identified and validated
 - f. The procurement strategy will be reviewed and approved
 - g. A contract manager will be assigned to the project
- Project Organization
 - a. The project organization and governance structure will be defined and documented
 - b. A project staffing plan will identify and document all staff roles and responsibilities
 - c. The change review and control committee will include representation from all stakeholders
 - Project Management Risk
 - a. All requirements and specifications will be defined and documented
 - b. All design specifications will be defined and traceable to specific business rules and requirements
 - c. All project deliverables and acceptance criteria will be identified
 - d. The Work Breakdown Structure will be defined to the work package level
 - e. The project schedule will specify all project tasks, go/no-go decision points, milestones and resources
 - f. Formal project status reporting will be in place that includes executive steering committee
 - g. All known project risks and mitigation strategies will be identified

The overall project risk level will decrease from “High” when many of the above items are addressed. Additionally, addressing these items will shift the current placement of the project in the risk quadrant (Exhibit V-1: Project Risk Assessment Summary) to show a more accurate alignment with the Business Strategy not currently represented due to limitations associated with the risk assessment tool.

Exhibit V-2: Project Risk Assessment Summary Table illustrates the risk assessment areas that were evaluated and the breakdown of the risk exposure assessed in each area. As indicated above, the overall project risk should diminish significantly by the conclusion of the first year when the project structure is in place, business processes and requirements are fully mapped and defined, and the foundational technology elements have been implemented.

Project Risk Area Breakdown	
Risk Assessment Areas	Risk Exposure
Strategic Assessment	MEDIUM
Technology Exposure Assessment	MEDIUM
Organizational Change Management Assessment	MEDIUM
Communication Assessment	HIGH
Fiscal Assessment	MEDIUM
Project Organization Assessment	HIGH
Project Management Assessment	MEDIUM
Project Complexity Assessment	MEDIUM
Overall Project Risk	
	HIGH

Exhibit V-2: Project Risk Assessment Summary Table

The Department’s plan to continually identify, assess, and mitigate risk throughout the life of the project is discussed in Section VII, Project Management Planning.

VI. Schedule IV-B Technology Planning

A. Current Information Technology Environment

1. Current System

a. Description of Current System

The Image Management System (IMS) processes paper tax returns and tax payments for the Florida Department of Revenue. The objectives for IMS include:

- rapid deposit of checks;
- separate scanning subsystems for letter-sized documents, checks, and coupons (each optimized to its respective processing requirements);
- automated recognition and capture of data fields from Department forms;
- fast review and repair of exceptions; and
- system-wide integrity of data.

Exhibit VI-1: Image Management System Overview shows the major components of the Image Management System.

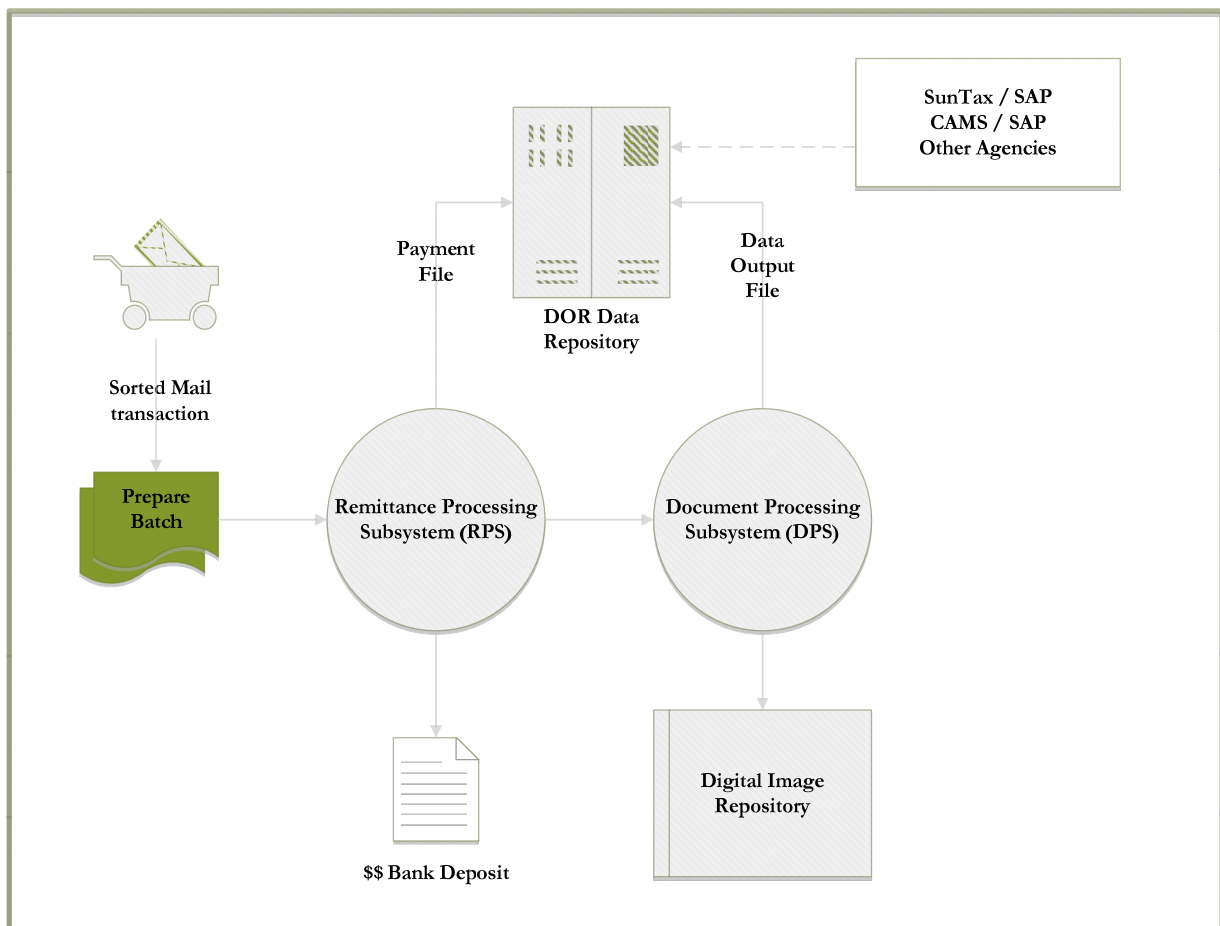


Exhibit VI-1: Image Management System Overview

The Image Management System (IMS) has two major subsystems:

- Remittance Processing Subsystem (RPS) - accepts paper payment coupons and checks; constructs digital images of coupons and checks; processes checks for deposit to the bank; and captures the financial

information required to support Department of Revenue operations.

- Document Processing Subsystem (DPS) - accepts digital images and related financial data from RPS; constructs digital submissions by merging coupon and check images with tax forms; captures taxpayer data from tax forms using the RIS (Resource Information System) Department developed software; constructs and sends both financial data and taxpayer data to the SAP/SUNTAX repository; and stores digital images and retrieval indices onto a permanent storage medium.

IMS produces reports and posts information to state financial systems. The major interfaces the Image Management System sends data to include:

- Banks (Image Cash Letter (ICL) electronic deposits)
- Digital Image Repository (images)
- Enterprise Systems (SUNTAX, CAMS, Other Agency Systems)

The primary technology processing performed by IMS is:

Workflow Management - IMS includes a Queue Manager/Process Flow Subsystem that provides an expandable workflow for remittance and document processing. There are two queue manager systems within IMS process:

- IMS (for General Tax Administration)
- IMSCor (for Child Support Processing)

These two queue managers provide capability to upload data in a specified format to SUNTAX/SAP, CAMS/SAP, and other agency repositories.

Document Imaging and Linking - Images of checks and coupons from RPS and corresponding images of letter-size documents from DPS are linked allowing display as one multi-page submission when retrieved by an operator. Workers use components of IMS to image and identify correspondence that accompany a tax return so, when an operator retrieves a submission, the associated correspondence, if any, displays as part of the submission.

Storage of electronic data - certain electronic returns received by the Department are stored on IMS for retrieval. These include Insurance Premiums Returns and Corporate Returns filed using the Federal MeF program.

Reporting - Reports for IMS consist of customized journals that provide detailed information of the RPS deposit function and the subsequent processing.

b. Current System Processing Highlights

IMS INPUTS

PAYMENT COUPONS

Department of Revenue tax returns are structured with a perforated tear off payment coupon 1/3 the size of an 8 1/2" x 11" sheet of paper. Some returns come in a coupon-only format of the same size. Department of Revenue imprints an OCR-A scan line at the bottom edge of each form that contains the taxpayer account number and associated information. These payment coupons are used to process the taxpayer's payment information through RPS.

PAYMENTS

Cash, checks, and money orders are three possible forms of payment that can be received. Tax returns with check and money order payments are processed intermixed; however, tax returns with no payments, which are commonly referred to as "zero returns", are processed separately. Taxpayers may choose to pay tax liabilities via Electronic Funds Transfer (EFT). IMS will process EFT batches for submissions as coupon-only batches that lack checks or money orders.

LETTER-SIZED DOCUMENT RETURNS

The top portion of Department of Revenue returns, called the tax form, contains the data to be captured by the IMS. This document contains a preprinted bar code in the Interleaved 2 of 5 format. This format contains the taxpayer's account number and associated information. The bottom portion is perforated and forms a coupon. The coupon contains the amount due field and a pre-printed OCR-A scan line that contains the same information as the bar code. The two parts differ slightly in that the forms are printed in red dropout ink and have been redesigned for automated data processing.

INFORMATION DOCUMENTS / CORRESPONDENCE

Documents provided without remittances are referred to as "information-only" returns or "DPS-only" documents. Taxpayers send these types of documents to the Department as taxpayer correspondence, registration applications, or returns with no tax payment. The form does not contain a payment coupon.

IMS OUTPUTS

Manual Bank Deposits

Bank deposits are composed of processed checks and a deposit slip for each run. Deposits are segregated by processing date, tax type, and run number. Manual bank deposits are only required for foreign checks, money orders and other special checks.

Image Cash Letter (ICL) Bank Deposits

With the enactment of the Check Clearing for the 21st Century Act (Check 21), financial institutions are no longer required to physically exchange original (paper) checks. This legislation allows the Department to use an **Image Replacement Document (IRD)** instead of depositing a paper check; the image serves as the legal equivalent of the original check.

Check 21 legislation makes it possible for the Department, as a large payment processor, to implement a service that is called **Image Cash Letter (ICL)**. ICL manages the presentation of deposits to the Department's depository bank, with the electronic transmission of check data and check images. Image deposits can be sent to the bank around the clock, in multiple transmissions and from multiple locations.

Processed Paper Batches

After processing, paper returns are collected for short-term storage. Each processed document is imprinted with a unique document identification number. Each batch and batch header document is placed into a tub. Each tub is identified the validation date, tax type, and batch number range. This provides the means to retrieve paper documents from storage in support of Department operations.

ICL Processed Batches

Imaged returns and checks processed via ICL are placed in tubs and labeled with the validation date, tax type, and batch number range of the documents and checks in the tub. The tubs are placed in a designated restricted area, arranged by validation date, tax type, and batch number range. At the end of a defined retention period, the Department destroys returns and checks. The company designated to shred the checks that are scheduled for destruction will shred the checks on the premises in the presence of an authorized Box Unit employee or a Supervisor.

Department of Revenue Computer Interfaces

There are three Department of Revenue computer interfaces:

- DIN Upload – Money loaded to GTA SUNTAX
- SAP Upload – Return information loaded to GTA SUNTAX
- SUNTAX Upload – Document information loaded to CAMS SUNTAX

DIN Upload

Department of Revenue has instituted a standard payment file layout for all remittance information. This ASCII format file contains all necessary remittance information for updating the taxpayer's account. The purpose of the payment upload is to record the receipt of a payment credited to the account number for each tax submission. One payment upload data set is created and sent to the downstream interface for each run.

SAP Upload

The purpose of the Data Capture upload in DPS is to record the taxpayer entries for each field on the tax documents. A data capture record describes each tax return in the batch.

SUNTAX Upload

The purpose of the data upload in DPS is to record the custodial, non-custodial or employer return information to the CAMS system.

Digital Image Repository and Indices

IMS generates and maintains digital images and their indices. All tax returns and supporting information are retained. IMS has the following features:

- Online storage of images for the established retention period.
- An index to the images retained in storage that is compatible with the business process of the Department. This index is commonly referred to as the **Document Locator Number (DLN)**. It is composed of the following business process elements:
 - Validation date
 - Tax type
 - Run number
 - Batch number
 - Sequence of the submission within the batch
- A capability to identify and remove items from storage at the end of the retention period.

IMS Reports

IMS generates a variety of reports, which are used to support Department accounting and process management functions as listed below:

- Bank Deposit Report - Generated as part of the RPS upload process.
- Run Summary Report - Generated as part of the RPS and DPS Upload processes.
- Image Cash Letter Reports

These reports can be produced from the SunRise application, which has the ability to pull information from the IMS database.

IMS Queue Manager

IMS uses the Queue Manager software to move and track images and data throughout in-process activities. Queue Manager provides the main workflow management system for Return & Revenue Processing (RRP) and a portion of the Child Support Program (CSP). Queue Manager is based on a layered architecture of library tools and utilities on which computer applications that support the business process are built. The Queue Manager Toolset enables rapid integration of diverse workflow driven applications in a distributed processing environment.

The following are some of the basic features of the Queue Manager System:

- Distributed client/server architecture
- Network transparency to client applications
- Fast access of records from memory resident queues
- Real-time, event-driven callback mechanism
- Management of user-defined queues
- Automatic and manual routing based on user-defined rules
- Queue statistics collection and reporting.

The IMS Queue Manager controls a set of user-defined queues (called the queue list) that represent the various steps in the processing of a batch. Each queue record contains reference information to a Queue Record File (QRF). The QRF contains all descriptive information for each batch and each submission within a batch.

Queue manager controls prioritization and processing for each item in a selected queue. These programs then perform a specialized process, such as preparing a batch of tax images for an ICR/OCR engine. The system presents images for a heads-up keying application or inserting information from the QRF into an Oracle database. Exhibit VI-2: Image Management System Queue Manager Overview shows an overview of queue manager processing.

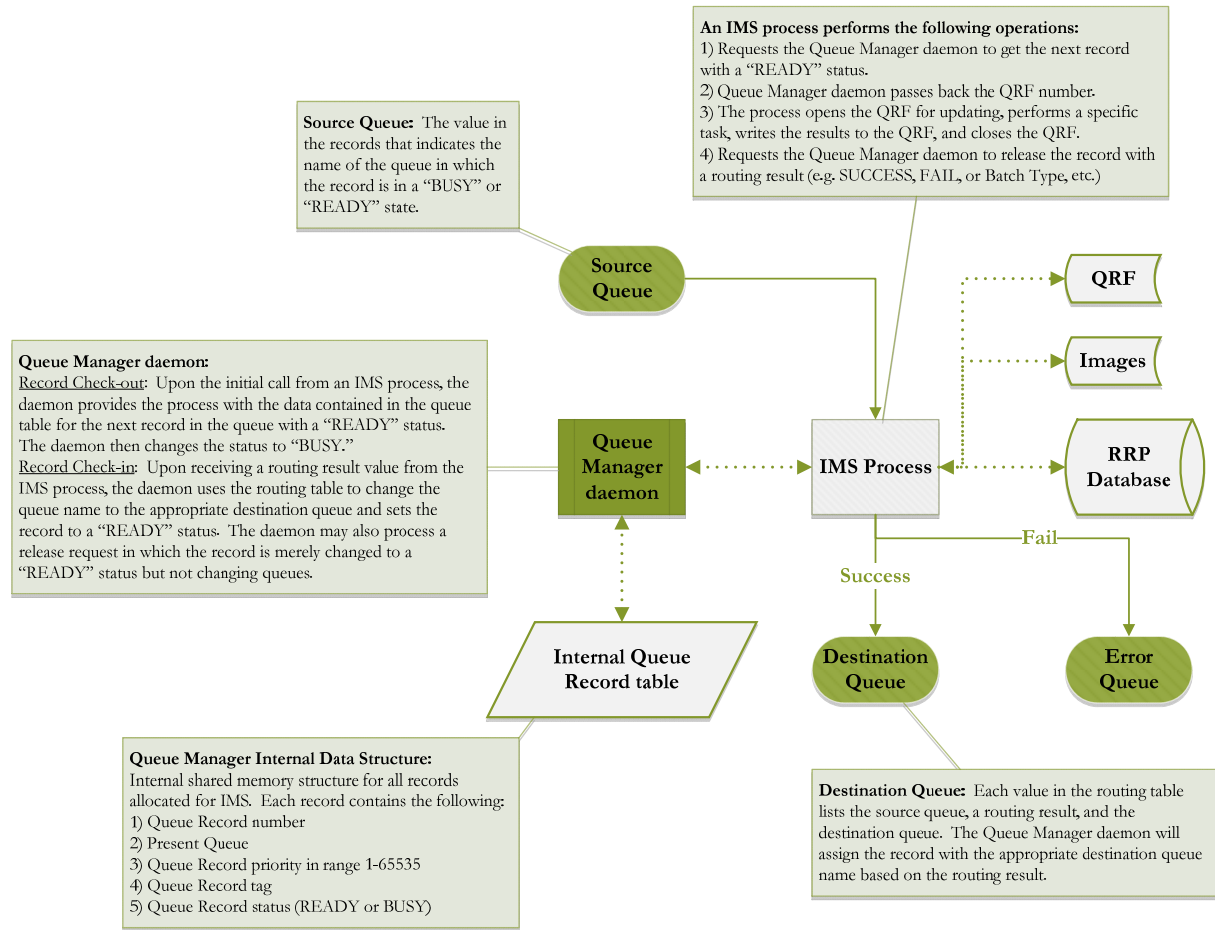


Exhibit VI-2: Image Management System Queue Manager Overview

Remittance Processing Subsystem (RPS)

The **Remittance Processing Subsystem (RPS)** handles incoming paper tax returns and check payments for the Florida Department of Revenue and other agencies. The subsystem processing enables Check and image deposit to the bank and transmission of a data representation (output file) to the downstream data repository (SUNTAX).

To accomplish this task, the payment coupons and checks are grouped by taxpayer transaction. RPS confirms that amounts on the coupon match the amount written on the check. This process is called transaction balancing.

RPS is responsible for capturing the information necessary to make the deposit and update the taxpayer's account. Exhibit VI-3: IMS Remittance Processing Sub-System Overview shows RPS processing highlights.

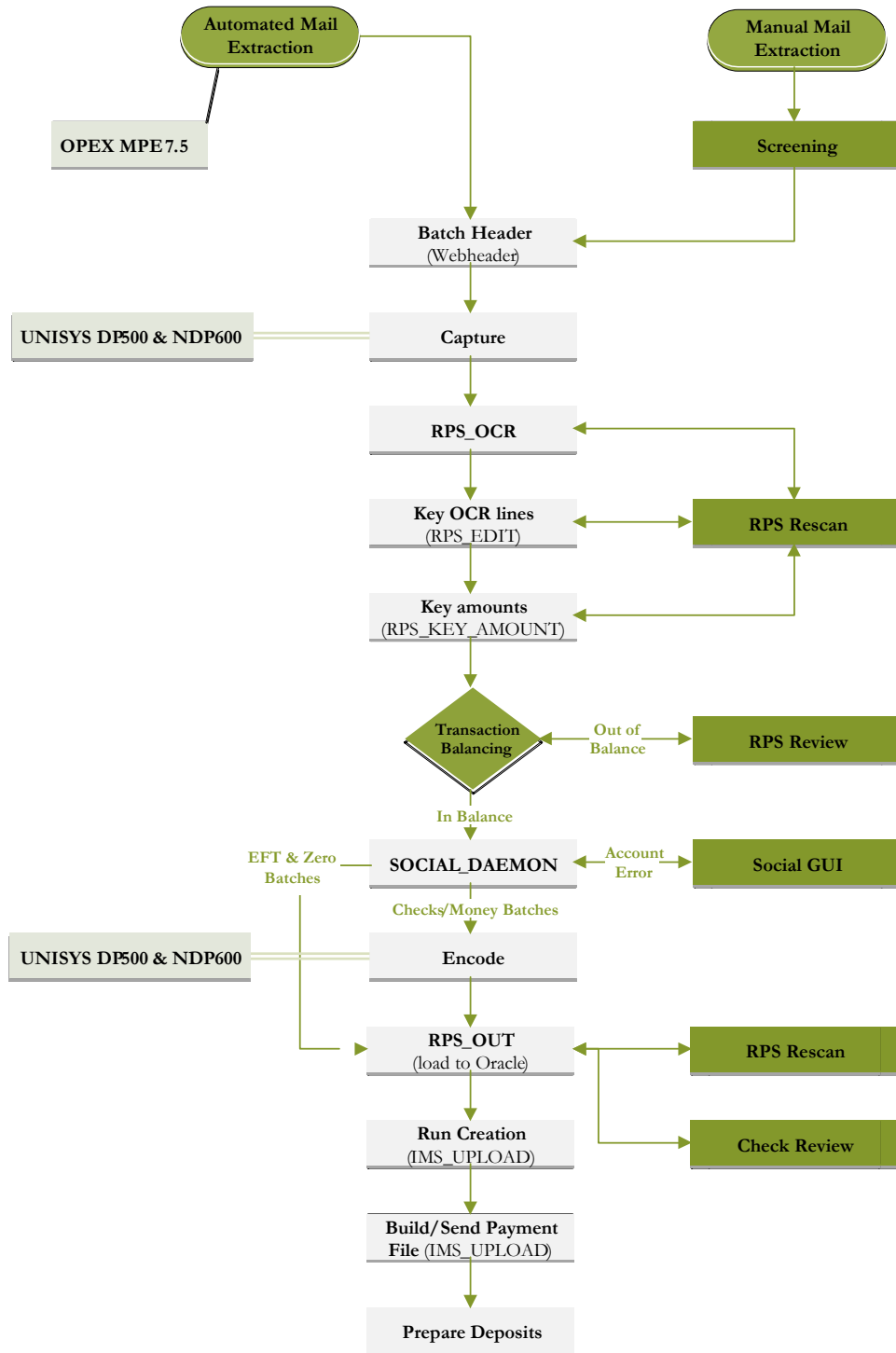


Exhibit VI-3: IMS Remittance Processing Sub-System Overview

Document Processing Subsystem (DPS)

The Document Processing Subsystem (DPS) is a custom software client-server application that uses the Queue Manager software to direct the routing of batches between the various DPS programs. DPS is responsible for performing the following operations:

- Receiving the images and data output by RPS.
- Generating and sending data upload to the downstream interface system.
- Scanning images for letter-sized documents, tax forms, and envelopes not processed by the RPS.
- Merging the images and data generated by the RPS with that generated by the DPS into a single set of images for each submission.
- Performing ICR operations for data capture fields.
- Performing data perfection on the results of the DPS ICR results.
- Inserting submission index data into a central database to support retrieval operations.
- Writing images to long term disk storage.
- Generating Data Capture upload files and sending the files to the downstream interface system.
- Providing process flow management support services for DPS.

Imaging Process

The Document Processing Subsystem generates images of all documents that are not coupons or checks. For IMS, this consists of full-page tax returns, schedules, worksheets, correspondence, and envelopes.

An escort page is used to maintain the integrity of the submission for envelope only/penalty only batches. For example, if a sales tax return is received late, the envelope is scanned.

The Kodak scanner reads the barcode ID of the tax return, if present, to identify the start of a submission. If there is no barcode on the form, it will read the barcode of the escort page. All pages following the barcoded return or the escort page will be considered part of the submission until another barcode is read. Each page is imprinted by the scanner with the microfilm roll and frame number vertically along the upper right side of each document. Both sides of each document are imaged (duplex scanning). An image containing the microfilm roll and frame and other descriptive information is created.

The imaging process consists of Kodak Model 660i, OPEX AS3690i, and OPEX 2200 scanners. Each scanner type is controlled by a Windows workstation. These workstations provide batch control through a graphical user interface and produce Group IV standard images. The controllers retain all images.

The OPEX AS3690i is a high-speed color scanner with a unique drop feeder that is integrated into an OPEX Rapid Extraction Desk. By combining mail extraction with image capture, the operator can open, extract, identify, capture, orient, sort (up to 90 pages per minute with one operator in a single pass), print, and output mail contents. This new equipment is used to process the high volume of CAMS (Child Support Enforcement Automated Management System) correspondence that is routed through the Revenue Processing Center.

The OPEX 2200 is a high-speed color scanner, similar to the OPEX AS3690i but without the extraction desk, that is used under the same circumstances and purposes.

For the Kodak scanners, the image placement will rotate onto any of the six (6) data drives that are available on IMS. The data files that are generated will be stored on a separate data drive for pick up by the Batch Preprocessor Daemon.

Batches that are scanned on the Opex Scanners will have the images and data files placed in the same location on the designated drive letter assigned inside the job running on the Opex Scanning machine. The Opex Daemon will pick these files up to be processed into IMS later in the process.

Exhibit VI-4: IMS Document Processing Sub-System Overview shows processing performed by the DPS subsystem.

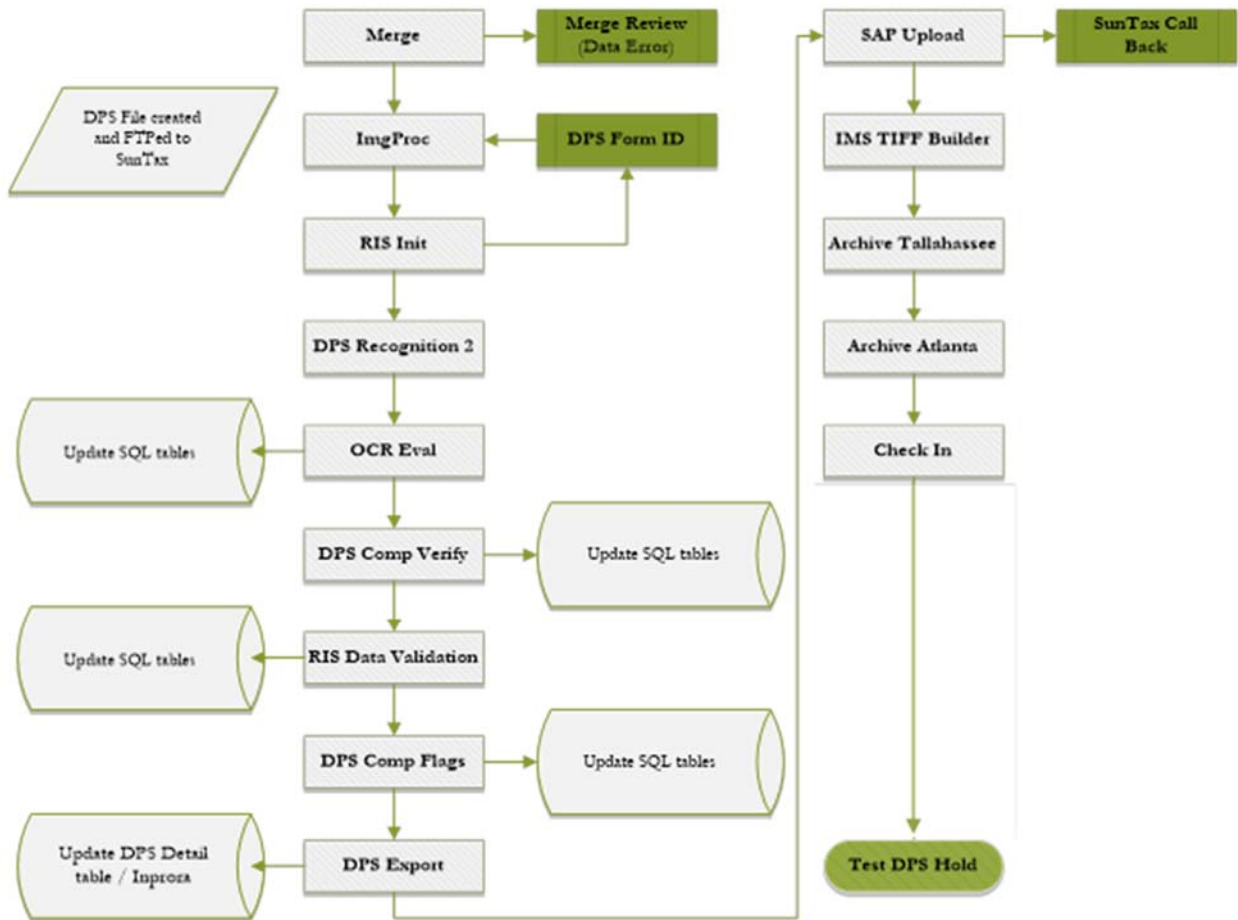


Exhibit VI-4: IMS Document Processing Sub-System Overview

Remote Capture Process

Workers also process remittance and documents delivered to field service centers using the remote capture technology and process. The remote scan prepares and scans remittance and documents and integrates records into the workflows to complete processing managed by Queue Manager.

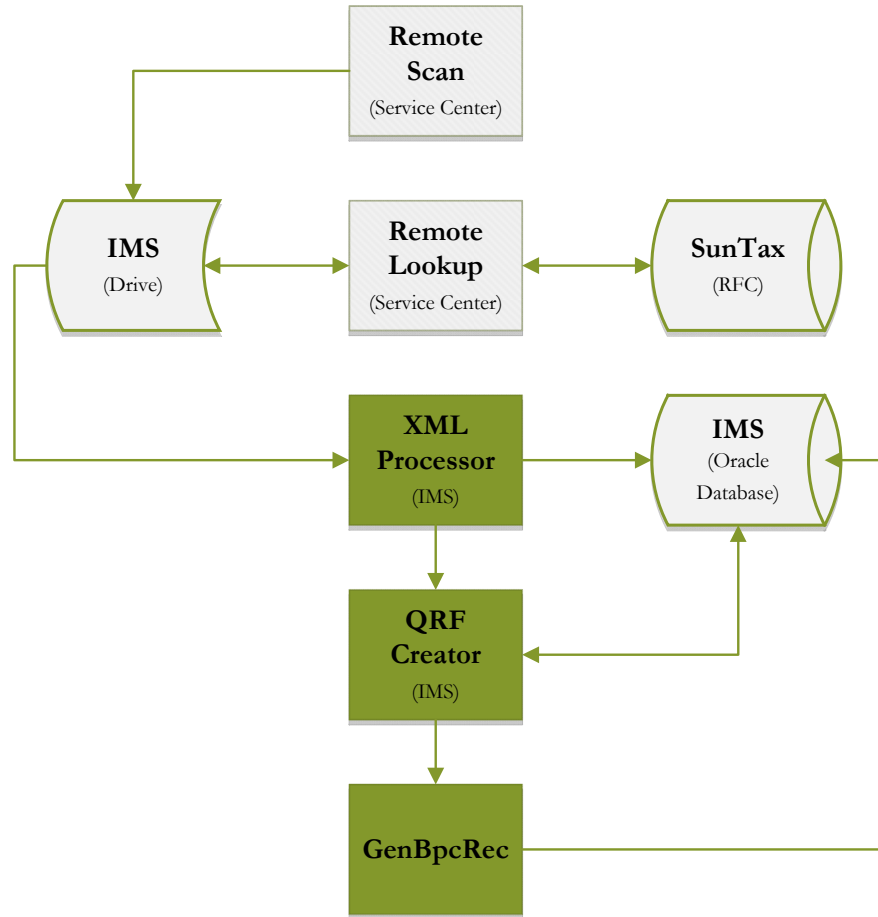


Exhibit VI-5: Remote Capture Processing

Remote Scan is an application used in service centers throughout the Department. The program runs on a computer attached to a Fujitsu scanner. The scanning software allows the users to indicate the type of batch: “Money” for returns with payment or “Zero” for those without. The program will scan the documents, perform an OCR read of each page, create an image displayed on the screen, and try to identify the document type from the OCR read. For document types unidentified by the automated process, the operator will make the determination. After the system and worker process all items, the system sends records to the designated IMS drive. The images and eXtensible Markup Language (XML) file generated during this process are placed on IMS.

Batch Manager Application

The Batch Manager application provides a means for Department personnel to identify the current processing status of each batch using the Department of Revenue nomenclature instead of the internal QRF identification used by the queue manager. This application maintains a separate database that contains entries for each batch processed by either the RPS or DPS scanners.

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

Batch Manager 4.0

Queue Name	Busy Recs	Ready Recs	Clients	State
FREE	4	31146	0	OPEN
BPC_GEN	0	2	0	OPEN
RPS_OCR	0	2	0	OPEN
RPS_EDIT	3	135	0	OPEN
RPS_KEY_AMOUNT	4	3	0	OPEN
RPS_KEY_FLAGS	0	8	0	OPEN
RPS_TEST	0	0	0	OPEN
RPS_KEY	0	0	0	OPEN
RPS_REVIEW	0	0	0	OPEN
RPS_RESCAN	2	21	0	OPEN
SOCIAL_DAEAMON	1	123	0	OPEN
SOCIAL_GUI	1	3	0	OPEN
RPS_BNC	0	26	0	OPEN
RPS_BNC_HOLD	0	19	0	OPEN
RPS_OUT	0	0	1	OPEN
DIN_UPLOAD	0	187	0	OPEN

Batch<SALES>(26817)

- Submissions(15)
 - Subm <1> (pages 4)
 - < Page 1>[coupon(DR15)-0.00]
 - < Page 2>[coupon(DR15)-0.00]
 - < Page 3>[check-6291.50]
 - < Page 4>[check-0.00]
 - Subm <2> (pages 4)
 - Subm <3> (pages 4)
 - Subm <4> (pages 4)
 - Subm <5> (pages 4)
 - Subm <6> (pages 4)
 - Subm <7> (pages 4)
 - Subm <8> (pages 4)
 - Subm <9> (pages 4)
 - Subm <10> (pages 4)
 - Subm <11> (pages 4)
 - Subm <12> (pages 4)
 - Subm <13> (pages 4)

Browser | **Table**

Batch Manager is monitoring PRODUCTION

QRF <26817>

Queue:	RPS_EDIT
Owning Client Name <i>if BUSY</i> :	
Records Checkin Time:	1136321809
Batch Type:	SALES
Validation Date:	20051220
Batch Source:	remittance
Run number:	00
Batch #:	4607

Exhibit VI-6: IMS Batch Manager Application

SUNRISE

This application provides a web-based image retrieval system. Authorized users can select from appropriate tax areas using LDAP authentication.

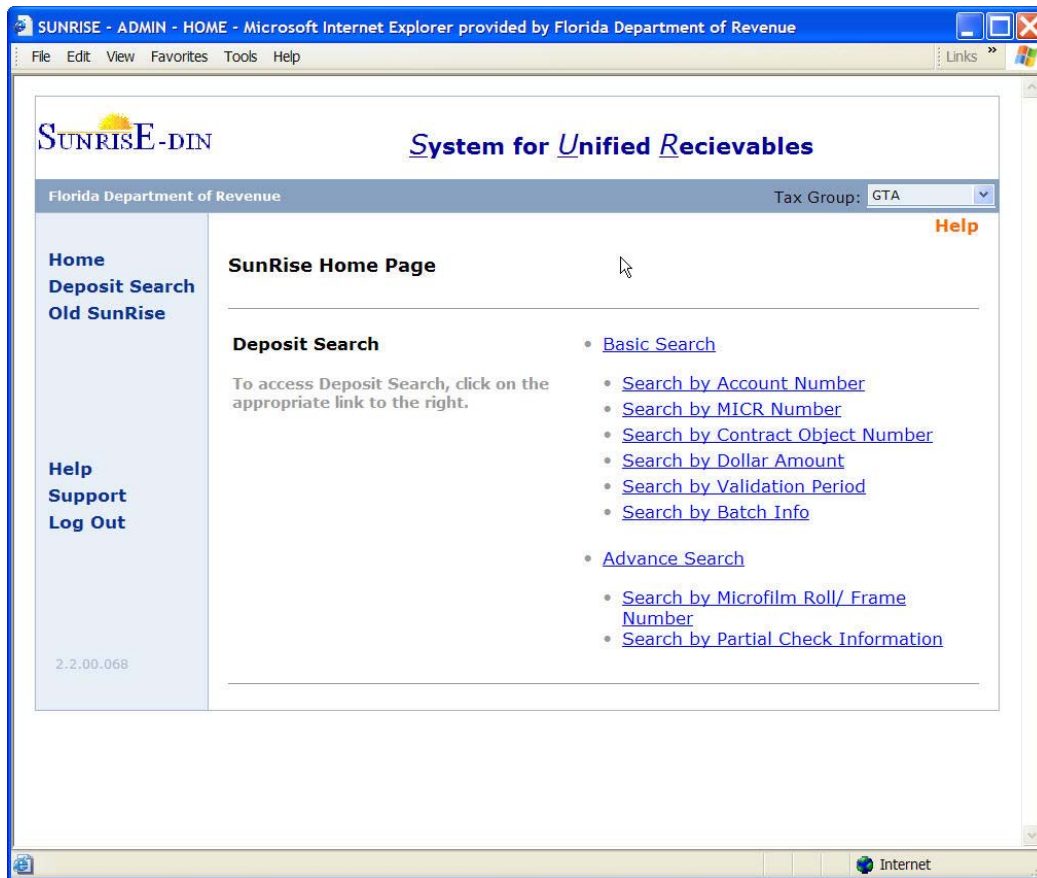


Exhibit VI-7: IMS SunRise Image Viewing Application

Technical Architecture

The following table lists the technical architecture hardware used to support the Image Management System. The table includes a hardware description and primary usage.

Equipment	Usage
Silkworm 200E	Legacy Switch
Silkworm 200E	Legacy Switch
IBM SAN24B-5 Switch	SAN Switch
IBM SAN24-B Switch	SAN Switch
HP Proliant DL360 G6	Server
HP Proliant DL360 G6	Server
Power Vault 2205	Storage
Data Domain DD510	Backup

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

Equipment	Usage
Power supply	SAN
Power supply	Chassis
9. BL7000c HP enclosure	Chassis
1. BL870c blade	Server
2. BL860c blade	Server
3. BL460c blade	Server
4. BL460c blade	Server
5. BL460c blade	Server
6. BL460c blade	Server
7. BL460c blade	Server
8. BL460c blade	Server
9. BL460c blade	Server
10. BL460c blade	Server
11. BL460c blade	Server
12. BL460c blade	Server
XIV IBM System	Storage

Exhibit VI-8: IMS Technical Architecture - Hardware

Custom Application Software

IMS consists of about 100 custom developed and maintained application programs. These programs consist of about 460K lines of custom code written in multiple application development languages as shown in Exhibit VI-9: IMS Programs by Image Management System Component.

Category / Program Type	Programs	Sum of Lines of Code
DPS	27	105719
C	3	10815
C#	10	47049
Java	10	35989
VB.NET	3	8856
VB6	1	3010

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

Category / Program Type	Programs	Sum of Lines of Code
INFRASTRUCTURE	18	120916
C	2	3162
C#.NET	3	7861
Java	6	20083
Java Libraries	3	43044
Platform independent/ Java	1	6270
UNIX / C	1	33537
UNIX/C/Shell scripts	1	2675
Windows /C++	1	4284
IPT	3	6743
Java	3	6743
MEF	5	12835
C#.NET	3	10845
Java	2	1990
OPEX	3	5219
C#	1	0
Config	1	0
Java	1	5219
Oracle	1	28500
Oracle	1	28500
OTHERS	2	5078
Java	2	5078
Remote	5	19401
C#.NET	3	10221
Java	2	9180
RPS	26	144868
C	2	6909
C	1	4871
C#.NET	1	3348
Java	16	108867
Opcon		
Registry	1	0
Tool	1	0
VB6	4	20873
SunRise	8	16987
Java	6	14987
Java	1	2000
Java and Oracle EM	1	0
Grand Total	98	466266

Exhibit VI-9: IMS Programs by Image Management System Component

c. Current System Resource Requirements

<p>Platform</p>	<p>The system uses multiple physical Windows and Unix servers to support IMS.</p> <p>The Unix Servers support core IMS processing and host the Oracle Database that stores information used in processing. The specs of the IMS Unix server are:</p> <ul style="list-style-type: none"> • Hardware: ia64 HP BL870c, Dual-Core Itanium 2, Memory 48GB • OS: HP-UX 11i v3 <p>The specs of the IMS Development and QA server are:</p> <ul style="list-style-type: none"> • OS: HP-UX 11i v3 • Hardware: ia64 HP BL860c, Dual-Core Itanium 2, Memory GB • Logical servers run as virtual machines on this hardware. <p>The specs of the IMS disaster recovery server are:</p> <ul style="list-style-type: none"> • OS: HP-UX 11i v3 Standard – No online JFS • Hardware: HP BL830, 2 VCPUs, Memory 16GB <p>Multiple Windows Servers perform archive processing. The specs for the Windows servers are:</p> <ul style="list-style-type: none"> • OS: Windows 2008 R2 Standard 64bit • Hardware: HP Proliant DL360 G6 <p>The specs for the Archive DR Windows Servers are:</p> <ul style="list-style-type: none"> • OS: Windows 2008 R2 • Hardware: HP BL460c G7
<p>Direct Access Storage Device (DASD) Storage</p>	<p>The IMS includes the following storage devices:</p> <ul style="list-style-type: none"> • IBM XIV SAN (Machine Type 2812, Model A14, System Version 10.2.4.3) • 2 IBM SAN24B-5 SAN switches • DDR510 to backup up Imaging data • 3 Aegis Padlock DT USB Hard Drives (2 & 3TB) used to ship IMS Archive Server images to the ATL DR site

Exhibit VI-10: Current Resource Requirements

d. Current System Performance

Current System Performance

The current Image Management System supports the processing volume of current workloads. The IMS produces accurate deposit of correct remittance amounts to the correct taxpayer accounts. Image Management System instability and the structural processing flows of the IMS can result in delay of remittance deposits beyond desired timeframes. Interactive screens especially data entry screens have good response time. Batch processing and file

transmission performance meet nightly processing schedule goals. There is enough technology infrastructure capacity to handle volume and seasonal processing spikes.

Strategic Information Technology Direction

The Department has followed a strategy of internal custom development and maintenance of the IMS. The original system was developed by an external vendor. Later, Department resources assumed maintenance responsibilities that customized and evolved the system to meet Florida processing specific requirements. In several areas, the system made use of externally-purchased products. In addition to posing a security risk, lack of support from the products’ vendors also presented maintenance challenges. In several of those situations, the Department replaced unsupported functionality with custom, internally-maintained application code. Over the years, many of the people that maintained internally-developed application code left the Department and left a knowledge gap, making it difficult to sustain the system. Based on this experience, the Department would consider replacement of the current Image Management System as priority.

The Department has conducted RFI from the Vendor Community and performed an assessment of Image Management System risks that could affect the Department’s ability to process using the IMS. The replacement of the existing IMS implementation will fulfill several critical needs for the Department of Revenue including:

- Reducing risk of short and long-term system outage or unavailability to support processing
- Improving processing cost effectiveness
- Reduce time to deposit remittance and make documentation available to enterprise systems
- Improving security and data protection of sensitive taxpayer information
- Upgrading aging technology with supported systems and applications

e. Current System Risks

The Department performed analysis of the technology and processing risks related to the IMS. This analysis identified risks that could affect the Department’s ability to support remittance and tax document processing for the next three to five years. Exhibit VI-11: Current Image Management System Risk Findings below shows the number and category of risks identified by the assessment.

Risk Grouping	Risk Grouping Description (Risks related to:)	Risks
Q-manager	Workflow management processing	13
Mitek	Optical Character Recognition	8
Development	Ability to develop and maintain system code	4
End-of-Life	Use of software products that are unsupported or out-of-date	14
ICL	Electronic deposit of remittance	1
Prep & Scanning	Handling documents before imaging	7
Security	Security and data privacy protection	12
System Management	System monitoring and system maintenance	5
Resources	Retention and skills of people that use and support the IMS	3
Other	Various risks including facility, postal services, etc. not directly related to the IMS per se (treatment of these was deferred)	30
Total		97

Exhibit VI-11: Current Image Management System Risk Findings

Deliverable 01: System Availability and Operability Assessment dated 1/27/2017 documents risk findings, treatment

options, treatment recommendation, and estimated treatment cost for each risk.

2. Information Technology Standards

Department and State Standards

A complete list of technical requirements and standards were documented for the proposed new system. This document lists the high-level requirements and standards the proposed solution should satisfy in the following categories:

- Architecture
- Security
- Usability
- Development & Support Services

Beyond the requirements and standards listed in this feasibility study, the proposed solution must comply with selected production AST application standards and Florida Statute standards that are already in existence.

System security is paramount, compliance with NIST, PII and HIPAA standards will continued to be followed and compliance with Rule 74-2, F.A.C. - Florida Cybersecurity Standards and Rule 74-3, F.A.C. - Data Center Operations.

B. Current Hardware and/or Software Inventory

1. Hardware Inventory

Description
HP Servers
Fujitsu 6670i
Fujitsu 6240
Fujitsu 6240z
Fujitsu 7180
NDP600 Quantum Transports
Kodak 660i
OPEX 3690s
OPEX 2200

Exhibit VI-12: Current Hardware Inventory

2. Hardware maintenance costs

Vendor	2016 Annual Cost
OPEX	\$244,292.49
Burroughs	\$93,064.08

Kodak	\$31,414.80
Pitney Bowes	\$297,163
Fujitsu	\$61,020.00
<i>Total Hardware Maintenance</i>	\$726,954.37

Exhibit VI-13: Current Hardware Maintenance Costs

3. Software maintenance costs

Vendor	2016 Annual Cost
Pixtools	\$995.00
Oracle	\$1,033.89
Serena	\$2,955.02
Mitek	\$19,168.65
<i>Total Software Maintenance</i>	\$24,152.56

Exhibit VI-14: Current Software Maintenance Costs

C. Proposed Technical Solution

1. Technical Solution Alternatives

Background

The current technology of the Image Management System supports processing from a period when the state operated legacy tax processing systems. When originally established, the Department physically took deposits of checks to the bank and image-scanning machines were slow. The workflow to process remittance and documents required processing checks and documents separately to minimize the elapsed time to deposit checks into state bank accounts. Additionally, workers needed to separate correspondence and checks based on tax and document type. To provide accurate tax type specific remittance deposits, workers would manually organize remittances by type and create small batches of remittances. Batches of remittances would use controls to balance. Small batches enabled workers to isolate errors quickly to the specific batch with a discrepancy. Using small batches also allowed deposit of remittances that balanced without errors while batches with errors required investigation and error correction. This processing allowed workers to identify the source of errors to achieve the goal of error free deposits to the bank and crediting the right taxpayers with the correct remittance amount. The process and supporting systems created separate interface files for each tax type, allowing tax type specific processing by backend systems.

Modern Technology Capabilities

Remittance and document processing technologies have advanced dramatically after the creation of the IMS. Mail processing equipment can open, scan, and analyze mail without human touch at incredible speeds. Image recognition and Optical Character Recognition (OCR) rates have continued to improve, allowing automated error free determination of contents and verification against enterprise system contents. While many of the modern equipment-based technologies are in use by the Department, the software of the IMS that supports legacy processing remains.

The proposed technical solution to replace the IMS enables the following changes to current business processing:

- Process received envelopes without sorting, based on envelope content
- Scanning of envelope and envelope contents into electronic format image(s) upon receipt
- Automatically assigning document type and performing meta data entry from electronic images
- Improved optical character recognition
- Improved work management and prioritization independent of tax type or envelope submission
- Enable electronic deposit batches of any size (e.g. one)
- Expanded real-time integration with enterprise systems (e.g. SUNTAX, CAMS)
- Improved data and data quality for process and analytics improvement

2. Rationale for Selection

The ideal remittance and document processing system enables the Department to process high volumes of remittance and documents accurately, quickly and efficiently. The system should enable access to taxpayer submitted electronic documents and application funds as fast as possible. The expectations and requirements of modern remittance and document processing systems are different from the requirements that drove development of the legacy Image Management System. The table below compares the technology characteristics of the legacy remittance processing and the characteristics of a modern system. The table highlights how the requirements for a modernized system have changed to emphasize systems that are stable and highly available, more connected and more secure:

Solution Alternative Technology Characteristics Considerations		
Item	Legacy System Characteristics	Modern System Characteristics
Postal Processing	<ul style="list-style-type: none"> • Manages process from receipt at processing center • Common processing address 	<ul style="list-style-type: none"> • Manages process from mail send • Strategies to reduce postal delay • Segmentation by PO Box
Content Preparation	<ul style="list-style-type: none"> • Significant manual prep 	<ul style="list-style-type: none"> • Hands-free document prep and scanning
Scanning	<ul style="list-style-type: none"> • Organization and scanning by tax type or document type • Manual document feed 	<ul style="list-style-type: none"> • Scan all contents to electronic upfront
OCR	<ul style="list-style-type: none"> • Inconsistent, low confidence in accuracy 	<ul style="list-style-type: none"> • Multiple algorithms optimized to content type • High accuracy rates
Data Entry	<ul style="list-style-type: none"> • Minimum two passes of independent data entry 	<ul style="list-style-type: none"> • No touch automation
Content Validation	<ul style="list-style-type: none"> • Use of enterprise system data for account validation 	<ul style="list-style-type: none"> • Use of enterprise system data for account, amount, risk, fraud, and other validations
Remittance Deposit	<ul style="list-style-type: none"> • Next business day or later 	<ul style="list-style-type: none"> • < 4 hours from receipt • Weekend processing
Physical Record Storage	<ul style="list-style-type: none"> • Large document storage 	<ul style="list-style-type: none"> • Minimal physical document retention
Service Center Processing	<ul style="list-style-type: none"> • Distributed document capture and scanning 	<ul style="list-style-type: none"> • Volume Optimized (courier to central center, remote scanning, remote end to end processing)
Hours of Operation	<ul style="list-style-type: none"> • Primarily State business days: 6am – 8 pm; 	<ul style="list-style-type: none"> • 7 days per week with multiple shifts
Users	<ul style="list-style-type: none"> • Internal workers 	<ul style="list-style-type: none"> • Internal and customer
User Authentication and Access	<ul style="list-style-type: none"> • Internal system • Multiple User Ids 	<ul style="list-style-type: none"> • Single sign-on

Solution Alternative Technology Characteristics Considerations		
Item	Legacy System Characteristics	Modern System Characteristics
User Interface	<ul style="list-style-type: none"> • Standalone App windows • Command line interface 	<ul style="list-style-type: none"> • Graphical, browser
Integration	<ul style="list-style-type: none"> • Data replication; Data extract, transformation and load (ETL) • Fixed format file interfaces • File transfer 	<ul style="list-style-type: none"> • Real-time data access • Web services • REST, JSON, XML data
Data Sharing	<ul style="list-style-type: none"> • Batch sharing with Enterprise systems 	<ul style="list-style-type: none"> • Emphasis on 360-degree view of customer information • Real-time information sharing with Customer Support
Security	<ul style="list-style-type: none"> • Emphasis on firewall and perimeter security; • Trusted internal staff and infrastructure 	<ul style="list-style-type: none"> • Security hardening in every system component; • Encryption of data at rest and in motion; • Highly-restricted data access
Reporting	<ul style="list-style-type: none"> • Batch jobs extract data and format reports • Extract to data repository 	<ul style="list-style-type: none"> • Real-time operational reporting • Dashboards • Predicative analytics
Business Rules	<ul style="list-style-type: none"> • Embedded in custom application system logic 	<ul style="list-style-type: none"> • Configurable rules
Batch Processing	<ul style="list-style-type: none"> • Processing nightly driven by mainframe processing capacity / cost and database locking issues • Reports produced via batch jobs 	<ul style="list-style-type: none"> • Processing can be run any time • Asynchronous updates
Workflow	<ul style="list-style-type: none"> • Workflow managed manually or via reports • Low visibility to status of specific process or overall backlogs and slack resource utilization • Complex to change 	<ul style="list-style-type: none"> • Manages human and machine tasks performed internally and external to the traditional organization • Processing status transparency with internal and external stakeholders • Dynamic workflow definition and updating
Architecture Services	<ul style="list-style-type: none"> • Custom-developed 	<ul style="list-style-type: none"> • Service-oriented architecture • Flexibility to use of “Best-of-Breed” components or software services
Application Ownership	<ul style="list-style-type: none"> • Internally-owned asset 	<ul style="list-style-type: none"> • Software as a Service (SaaS)
Application Development Strategy	<ul style="list-style-type: none"> • Custom development 	<ul style="list-style-type: none"> • Vendor-provided solution
Application Customization	<ul style="list-style-type: none"> • Business rules defined and applications customized in response 	<ul style="list-style-type: none"> • Adjust Business Rules to Match Application Capabilities
Application Maintenance	<ul style="list-style-type: none"> • In-house on-site • Contracted hourly resources 	<ul style="list-style-type: none"> • Application maintenance provider task-based contracting
Infrastructure	<ul style="list-style-type: none"> • Dedicated servers • Internal and AST services 	<ul style="list-style-type: none"> • Virtual Server • Software as a Service (SaaS)

Exhibit VI-15: Comparison of Legacy and Modernized System Technology Characteristics

The section below describes key technology considerations and rationale for each the technology characteristics above.

Postal Processing

To deposit remittances faster, modern remittance processing systems try to minimize the elapsed time from when a person mails a remittance until deposit of the remittance. Modern systems are used to measure and analyze postal latency allowing decisions and use of techniques including: couriers from regional postal office to the processing center, mail address optimization for each customer based on postal latency, segmentation of mail deliver addresses using post office boxes versus zip+4 addressing. Third party processors may support multiple processing locations allowing reduced postal latency.

Content Preparation

Mail opening and scanning technology advances continue automation enabling hands free processing where an operator can feed in unopened mail and allow mail opening and scanning equipment to open envelopes and scan the contents. The Department has some devices with this capability that could reduce the need for manual content preparation.

Scanning

Legacy remittance and document processing systems required organization of received content based on tax or document type. This required manual sorting and organization of contents before scanning. Legacy scanning equipment often requires manual feed of individual document pages, which is manually intensive. A modern remittance and document processing solution allows document scanning for all document contents to be done upfront at one time without restricting the sequencing of document type identification, meta data entry, content perfection, customer identification, and IML deposit.

OCR

In legacy remittance and document processing systems, OCR reliability especially for handwritten text is inaccurate and unreliable. Modern systems use multiple OCR technology algorithms designed for different content types to increase OCR rates.

Data Entry

In legacy remittance and document processing systems, manual data entry of meta data from scanned documents often required two passes (entry by independent parties) to have confidence in the values. The modern remittance and document processing systems try to achieve no touch processing where documents are not physically touched and limited data entry is needed.

Content Validation

Information validation of inbound transaction content using real-time information from core enterprise systems reduces errors in validating transaction amounts, customers, accounts and other transaction metadata.

Remittance Deposit

High volume remittance processors place intense focus on accelerating deposit of remittances. High volume processors typically target to deposit remittances within 4 hours of receipt. These organizations pursue strategies including postal service streamlining, multiple daily mail deliveries, weekend mail delivery, and processing, extended hour banking relationships and other techniques to make continuous deposits.

Physical Record Storage

Retention of physical records creates cost and security risks. High volume remittance and document processors seek to minimize the number of physical records retained and the duration records are retained. Technology modernization emphasizes scanning all content on receipt and disposing of physical records.

Service Center Processing

Department policy is to accept and process remittances and documents at the distributed service centers. This provides a convenience to taxpayers that want to provide remittance and documents in person. Remote service centers typically lack the processing scale and efficiencies of the central processing center. Systems that enable optimization of resources allow the organization to make the best business decision whether that is to courier or overnight received items to the central processing center, only scan received documents or scan and fully process received items.

Hours of Operation / System Availability

Department facilities currently operate primarily on State business days. The system should support processing on any day of mail delivery. System availability is important. For the new system, high availability with no single points of failure and automated failover of clustered components are a basic expectation.

Users

The expected number of Department system users will decrease over time as the result of reduced submission of physical mailed remittance and taxpayer correspondence. Legislative policy changes, eService capabilities, and usability, marketing, and outreach activities will affect the amount and speed of mail reduction. As mail volume shrinks, some Revenue agencies take on processing of remittance and taxpayer correspondence from other agencies. To support an undetermined number of users the application and hosting infrastructure must be horizontally and vertically scalable. Additionally, licensing terms should avoid per user licensing arrangements and restrictions.

User Authentication and Access

User authentications and access controls are important considerations in differentiating technology solution alternatives. The existing IMS and related systems have Active Directory authentication, distributed network ID authentication, and custom internal access controls. For some workers, this creates the need to use multiple IDs with multiple passwords. Architecturally, there are advantages of externalizing access controls from custom application logic. Single sign-on across applications with coordinated timeout, as well as multi-factor authentication, are base expectations related to access and would be an essential consideration for a vendor-provided solution.

User Interface

Remittance processing includes high volume transactions and access to large amounts of information. A standard requirement for remittance processing systems is to provide an efficient user interface that minimizes key strokes, navigation, pop-ups. The user interface should show document images to workers that need access. The user interface should also protect sensitive information showing needed information without exposing information that is not needed for the worker to perform their task.

Integration

The expectation of real-time or near real-time integration should be the *de facto* expectation for interface processing in the modernized system. Legacy integration strategies of database replication, cross system data synchronization, file extracts, and other bulk data transfer strategies are being replaced for many reasons. The major reasons being the challenges of data privacy protection and the complexities and overhead of duplicated data. For the modernized system, the use of web services is a default expectation for transactional data sharing.

Data Sharing

While there are a limited number of interfaces in the current system, the Department should expect data sharing to increase. The amount of data sharing could increase because of increased emphasis on establishing a 360-degree

view of real-time customer information. Real-time access to in-process information by the Customer Service center is a future data sharing area. The system should provide secure, robust support for data sharing. Vendor-provided solutions address this issue, and continue to stay current with industry trends, standard data sharing formats, and data sharing regulations.

Security

Security is an important consideration in system completion. The security threats and challenges that government and financial systems face can consume significant resources. Regardless of platform alternative, the recommended solution must comply with AST security rules and Florida Cybersecurity Standards. This factor alone may be significant enough to influence the recommended system platform approach.

Vendor-provided products have a significant advantage in security and data protection because of investments in security architecture, and efforts spent on ongoing vulnerability scans and analysis of application and infrastructure. Also, because these solutions are in use in more locations, they benefit from the cumulative experience of all customers, incorporating best security and data loss prevention techniques.

It is important for applications and servers to keep security threats outside the environment. In the legacy system environment, most of the emphasis goes to firewalls, identity, and access controls. There is little emphasis on encryption, software patching and controls for information inflight within a secure space. The modernized solution should require encryption for both external connections to the system and internal connections within the system. Likewise, database encryption and encryption of transmission should be base requirements. Most system administrators should not have access to system data.

Reporting

From a technology perspective, the primary reporting considerations include:

- Reducing need for reports by enabling real-time dashboards and data access
- Ensuring reporting tools are sufficient to meet our reporting needs

If a vendor-provided solution is selected, the data model will be different from the current IMS data model. Even if current system data is migrated to data marts or a data warehouse for reporting, effort will be required to rework current reports if a new or enhanced data model is used. A new data model will have additional data and data types that allow enhanced reporting. It is important to specify expectations related to reports, because most vendor-provided solutions will be limited in their report capabilities and often expect customers to customize or develop their own specific reports.

Business Rules

For remittance and document processing, the system internally maintains business rules. Vendor-provided products will typically support configuration of workflow, validation and other business rules, as opposed to custom coding.

Batch Processing

The legacy system has some batch processing for interface and system administration processing. System modernization efforts should scrutinize current batch requirements for potential elimination and allow processing to be performed in real-time or asynchronously where possible. The system should encourage external interfaces to move from batch to real-time or asynchronous processing.

Even where batch processing must continue because of external interfaces, system completion work should use techniques that will allow the migration to real-time processing without significant rework.

Workflow

Work management is one of the most important capabilities of the system. This area of processing requires the most scrutiny. It is important to evaluate the usability of the system interfaces that users access to view work items and manage work requests of tasks in the business process.

One important feature in the modernized system is automatic updates to the workflow based on system actions or data changes. For example, if a workflow step is complete after a user enters a set of information, the system will be much more effective if the task detects the change in the data and automatically marks the task complete, as opposed to the worker having to go to a work assignment screen and mark the specific task closed. This feature for specific task types greatly increases user satisfaction and reduces delays in overall processing throughput, while at the same time provides improved program and administration integrity ensuring eligibility staff receives proper credits for completed transactions without the risk of erroneous manual entries.

Architecture Services

There are many application architecture services that can be performed by vendor-provided solutions, open source solutions, SaaS services, or custom processing. The use of architecture services reduces risk related to the specific component, but increases the integration complexity. For vendor-provided products, the vendor is typically responsible for integration of these products used by their solution. If the Department requires customer-specific architecture components, responsibility for providing and integrating specific components should be explicit.

A recommended system modernization requirement is to identify the specific architecture services to be used and the process to update or replace architecture services in the future.

Determining the right balance of custom-coded architecture services versus other types of architecture services is a matter of discretion. Architecture services that require specialized skills, must comply with external standards or compliance criteria, are widely used, or are low-cost are candidates to use external architecture services.

Most organizations avoid custom developing security authentication and access, OCR processing, enterprise service bus (ESB) and infrastructure monitoring architecture services.

Application Ownership

The philosophy on application ownership for modern systems has changed for most organizations. When systems had unique business processes or requirements, organizations wanted to retain ownership and control of the application. As organizations recognized that system-processing techniques were common to many organizations, there has been a shift to vendor-provided solutions.

The other consideration is that the system lifecycle has shortened significantly. When systems were expected to operate largely unchanged, other than normal maintenance for decades, it made sense to own the solution. With the pace of major technology change, most organizations recognize that the expected life of a system is not as long as it has been in the past. For this reason, most organizations are now favoring a rent instead of buy strategy.

From a Department budgeting perspective, renting reduces discretion on maintenance expenditures and reduces the effort to secure capital funds needed for major system updates. This can help the Department justify that the system receives the maintenance to keep it operational.

Application Development Strategy

Custom development of replacement enterprise applications is rarely a viable option because of the large capital expenditure, history of budget overruns, and delayed implementations. Transfer of a custom solution followed by customization of the system was a popular strategy 15-20 years ago. A transfer strategy was lower risk because the transferred application:

- May have some maturity from iterations of use
- May have eliminated of defects from production use
- Allowed the customer to own the custom solution

The transfer approach is now out of favor because in practice there are not significant savings, especially if there are a significant number of customer specific customizations. The application architecture of the transfer system will also influence ongoing maintenance costs and can limit ongoing system evolution.

Enterprise application development is now primarily completed in vendor development centers that concentrate thousands of workers and lower cost resources. Vendors have hiring, management, professional development, and quality management synergies in these centers and prefer to do application development and maintenance work in these locations.

Application Customization

There has been a change in thinking on how to implement modernized systems. The traditional approach that derived from when there were few automated systems was to define requirements and then build or customize the new system to meet the specified business requirements. With the introduction of vendor-provided products, organizations are looking at the total cost to implement and operate, and are finding that instead of business requirements driving the system, it is often faster and more cost-effective to change the business processes and requirements to match the capabilities of the vendor product or SaaS solution. These approaches are different. If procuring and considering a vendor-provided product or SaaS solution, it is important to align the procurement and negotiation strategy with the approach.

Application Maintenance

Application maintenance strategies have evolved and are continuing to change. The traditional application maintenance approach for enterprise custom systems owned by an organization is to have an onsite team of application developers. For government systems, these resources are often contracted resources that perform services for a long period. Organizations focus on minimizing rate per hour paid and work on a capacity basis, providing maintenance and enhancement within the contracted capacity.

For organizations that purchase vendor-provided products for enterprise use, it is common to use an application service provider that manages all maintenance of the product. Work includes product customizations and integration work to support product upgrades. The Application Service Provider works closely with the vendor and often supports multiple customers with a shared pool of resources.

For organizations that use SaaS solutions, the service provider handles all application support and maintenance. These services are provided directly by the SaaS provider.

Infrastructure

A major part of modernizing the system is enabling and modernizing the system infrastructure. The system infrastructure is the network, servers, system software, hosting, and systems operations capabilities.

Improvements in technology have standardized and virtualized infrastructure, allowing leveraging of support resources across a much larger number of systems and system infrastructure components. Cloud providers use this standardization to support many customers at a low cost.

3. Recommended Technical Solution

The technical solution approach that the Department has selected is to replace the Image Management System with a vendor-provided solution. The technical advantages of using this solution are:

- Reduced implementation time and cost
- Improved system stability and availability
- Maturity and breadth of functionality
- Use of current and future vendor-supported technology software and platforms
- Ability to configure workflow, business rules, validation and recognition processing vs. custom development of application code
- Better data security and data privacy protection

- Ongoing vendor maintenance of the solution

Vendor-provided remittance and document processing solutions offer many similar features. Other states report successful migration to these solutions. A couple of dominant vendors have multiple State Revenue remittance and document processing solutions implemented and operational; however, multiple vendors have viable solutions that will meet core remittance and correspondence management capabilities.

Overall, the implementation of a vendor-provided solution to replace the Image Management System will:

- Improve the stability and availability of the system
- Reduce the processing costs for remittance and document processing
- Accelerate the time to deposit remittances
- Improve the security and data protection of taxpayer information

D. Proposed Solution Description

1. Summary Description of Proposed System

The proposed solution to replace IMS processing must support high volume of paper remittance and taxpayer correspondence in a secure environment. The expected components of the new system include:

IMS Replacement System – Core application system engine, architecture and common services that support all Revenue processing functionality and IMS Replacement System functionality

Reporting Platform - Reporting platform for Department staff use of dashboards, standard reporting, ad-hoc reporting, and drill-down reporting and descriptive reporting capabilities of new remittance and taxpayer correspondence processing workflows.

Solution Architecture – The application, servers, storage and system management may use either an on-premise, hosted, or cloud-based solution.

2. Anticipated on-going operating costs

Exhibit VI-16: Future Image Management System Maintenance & Operations Costs lists the anticipated annual maintenance and operating costs for the existing and new Image Management System during implementation and after the system implementation of the proposed solution.

Cost Area	Period	FY 2017-2018 ¹	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Totals
M & O	Existing	\$ 751,107	\$ 751,107	\$ 751,107	\$ 751,107	\$ 751,107	\$ 751,107	\$ 3,755,535
	Existing Impacted	\$ 751,107	\$ 723,840	\$ 696,573	\$ 696,573	\$ 696,573	\$ 696,573	\$ 3,510,134
	New IMS	\$ -	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 66,000	\$ 330,000
	Total	\$ 751,107	\$ 789,840	\$ 762,573	\$ 762,573	\$ 762,573	\$ 762,573	\$ 3,840,134
	Savings	\$ -	\$ (38,733)	\$ (11,467)	\$ (11,467)	\$ (11,467)	\$ (11,467)	\$ (84,599)

¹ FY 2017-2018 is the pre-DDI year.

Exhibit VI-16: Future Image Management System Maintenance & Operations Costs

3. Requirements for Proposed Solution (if any)

Technical Requirements are defined as those items that must be met to address the information technology processes of the Department; they are what must be supported, from a technical perspective, to meet the Department’s technical environment needs.

Technical Requirements

The system must:

- Employ defined data standards (e.g., consistent data schema, data elements, data class, field lengths, data

- tables, naming conventions).
- Provide the ability to associate supporting documentation (e.g., scanned documents) with a system record.
 - Use vendor supported software versions and commonly used programming languages.
 - Have complete source code available for ongoing maintenance and modifications.
 - Be upgradeable to support vendor supported hardware versions.
 - Employ a data model that enforces referential integrity.
 - Provide a mechanism for recording and viewing system errors and warnings.
 - Provide a mechanism to notify the system administrator when definable performance and storage thresholds are exceeded.
 - Allow for maintenance and support activities to be carried out while the application and supporting systems are online (e.g., "Hot" backup procedures).
 - Provide the ability to report on interface transmissions (e.g., total number of records loaded, date of interface transmission, amount of time to execute the interface transmission, errors, and failures).
 - Include tools for monitoring and reporting capacity and performance for all system components.
 - Include tools for customizing the system (e.g., adding functionality, modifying existing functionality, modifying configurable settings).
 - Support the latest encryption standards for the transmission of data.
 - Provide the ability to transmit the scanned data through multiple methods (e.g., FTP, web-service).
 - Provide data security with regard to electronic privacy and regulations.
 - Provide approved end-users with the appropriate access to modify report queries on-line.
 - Provide the ability to generate reports based on report specific user-defined parameters.
 - Provide the ability to search a range of data values.
 - Provide the ability to uniquely identify users by User ID.
 - Limit a user's access to reports based on the user's security profile.
 - Provide the ability to issue notifications or restrictions as reminders to key in required fields.

E. Capacity Planning

Storage Growth

Exhibit VI-17: GTA Database Storage and Growth Rate highlights the database storage usage and the historic annual growth rates. Growth rates for database storage are expected to continue at these rates to support ongoing IMS processing.

Database Name	Type	Database Size (Terabytes)	Used in %	Annual growth rate
Statistical Information	Oracle	0.09	84.58	7.3%
IMS Database Connectivity	Oracle	0.98	47.45	4.0%
Resource Information System	SQL	0.05		7% (est.)
Resource Information System Archive	SQL	0.08		7% (est.)

Exhibit VI-17: GTA Database Storage and Growth Rate

VII. Schedule IV-B Project Management Planning

The following section includes the Departments project management plan and any associated planning tools/documents that will be used.

A. Project Charter

The project charter establishes a foundation for the project by ensuring that all participants share a clear understanding of the project purpose, objectives, scope, approach, deliverables, and timeline. It serves as a reference of authority for the future of the project. It includes the following:

1. Project Name

This project is referred to as Image Management System Modernization project.

2. Purpose

The purpose of the project is to select a technology solution and vendor(s) to modernize the current Image Management System (IMS) at the Florida Department of Revenue (Department) that will meet the Departments strategic objectives by implementing modern system functions and infrastructure over a three-year period. This would be done through one or more procurements to replace specific IMS components with a vendor-provided product.

The tangible benefits include:

- Reduced operational costs
- Reduced dependency on manual paper processes
- Reduce system dependency on human resources
- Reduced data entry and erroneous data
- Reduced storage costs for records retention at the Department
- Improved insight into process metrics
- Increased system accessibility, and a
- Workload savings achieved by streamlining processes and implementing system standards

The intangible benefits of the project include:

- Increased quality assurance
- Increased data sharing within the Department
- Increased trust in the system and its ability to automate remittance and document processing, and
- Decreased errors by implementing a more robust, faster processing system

3. Objectives

The Department's Information Services Program (ISP), in partnership with the General Tax Administration (GTA) program collaborated to create a list of overall objectives for a new Image Management System. The Department defined their business and technology objectives to be addressed as part of the 2017 IMS Modernization effort. The objectives will be used to assess the viability of IMS replacement options, future implementation schedules, and to ensure any future system and implementation strategy align with the needs of the Department.

Those defined objectives include:

- Provide a system that reduces the amount of time required to deposit taxpayer checks in the bank.
- Provide a system that comports with current technology platforms, improving usability for the Department.
- Provide the latest technology architecture that supports dynamic process modification resulting from legal mandates and changes.
- Provide a system that can leverage and integrate external and internal data sources and data analytics to measure performance metrics across the IMS processes.

- Provide a system that reduces the amount of paper handling.
- Provide an interoperable and fully functional Image Management System to meet the demands of a dynamic and data intensive revenue collection and processing environment.
- Provide a system that leverages modern technologies to attract and retain skilled technologists and support staff.
- Provide a system that can maintain a repository of digitized taxpayer submissions that can provide image access to other Department applications.
- Provide a phased implementation plan identifying the functional, budget, resource, and procurement requirements to ensure a cost effective and realistic acquisition process.

4. Project Phases

The enhancement/replacement of IMS will encompass specific and clearly defined phases which will include:

- Development of detailed plans and requirements
- Development and release of a procurement vehicle
- Management of the procurement process resulting in the selection of an implementation vendor
- Collaboration with and oversight of the implementation vendor from project initiation through the implementation of a fully operational solution

The project is envisioned to include a phased rollout of technical and functional capabilities, the current Image Management System will remain in operational status throughout the lifecycle of this effort.

The Department will invest internal resources and funds to begin several of these activities before the first official year (FY 2018/19) of funding requested in this IV-B. These activities will accelerate the implementation timeline and allow benefits to be achieved a whole year sooner. Prior to the first year of funding the Department will establish the PMO, perform detailed planning and requirements development that will be used during the procurement process. This allows the Department to establish a sound foundation to effectively manage the project, and prepare for the award of a systems integrator.

Upon approval of requested funding, this allows the Department to immediately award a vendor in Year 1 (FY 2018/19) and focus on implementing the highest priority functions based upon the business need or technical complexity. In Year 2 (FY 2019/20) additional processing activities will be implemented. This will culminate in Year 3 (FY 2020/21) with the implementation for remote processing functions and the decommissioning of the legacy IMS.

5. Project Management

The preferred project management methodology used by the Department is based on the PMI's Project Management Framework. The Department Project Manager and the implementation vendor will agree upon an appropriate project management methodology that adheres to the Project Management Standards in Rule 74-1, F.A.C. The Project Director or Project Sponsor may consider changes to the methodology at any phase of the project, as deemed appropriate, including the use of Agile methodologies that focus on customer satisfaction through the early and continuous delivery of working software, close cooperation between business users and software developers, quality improvement, and continuous attention to technical excellence and good design.

Regardless of the specific project management methodology employed, management and control mechanisms along with appropriate project artifacts will be relevant to all phases of this project, including:

- Project Charter
- Project contract(s)
- Project Management Plan
- Baseline project schedule
- Project Change Management
- Project Issues Management
- Project Risk Management
- Financial Management
- Reporting

The use of the project control framework indicated above, together with the application of the Project Management Plan, will assist both the Project Manager and the Project Sponsor in planning, executing, managing, administering, and controlling all phases of the project. Control activities will include, but may not be limited to:

- Monitoring project progress; identifying, documenting, evaluating, and resolving project related issues that may arise
- Reviewing, evaluating and making decisions with regard to proposed changes; changes to project scope will be tightly controlled according to a documented change management process which includes a formal request with a stakeholder review and approval process
- Monitoring and taking appropriate actions with regard to risks as required by the risk management plan
- Monitoring and tracking issues as required by a documented issue reporting and management process
- Monitoring the quality of project deliverables and taking appropriate actions with regard to any project deliverables that are deficient in quality

6. Project Scope

The scope of this project will include an additional business process analysis and requirements development effort and the design, development, testing, user training, and implementation of the future Image Management System to support all the Department functional areas.

Also included in the project scope:

- Establishment of a Project Management Office
- Organizational Change Management
- Data conversion and migration
- Data warehouse design and development
- Statewide system implementation
- Content development for training materials and system help screens
- End-user training
- Operations and maintenance planning
- Reporting functions

The table below summarizes the activities to support the future Image Management System effort:

Activity	Description
Analysis	Validation of the system requirements collected during previous business process improvement and requirements gathering efforts.
Design	Joint Application Design sessions with end users, functional and technical design documentation, and user interface prototyping.
Build	Application configuration and system development, database development, data conversion, data migration, data warehouse development, unit testing, creation of help screens and development of an online user tutorial.
Test	Creation of test plans and test cases, and the performance of integration and system testing, user acceptance testing, and regression testing.
Deploy	Implementation planning and the deployment of the new system to a production environment.
Operations	Begins during the system implementation phase. The emphasis of this phase will be to ensure that the necessary equipment, staff, and procedures are in place to meet the needs of end users and ensure that the system will continue to perform as specified.

Exhibit VII-1: System Enhancement Activities

7. Project Deliverables

The following table contains a preliminary list of project deliverables. The final deliverables list, which will include acceptance criteria, will be developed in conjunction with the selected implementation vendor and will be

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

appropriate to the technology solution chosen.

Name	Deliverable Description
Project Management Status Reports	Weekly status reports to project management team.
Risk and Issue Registers	Prioritized lists of risks and issues identified and reviewed during the project.
Meeting Minutes	Record of decisions, action items, issues, and risks identified during formal stakeholder meetings.
Schedule IV-B Feasibility Study (Updates)	Incorporates information to be submitted with the Department’s Legislative Budget Request for follow on phases.
Project Charter	Issued by the Project Sponsor that formally authorizes the existence of the project and provides the Project Manager with the authority to apply organizational resources to project activities.
Project Management Plan	<p>Includes the following documents as required by the Department Project Director or the PMO:</p> <ul style="list-style-type: none"> • Work Breakdown Structure • Resource Loaded Project Schedule • Change Management Plan • Communication Plan • Document Management Plan • Scope Management Plan • Quality Management Plan • Risk Management Plan • Risk Response Plan • Issue Management Plan • Resource Management Plan • Conflict Resolution Plan • Baseline Project Budget
As-Is Business Process Flows	Represents, graphically, the current state of public assistance business processes using standard business process notation. This document should include narrative descriptions of key activities, including owners, inputs, and outputs.
To-Be Business Process Flows	Represents the future state of public assistance business processes, as reengineered by the vendor in conjunction with Department subject matter experts. The process flows are developed using standard business process notation. This document should include narrative descriptions of key activities, including owners, inputs, and outputs.
Technical Design Specification	<p>Detailed technical design for data and information processing in the new business system to include:</p> <ul style="list-style-type: none"> • Data Model/ERD • Data Dictionary • Technical Architecture (to include a hardware usage plan)

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Name	Deliverable Description
Design Demonstration	Review and acceptance of the system integrator’s design required before proceeding to development. Key stakeholders will experience the prototype and then a go/no-go decision will be submitted to the Project Sponsors for action.
Data Conversion Plan	Plan for converting data from existing systems to meet the specifications of the new database design; to include detailed data conversion mapping.
Knowledge Transfer Plan	Details the steps taken to transfer knowledge about the system to the resources that ultimately will be responsible for implementation.
Organizational Change Management (OCM) Plan	Describes the overall objectives and approach for managing organizational change during the project, including the methodologies and deliverables that will be used to implement OCM for the project.
OCM Status Reports	Weekly status reports to project management team.
Stakeholder Analysis	Identifies the groups impacted by the change, the type and degree of impact, group attitude toward the change and related change management needs.
Training Plan	Defines the objectives, scope, and approach for training all stakeholders who require education about the new organizational structures, processes, policies, and system functionality.
Change Readiness Assessment	Surveys the readiness of the impacted stakeholders to “go live” with the project and identifies action plans to remedy any lack of readiness.
Data Migration Plan	Plan for migration of data from existing systems to new databases (as required).
Test Plans	Detailed test plans for unit testing, system testing, load testing, and user acceptance testing.
Test Cases	Documented set of actions to be performed within the system to determine whether all functional requirements have been met.
Implementation Plan	Detailed process steps for implementing the new business system statewide.
Knowledge Transfer Plan	Based on a gap analysis, this plan will detail the steps taken to transfer knowledge about the system to the resources that ultimately will be responsible for post-implementation support.
Functional Business System	Final production version of the new business system.
System Operation and Maintenance Plan	Detailed plan for how the finished system will be operated and maintained.

Exhibit VII-2: Project Deliverables

8. Project Milestones

It is anticipated the project will be managed according to the following milestones. Go/no-go checkpoints may be added to the project schedule based on the chosen solution. Checkpoints will require Project Sponsor sign-off before commencing the next activity.

Milestone	Deliverable(s) to Complete
Legislative Approval	<ul style="list-style-type: none"> Updated Schedule IV-B
Project Kick-Off	<ul style="list-style-type: none"> Project Charter
Project Management Documents Completed	<ul style="list-style-type: none"> Various (See deliverable list)
Business Process Analysis Completed	<ul style="list-style-type: none"> As-Is Business Process Flows To-Be Business Process Flows
Acceptance of Functional and Technical Requirements	<ul style="list-style-type: none"> System Requirements Document Public Assistance Requirements Document
Project Management Documents Completed	<ul style="list-style-type: none"> Various (See deliverable list)
Acceptance of Validated Requirements	<ul style="list-style-type: none"> Validated Functional Requirements Document
Acceptance of User Interface Prototypes	<ul style="list-style-type: none"> User Interface Prototypes
Acceptance of Functional and Technical Design Specifications	<ul style="list-style-type: none"> Functional and Technical Design Specification documents
User Acceptance Testing Complete	<ul style="list-style-type: none"> NA
End User Training Complete	<ul style="list-style-type: none"> On-site training sessions Training materials
System Deployment	<ul style="list-style-type: none"> Functional system released into production
Project Close-out	<ul style="list-style-type: none"> Lessons Learned Knowledge Transfer Contract Compliance Checklist Project Close-out Checklist

Exhibit VII-3: Project Milestones and Go/No-Go Decision Points

9. Change Request Process

Projects of this magnitude should expect change as the project progresses through the design, development, and implementation phases. All change requests will be formally documented and validated by the PMO and the Change Control Committee (CCC), which will be comprised of key project stakeholders according to the Change Management Plan. Once validation has occurred, the appropriate stakeholders will assess the change, determine the associated time, and cost implications.

Upon acceptance of the change request and its validation by the PMO, the tasks to implement the change will be incorporated into the project plan and a project change order will be initiated. A priority will be assigned and the request will be scheduled accordingly. Exhibit VII-5 illustrates the proposed change request process.

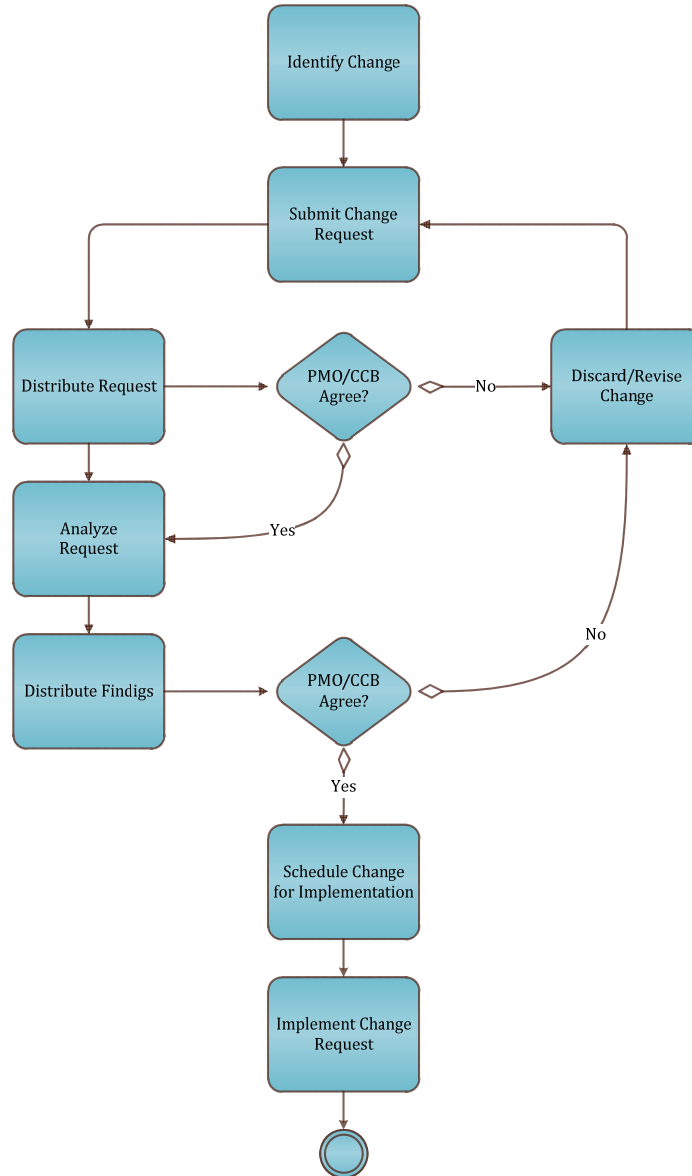


Exhibit VII-4: Proposed Change Request Process

B. Project Schedule

The actual project schedule will be highly dependent upon the business need priority, technical complexities, and solutions available. The development of the actual project schedule will be the responsibility of the Department Project Manager and implementation vendor(s). The figure below represents the high-level project schedule that reflects the planned three-year approach to the enhancement or replacement of the system.

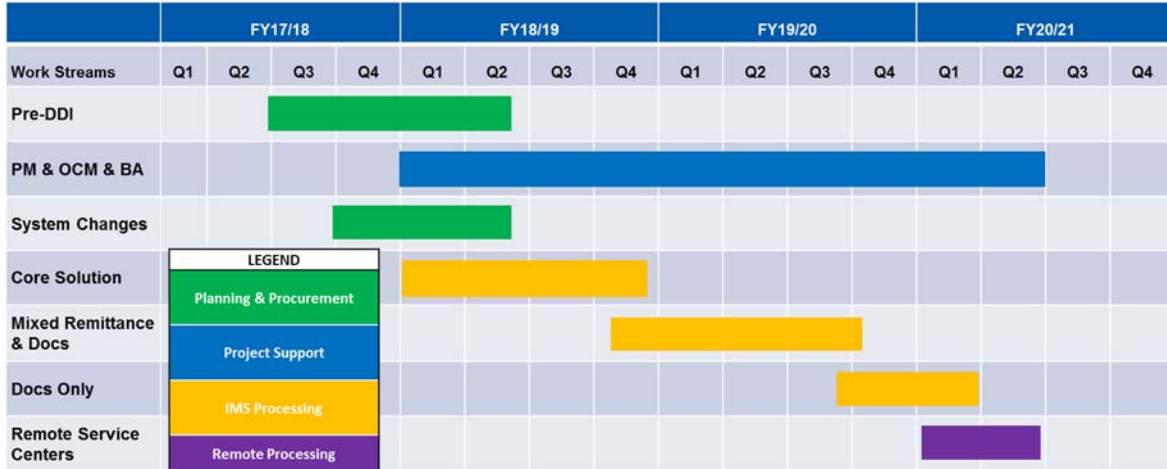


Exhibit VII-5: High-Level Project Schedule

C. Project Organization

The Department Project Management Team will be headed by the Department Project Director and will include the Vendor Project Manager. This team will be responsible for day-to-day oversight of the project.

For a project of this size and duration, the Department will implement a Project Management Office (PMO) to create project management plans, monitor project issues and risks, and provide general support to the Project Director throughout the project.

The project business stakeholders include seasoned Department staff from the program’s core business areas. These key stakeholders will be instrumental in the design, development and testing of the new business system and will assist in the review and approval of all project deliverables.

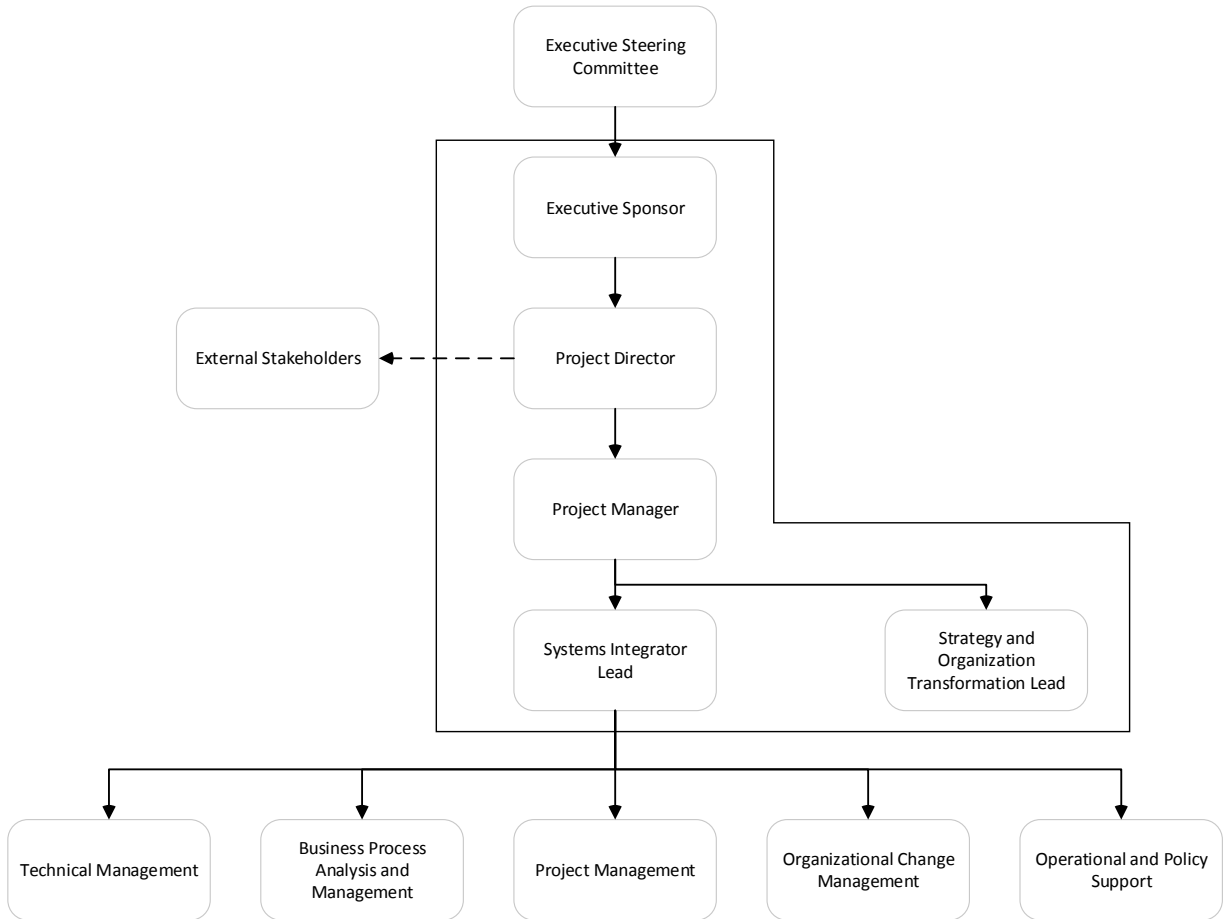


Exhibit VII-6: Proposed Project Organization

SCHEDULE IV-B FOR REPLACEMENT OF IMAGE MANAGEMENT SYSTEM

The following table identifies roles in the project organization and a summary of their responsibilities.

Role Name	Description
Executive Sponsor	<ul style="list-style-type: none"> • Provides executive oversight to the project • Acts as final escalation for all issue resolution • Directs governance
Project Business Sponsor	<ul style="list-style-type: none"> • Has programmatic decision making authority • Champions the project within the customer’s organization • Provides guidance on overall strategic direction • Provides business resources for project success • Has Programmatic responsibility for successful development and implementation of the project • Facilitates communication with the EMT
Project IT Sponsor	<ul style="list-style-type: none"> • Has IT decision making authority • Champions the project within the customer’s organization • Provides guidance on overall strategic direction • Provides IT resources for project success • Has responsibility for successful development and implementation of the project • Facilitates communication with the EMT
Project Budget Officer	<ul style="list-style-type: none"> • Controls project budget • Provides budget related input into project scope and contract change decision making process
Project Director	<ul style="list-style-type: none"> • Has overall responsibility for the successful development and implementation of the project • Oversees the development and implementation of the project • Oversees the Project Management Office for the project • Liaison with IT Sponsor for resources • Liaison with Project Business Sponsor for business resources and day-to-day activities
Project Management Office	<ul style="list-style-type: none"> • Responsible for day-to-day project oversight • Provides overall guidance and direction to the System Integrator • Coordinates with the Project Director for resources • Works with System Integrator Project Manager to make sure stakeholder needs are met • Has daily decision making authority • Oversees and manages project plan • Facilitates the Business Stakeholders Committee • Coordinates project resources, budgets and contract management • Reviews and provides feedback on project deliverables • Responsible for project management areas including scope, risk, quality and change control • Coordinates project status communications • Liaison with external agencies as needed
Project Business Stakeholders Committee	<ul style="list-style-type: none"> • Provides input on functional requirements • Participates in project user group meetings and sessions • Provides input on project activities • Reviews and comments on project documents and deliverables • Disseminates project information and updates to local internal/external stakeholders

Role Name	Description
Systems Integrator (SI) Project Manager	<ul style="list-style-type: none"> • Reports to the Project Director • Works with the Project Management Office to seek guidance and direction; • Responsible for systems integrator project management activities • Leads the planning and development of project deliverables • Develops and manages the project schedule and associated tasks • Maintain all project documentation including detailed project plan • Ensure adherence to the process and project management standards and guidelines • Responsible for project management areas including scope, risk, quality and change control • Prepare formal project reports and presentations • Ensure deliverables conform to the Department standards • Facilitate project related meetings as required

Exhibit VII-7: Project Organization Members - Roles & Descriptions

D. Project Quality Control

The project will follow the PMO guidelines delineating timeline, budget, and quality specifications for each deliverable. Each deliverable will be assigned detailed acceptance criteria in the project contract. Quality will be monitored and controlled by the Project Management Team and deliverables will be accepted only when acceptance criteria have been met. The PMO will provide oversight and assistance to the entire Project Team to make sure that standards are followed.

Project Area	Description
Development Standards	If applicable, the vendor responsible for design and development of the Public Assistance System will follow the Department’s programming and development standards.
Testing Management	If applicable, the vendor will follow the established standards of the Department PMO for Testing Management. This includes unit testing, integration testing, system testing, load testing, and user acceptance testing.
Approval	All deliverables will require individual stakeholder approval and sign-off upon completion of the final draft.
Software Configuration Management	If applicable, the vendor will follow the established standards of the Department PMO for Software Configuration Management. This includes Stakeholder sign-off, documentation, and version control.
Contract Management	The Department PMO will be involved in contract management. All contracts must pass executive and legal approval. In addition, external project oversight will be required for contract negotiation.

Exhibit VII-8: Quality Standards by Project Area

In addition to these formal areas of quality control, the following practices will be maintained during the life of the project.

- Peer reviews of artifacts
- Project team acceptance and approval

- Periodic project team meetings
- Project status meetings
- Periodic vendor, contract manager, project manager and project team meetings
- Change control management processes, including the creation of a change review and control committee that provides representation for all affected stakeholders
- Contract manager and the Department Project Director acceptance and approval
- Maintain detailed requirements definitions under configuration management
- Defined test plan with standard levels of technical and acceptance testing
- Risk Management and Mitigation

Quality will be monitored throughout the project by the PMO. Multiple levels of acceptance by all stakeholders will be built into the process to make sure project quality control.

E. Risk Management

The purpose of risk management is to identify the risk factors for the project and establish a risk management plan to minimize the probability that the risk will negatively affect the project.

The project management methodology chosen for this project will include processes, templates, and procedures for documenting and mitigating risk. Formal risk analysis, tracking, and mitigation will be ongoing throughout all phases of the project. Risks are actively identified, detailed, and prioritized. Mitigation strategies are developed. Risks are tracked, mitigated, and closed throughout the lifecycle. A source of Risks for the project would include items from the Risk Assessment in Section V of this IV-B Feasibility Study that were rated High, and should be mitigated in the first year of the project.

Risk Management Plan

All phases of the project will follow the standards defined by the PMO. Standards include processes, templates, and procedures for documenting and mitigating risk. Formal risk analysis, tracking, and mitigation will be ongoing throughout all phases of the project. Risks are actively identified, detailed, and prioritized. Mitigation strategies are developed. Risks are tracked, mitigated, and closed throughout the lifecycle.

A Risk Management Plan (RMP) will be developed and adhered to throughout all phases of the project. The RMP will include clear risk management procedures including standard checkpoints and mitigation strategies. Execution of a well-defined RMP with clear mitigation strategies for each risk is critical to the success of the IMS replacement. The purpose of risk management is to identify the risk factors for the project and establish a risk management plan to minimize the probability that the risk will negatively affect the project. It is recommended that the following checkpoints be followed during the project:

Task	Recommendation
Risk Management Plan	Have planned semi-annual reviews and updates after the submission and approval of the Risk Management Plan with the Project Director and Project Sponsor. More frequent or “as required” updates should be performed.
Risk Management Reviews	As part of a disciplined approach to addressing project risks, monthly Risk Meetings should be conducted during the project lifecycle.

Exhibit VII-9: Project Risk Checkpoints

F. Organizational Change Management

Purpose: To increase the understanding of the key requirements for managing the changes and transformation that the users and process owners will need to implement for the proposed project to be successful.

Effective Organizational Change Management (OCM) will be integral to the success of this project, and will be a critical success factor for ensuring staff participation in business process improvement, implementation, and user acceptance. Significant organizational change is expected as a result of automating existing manual processes. Throughout the IMS enhancement/replacement, OCM will be effectively implemented through communication, awareness, and training.

A specific OCM methodology has not been identified at this Phase, but will be identified in the Organizational Change Management Plan.

At a minimum, the following will be included in the final Organizational Change Management Plan:

- Description of roles, responsibilities, and communication between vendor and customer
- To-be process maps including a role oriented flowchart (swim lane view) of the organization
- Skill/Role gap analysis between the existing system and the proposed system
- Training plan including platform (classroom, CBT, etc.), schedule, and curriculum
- OCM Communication Plan

The following key roles will have varying degrees of responsibility for executing the change management plan and delivering a consistent, positive message about change throughout the life of the project:

- Organizational Change Manager (a member of the project management team dedicated to OCM)
- Project Director
- The Department Project Manager
- Project Sponsor
- The Department Executive Management

G. Project Communication

All phases of the IMS replacement project will use communication methods proven to be effective on large-scale IT implementations, and will follow the standards developed by the PMO. These will include a communication plan, a formal project kick-off meeting, status meetings, milestone reviews, adoption of methodology in defining roles, responsibilities and quality measures of deliverables, regular status reports, regular review and evaluation of project issues and risks, periodic project evaluation, regular system demonstrations and reviews, and a project artifact repository.

Disseminating knowledge among stakeholders is essential to the project's success. Project sponsors, core project team members, and key stakeholders must be kept informed of the project status and how changes to the status affect them. The more people are kept informed about the progress of the project and how it will help them in the future the more they will participate and benefit.

At this time, the specific communication needs of project stakeholders and the methods and frequency of communication have not been established. A detailed Communication Plan will be completed during Pre-DDI phase of the project.

VIII. Appendices

A. Cost Benefit Analysis Tool

The following embedded document represent Appendix A - Cost Benefit Analysis FY 18-19 for IMS Modernization.



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B. Risk Assessment Tool

The following embedded document represent Appendix B - Project Risk Assessment FY 18-19 for IMS Modernization.



Appendix B - Project
Risk Assessment 18-19

CBAForm 1 - Net Tangible Benefits

Agency	Florida Department of Revenue	Project	IMS Replacement
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Net 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 (Operations Only -- No Project Costs)	FY 2017-18			FY 2018-19			FY 2019-20			FY 2020-21			FY 2021-22		
	(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 Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project	Existing Program Costs	Operational Cost Change	New Program Costs resulting from Proposed Project
A. Personnel Costs -- Agency Managed Staff	\$7,079,640	\$0	\$7,079,640	\$7,079,640	(\$326,312)	\$6,753,328	\$7,079,640	(\$652,623)	\$6,427,017	\$7,079,640	(\$1,584,942)	\$5,494,698	\$7,079,640	(\$2,796,956)	\$4,282,684
A.b Total Staff	151	0	151	151	(7)	144	151	(14)	137	151	(34)	117	151	(60)	91
A-1.a. State FTEs (Salaries & Benefits)	\$7,079,640	\$0	\$7,079,640	\$7,079,640	(\$326,312)	\$6,753,328	\$7,079,640	(\$652,623)	\$6,427,017	\$7,079,640	(\$1,584,942)	\$5,494,698	\$7,079,640	(\$2,796,956)	\$4,282,684
A-1.b. State FTEs (# FTEs)	151	0	151	151	(7)	144	151	(14)	137	151	(34)	117	151	(60)	91
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. Application Maintenance Costs	\$751,107	\$0	\$751,107	\$751,107	(\$50,000)	\$701,107	\$751,107	(\$100,000)	\$651,107	\$751,107	(\$200,000)	\$551,107	\$751,107	(\$200,000)	\$551,107
B-1. Managed Services (Staffing)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B-2. Hardware	\$695,540	\$0	\$695,540	\$695,540	(\$50,000)	\$645,540	\$695,540	(\$100,000)	\$595,540	\$695,540	(\$200,000)	\$495,540	\$695,540	(\$200,000)	\$495,540
B-3. Software	\$55,567	\$0	\$55,567	\$55,567	\$0	\$55,567	\$55,567	\$0	\$55,567	\$55,567	\$0	\$55,567	\$55,567	\$0	\$55,567
B-4. Other Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C. Data Center Provider Costs	\$2,625,000	\$0	\$2,625,000	\$2,625,000	\$0	\$2,625,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-1. Managed Services (Staffing)	\$2,625,000	\$0	\$2,625,000	\$2,625,000	\$0	\$2,625,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-2. Infrastructure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-3. Network / Hosting Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-4. Disaster Recovery	\$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)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
E. Others -- Costs	\$0	\$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 Recurring Operational Costs	\$10,455,747	\$0	\$10,455,747	\$10,455,747	(\$376,312)	\$10,079,435	\$7,830,747	(\$752,623)	\$7,078,124	\$7,830,747	(\$1,784,942)	\$6,045,805	\$7,830,747	(\$2,996,956)	\$4,833,791
F. Additional Tangible Benefits:		\$0			\$96,143			\$192,285			\$384,571			\$384,571	
F-1. Increased Interest Earnings		\$0			\$96,143			\$192,285			\$384,571			\$384,571	
F-2.		\$0			\$0			\$0			\$0			\$0	
F-3.		\$0			\$0			\$0			\$0			\$0	
Total Net Tangible Benefits:		\$0			\$472,454			\$944,908			\$2,169,512			\$3,381,527	

CHARACTERIZATION OF PROJECT BENEFIT ESTIMATE -- CBAForm 1B		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	<input type="checkbox"/> Confidence Level	
Order of Magnitude	<input type="checkbox"/> Confidence Level	
Placeholder	<input type="checkbox"/> Confidence Level	

CBAForm 2 - Project Cost Analysis

Agency <u>Florida Department of Revenue</u>	Project <u>IMS Replacement</u>
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PROJECT COST SUMMARY	PROJECT COST SUMMARY (from CBAForm 2A)							TOTAL
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	
TOTAL PROJECT COSTS (*)	\$0	\$3,738,891	\$3,424,834	\$1,599,834	\$115,000	\$115,000	\$115,000	\$9,108,558
CUMULATIVE PROJECT COSTS <i>(includes Current & Previous Years' Project-Related Costs)</i>	\$0	\$3,738,891	\$7,163,724	\$8,763,558	\$8,878,558	\$8,993,558	\$9,108,558	\$9,108,558

Total Costs are carried forward to CBAForm3 Project Investment Summary worksheet.

PROJECT FUNDING SOURCES	PROJECT FUNDING SOURCES - CBAForm 2B							TOTAL
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2023-24	
General Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trust Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Match <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants <input type="checkbox"/>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other <input type="checkbox"/> Specify	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CUMULATIVE INVESTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

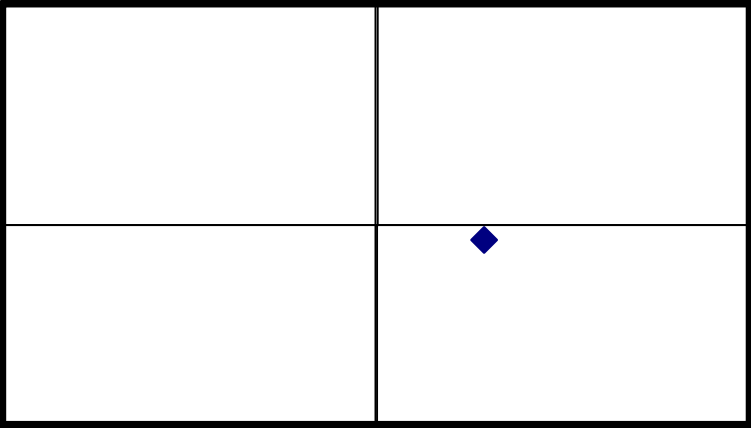
Characterization of Project Cost Estimate - CBAForm 2C		
Choose Type	Estimate Confidence	Enter % (+/-)
Detailed/Rigorous	Confidence Level	
Order of Magnitude	Confidence Level	
Placeholder	Confidence Level	

CBAForm 3 - Project Investment Summary Agency Florida Department of Revenue Project IMS Replacement

COST BENEFIT ANALYSIS -- CBAForm 3A								
	1	2	3	4	5	6	7	
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Project Totals
Project Cost	\$0	(\$3,738,891)	(\$3,424,834)	(\$1,599,834)	(\$115,000)	(\$115,000)	(\$115,000)	(\$9,108,558)
Tangible Benefits	\$0	\$472,454	\$944,908	\$2,169,512	\$3,381,527	\$3,381,527	\$3,381,527	\$13,731,455
Return on Investment	\$0	(\$3,266,437)	(\$2,479,925)	\$569,679	\$3,266,527	\$3,266,527	\$3,266,527	\$4,622,897

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	4.56	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	FY 2022-23	Fiscal Year during which the project's investment costs are recovered.
ROI	50.75%	Return on investment is the measure of a project's net benefits relative to its total costs.
Net Present Value (NPV)	\$2,469,205	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	18.92%	IRR is the project's internal rate of return.

Investment Interest Earning Yield -- CBAForm 3C							
Fiscal Year	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Cost of Capital	1.94%	2.07%	3.18%	4.32%	4.85%	4.85%	4.85%

	B	C	D	E	F	G	H
3	Project		<i>IMS Replacement</i>				
4							
5	Agency		<i>Florida Department of Revenue</i>				
6	FY 2018-19 LBR Issue Code:			FY 2018-19 LBR Issue Title:			
7	<i>36203CO</i>			<i>Replacement of the Image Management</i>			
8	Risk Assessment Contact Info (Name, Phone #, and E-mail Address):						
9	<i>Chris Ajhar, (850) 717-6031, Chris.Ajhar@floridarevenue.com</i>						
10	Executive Sponsor		<i>Maria Johnson / Damu Kuttikrishnan</i>				
11	Project Manager		<i>Vincent Ackerman</i>				
12	Prepared By		<i>Florida Department of Revenue</i>			<i>3/1/2017</i>	
14	Risk Assessment Summary						
15							
16	Business Strategy						
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30	Least Risk		Level of Project Risk			Most Risk	
31							
32							
34	Project Risk Area Breakdown						
35	Risk Assessment Areas						<i>Risk Exposure</i>
36	Strategic Assessment						MEDIUM
37							
38	Technology Exposure Assessment						MEDIUM
39							
40	Organizational Change Management Assessment						MEDIUM
41							
42	Communication Assessment						HIGH
43							
44	Fiscal Assessment						MEDIUM
45							
46	Project Organization Assessment						HIGH
47							
48	Project Management Assessment						MEDIUM
49							
50	Project Complexity Assessment						MEDIUM
51							
52							
53	Overall Project Risk						HIGH

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 1 -- Strategic Area			
4	#	Criteria	Values	Answer
5	1.01	Are project objectives clearly aligned with the agency's legal mission?	0% to 40% -- Few or no objectives aligned	41% to 80% -- Some objectives aligned
6			41% to 80% -- Some objectives aligned	
7			81% to 100% -- All or nearly all objectives aligned	
8	1.02	Are project objectives clearly documented and understood by all stakeholder groups?	Not documented or agreed to by stakeholders	Informal agreement by stakeholders
9			Informal agreement by stakeholders	
10			Documented with sign-off by stakeholders	
11	1.03	Are the project sponsor, senior management, and other executive stakeholders actively involved in meetings for the review and success of the project?	Not or rarely involved	Most regularly attend executive steering committee meetings
12			Most regularly attend executive steering committee meetings	
13			Project charter signed by executive sponsor and executive team actively engaged in steering committee meetings	
14	1.04	Has the agency documented its vision for how changes to the proposed technology will improve its business processes?	Vision is not documented	Vision is partially documented
15			Vision is partially documented	
16			Vision is completely documented	
17	1.05	Have all project business/program area requirements, assumptions, constraints, and priorities been defined and documented?	0% to 40% -- Few or none defined and documented	41% to 80% -- Some defined and documented
18			41% to 80% -- Some defined and documented	
19			81% to 100% -- All or nearly all defined and documented	
20	1.06	Are all needed changes in law, rule, or policy identified and documented?	No changes needed	No changes needed
21			Changes unknown	
22			Changes are identified in concept only	
23			Changes are identified and documented	
24			Legislation or proposed rule change is drafted	
25	1.07	Are any project phase or milestone completion dates fixed by outside factors, e.g., state or federal law or funding restrictions?	Few or none	Some
26			Some	
27			All or nearly all	
28	1.08	What is the external (e.g. public) visibility of the proposed system or project?	Minimal or no external use or visibility	Minimal or no external use or visibility
29			Moderate external use or visibility	
30			Extensive external use or visibility	
31	1.09	What is the internal (e.g. state agency) visibility of the proposed system or project?	Multiple agency or state enterprise visibility	Use or visibility at division and/or bureau level only
32			Single agency-wide use or visibility	
33			Use or visibility at division and/or bureau level only	
34	1.10	Is this a multi-year project?	Greater than 5 years	Between 1 and 3 years
35			Between 3 and 5 years	
36			Between 1 and 3 years	
37			1 year or less	

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 2 -- Technology Area			
4	#	Criteria	Values	Answer
5	2.01	Does the agency have experience working with, operating, and supporting the proposed technical solution in a production environment?	Read about only or attended conference and/or vendor presentation	Read about only or attended conference and/or vendor presentation
6			Supported prototype or production system less than 6 months	
7			Supported production system 6 months to 12 months	
8			Supported production system 1 year to 3 years	
9			Installed and supported production system more than 3 years	
10	2.02	Does the agency's internal staff have sufficient knowledge of the proposed technical solution to implement and operate the new system?	External technical resources will be needed for implementation and operations	External technical resources will be needed for implementation and operations
11			External technical resources will be needed through implementation only	
12			Internal resources have sufficient knowledge for implementation and operations	
13	2.03	Have all relevant technical alternatives/solution options been researched, documented and considered?	No technology alternatives researched	All or nearly all alternatives documented and considered
14			Some alternatives documented and considered	
15			All or nearly all alternatives documented and considered	
16	2.04	Does the proposed technical solution comply with all relevant agency, statewide, or industry technology standards?	No relevant standards have been identified or incorporated into proposed technology	Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards
17			Some relevant standards have been incorporated into the proposed technology	
18			Proposed technology solution is fully compliant with all relevant agency, statewide, or industry standards	
19	2.05	Does the proposed technical solution require significant change to the agency's existing technology infrastructure?	Minor or no infrastructure change required	Moderate infrastructure change required
20			Moderate infrastructure change required	
21			Extensive infrastructure change required	
22			Complete infrastructure replacement	
23	2.06	Are detailed hardware and software capacity requirements defined and documented?	Capacity requirements are not understood or defined	Capacity requirements are based on historical data and new system design specifications and performance requirements
24			Capacity requirements are defined only at a conceptual level	
25			Capacity requirements are based on historical data and new system design specifications and performance requirements	

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 3 -- Organizational Change Management Area			
4	#	Criteria	Values	Answer
5	3.01	What is the expected level of organizational change that will be imposed within the agency if the project is successfully implemented?	Extensive changes to organization structure, staff or business processes	Moderate changes to organization structure, staff or business processes
6			Moderate changes to organization structure, staff or business processes	
7			Minimal changes to organization structure, staff or business processes structure	
8	3.02	Will this project impact essential business processes?	Yes	Yes
9			No	
10	3.03	Have all business process changes and process interactions been defined and documented?	0% to 40% -- Few or no process changes defined and documented	41% to 80% -- Some process changes defined and documented
11			41% to 80% -- Some process changes defined and documented	
12			81% to 100% -- All or nearly all processes defined and documented	
13	3.04	Has an Organizational Change Management Plan been approved for this project?	Yes	Yes
14			No	
15	3.05	Will the agency's anticipated FTE count change as a result of implementing the project?	Over 10% FTE count change	Less than 1% FTE count change
16			1% to 10% FTE count change	
17			Less than 1% FTE count change	
18	3.06	Will the number of contractors change as a result of implementing the project?	Over 10% contractor count change	Over 10% contractor count change
19			1 to 10% contractor count change	
20			Less than 1% contractor count change	
21	3.07	What is the expected level of change impact on the citizens of the State of Florida if the project is successfully implemented?	Extensive change or new way of providing/receiving services or information)	Minor or no changes
22			Moderate changes	
23			Minor or no changes	
24	3.08	What is the expected change impact on other state or local government agencies as a result of implementing the project?	Extensive change or new way of providing/receiving services or information	Minor or no changes
25			Moderate changes	
26			Minor or no changes	
27	3.09	Has the agency successfully completed a project with similar organizational change requirements?	No experience/Not recently (>5 Years)	Recently completed project with greater change requirements
28			Recently completed project with fewer change requirements	
29			Recently completed project with similar change requirements	
30			Recently completed project with greater change requirements	

	B	C	D	E
1	Agency: Agency Name		Project: Project Name	
3	Section 4 -- Communication Area			
4	#	Criteria	Value Options	Answer
5	4.01	Has a documented Communication Plan been approved for this project?	Yes	No
6			No	
7	4.02	Does the project Communication Plan promote the collection and use of feedback from management, project team, and business stakeholders (including end users)?	Negligible or no feedback in Plan	Routine feedback in Plan
8			Routine feedback in Plan	
9			Proactive use of feedback in Plan	
10	4.03	Have all required communication channels been identified and documented in the Communication Plan?	Yes	No
11			No	
12	4.04	Are all affected stakeholders included in the Communication Plan?	Yes	Yes
13			No	
14	4.05	Have all key messages been developed and documented in the Communication Plan?	Plan does not include key messages	Some key messages have been developed
15			Some key messages have been developed	
16			All or nearly all messages are documented	
17	4.06	Have desired message outcomes and success measures been identified in the Communication Plan?	Plan does not include desired messages outcomes and success measures	Success measures have been developed for some messages
18			Success measures have been developed for some messages	
19			All or nearly all messages have success measures	
20	4.07	Does the project Communication Plan identify and assign needed staff and resources?	Yes	No
21			No	

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
5	5.01	Has a documented Spending Plan been approved for the entire project lifecycle?	Yes	No
6			No	
7	5.02	Have all project expenditures been identified in the Spending Plan?	0% to 40% -- None or few defined and documented	0% to 40% -- None or few defined and documented
8			41% to 80% -- Some defined and documented	
9			81% to 100% -- All or nearly all defined and documented	
10	5.03	What is the estimated total cost of this project over its entire lifecycle?	Unknown	Between \$2 M and \$10 M
11			Greater than \$10 M	
12			Between \$2 M and \$10 M	
13			Between \$500K and \$1,999,999	
14			Less than \$500 K	
15	5.04	Is the cost estimate for this project based on quantitative analysis using a standards-based estimation model?	Yes	Yes
16			No	
17	5.05	What is the character of the cost estimates for this project?	Detailed and rigorous (accurate within ±10%)	Detailed and rigorous (accurate within ±10%)
18			Order of magnitude – estimate could vary between 10-100%	
19			Placeholder – actual cost may exceed estimate by more than 100%	
20	5.06	Are funds available within existing agency resources to complete this project?	Yes	No
21			No	
22	5.07	Will/should multiple state or local agencies help fund this project or system?	Funding from single agency	Funding from single agency
23			Funding from local government agencies	
24			Funding from other state agencies	
25	5.08	If federal financial participation is anticipated as a source of funding, has federal approval been requested and received?	Neither requested nor received	Not applicable
26			Requested but not received	
27			Requested and received	
28			Not applicable	
29	5.09	Have all tangible and intangible benefits been identified and validated as reliable and achievable?	Project benefits have not been identified or validated	All or nearly all project benefits have been identified and validated
30			Some project benefits have been identified but not validated	
31			Most project benefits have been identified but not validated	
32			All or nearly all project benefits have been identified and validated	
33	5.10	What is the benefit payback period that is defined and documented?	Within 1 year	Within 3 years
34			Within 3 years	
35			Within 5 years	
36			More than 5 years	
37			No payback	
38	5.11	Has the project procurement strategy been clearly determined and agreed to by affected stakeholders?	Procurement strategy has not been identified and documented	Stakeholders have not been consulted re: procurement strategy
39			Stakeholders have not been consulted re: procurement strategy	
40			Stakeholders have reviewed and approved the proposed procurement strategy	
41	5.12	What is the planned approach for acquiring necessary products and solution services to successfully complete the project?	Time and Expense (T&E)	Firm Fixed Price (FFP)
42			Firm Fixed Price (FFP)	
43			Combination FFP and T&E	
44	5.13	What is the planned approach for procuring hardware and software for the project?	Timing of major hardware and software purchases has not yet been determined	Timing of major hardware

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 5 -- Fiscal Area			
4	#	Criteria	Values	Answer
45			Purchase all hardware and software at start of project to take advantage of one-time discounts	and software purchases has not yet been determined
46			Just-in-time purchasing of hardware and software is documented in the project schedule	
47	5.14	Has a contract manager been assigned to this project?	No contract manager assigned	No contract manager assigned
48			Contract manager is the procurement manager	
49			Contract manager is the project manager	
50			Contract manager assigned is not the procurement manager or the project manager	
51	5.15	Has equipment leasing been considered for the project's large-scale computing purchases?	Yes	Yes
52			No	
53	5.16	Have all procurement selection criteria and outcomes been clearly identified?	No selection criteria or outcomes have been identified	No selection criteria or outcomes have been identified
54			Some selection criteria and outcomes have been defined and documented	
55			All or nearly all selection criteria and expected outcomes have been defined and documented	
56	5.17	Does the procurement strategy use a multi-stage evaluation process to progressively narrow the field of prospective vendors to the single, best qualified candidate?	Procurement strategy has not been developed	Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor
57			Multi-stage evaluation not planned/used for procurement	
58			Multi-stage evaluation and proof of concept or prototype planned/used to select best qualified vendor	
59	5.18	For projects with total cost exceeding \$10 million, did/will the procurement strategy require a proof of concept or prototype as part of the bid response?	Procurement strategy has not been developed	Not applicable
60			No, bid response did/will not require proof of concept or prototype	
61			Yes, bid response did/will include proof of concept or prototype	
62			Not applicable	
63				
64				
65				
66				

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 6 -- Project Organization Area			
4	#	Criteria	Values	Answer
5	6.01	Is the project organization and governance structure clearly defined and documented within an approved project plan?	Yes	No
6			No	
7	6.02	Have all roles and responsibilities for the executive steering committee been clearly identified?	None or few have been defined and documented	None or few have been defined and documented
8			Some have been defined and documented	
9			All or nearly all have been defined and documented	
10	6.03	Who is responsible for integrating project deliverables into the final solution?	Not yet determined	System Integrator (contractor)
11			Agency	
12			System Integrator (contractor)	
13	6.04	How many project managers and project directors will be responsible for managing the project?	3 or more	2
14			2	
15			1	
16	6.05	Has a project staffing plan specifying the number of required resources (including project team, program staff, and contractors) and their corresponding roles, responsibilities and needed skill levels been developed?	Needed staff and skills have not been identified	Some or most staff roles and responsibilities and needed skills have been identified
17			Some or most staff roles and responsibilities and needed skills have been identified	
18			Staffing plan identifying all staff roles, responsibilities, and skill levels have been documented	
19	6.06	Is an experienced project manager dedicated fulltime to the project?	No experienced project manager assigned	Yes, experienced project manager dedicated full-time, 100% to project
20			No, project manager is assigned 50% or less to project	
21			No, project manager assigned more than half-time, but less than full-time to project	
22			Yes, experienced project manager dedicated full-time, 100% to project	
23	6.07	Are qualified project management team members dedicated full-time to the project	None	No, business, functional or technical experts dedicated more than half-time but less than full-time to project
24			No, business, functional or technical experts dedicated 50% or less to project	
25			No, business, functional or technical experts dedicated more than half-time but less than full-time to project	
26			Yes, business, functional or technical experts dedicated full-time, 100% to project	
27	6.08	Does the agency have the necessary knowledge, skills, and abilities to staff the project team with in-house resources?	Few or no staff from in-house resources	Half of staff from in-house resources
28			Half of staff from in-house resources	
29			Mostly staffed from in-house resources	
30			Completely staffed from in-house resources	
31	6.09	Is agency IT personnel turnover expected to significantly impact this project?	Minimal or no impact	Minimal or no impact
32			Moderate impact	
33			Extensive impact	
34	6.10	Does the project governance structure establish a formal change review and control board to address proposed changes in project scope, schedule, or cost?	Yes	Yes
35			No	
36	6.11	Are all affected stakeholders represented by functional manager on the change review and control board?	No board has been established	No board has been established
37			No, only IT staff are on change review and control board	
38			No, all stakeholders are not represented on the board	
39			Yes, all stakeholders are represented by functional manager	

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
5	7.01	Does the project management team use a standard commercially available project management methodology to plan, implement, and control the project?	No	Yes
6			Project Management team will use the methodology selected by the systems integrator	
7			Yes	
8	7.02	For how many projects has the agency successfully used the selected project management methodology?	None	More than 3
9			1-3	
10			More than 3	
11	7.03	How many members of the project team are proficient in the use of the selected project management methodology?	None	All or nearly all
12			Some	
13			All or nearly all	
14	7.04	Have all requirements specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
15			41 to 80% -- Some have been defined and documented	
16			81% to 100% -- All or nearly all have been defined and documented	
17	7.05	Have all design specifications been unambiguously defined and documented?	0% to 40% -- None or few have been defined and documented	41 to 80% -- Some have been defined and documented
18			41 to 80% -- Some have been defined and documented	
19			81% to 100% -- All or nearly all have been defined and documented	
20	7.06	Are all requirements and design specifications traceable to specific business rules?	0% to 40% -- None or few are traceable	0% to 40% -- None or few are traceable
21			41 to 80% -- Some are traceable	
22			81% to 100% -- All or nearly all requirements and specifications are traceable	
23	7.07	Have all project deliverables/services and acceptance criteria been clearly defined and documented?	None or few have been defined and documented	None or few have been defined and documented
24			Some deliverables and acceptance criteria have been defined and documented	
25			All or nearly all deliverables and acceptance criteria have been defined and documented	
26	7.08	Is written approval required from executive sponsor, business stakeholders, and project manager for review and sign-off of major project deliverables?	No sign-off required	Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables
27			Only project manager signs-off	
28			Review and sign-off from the executive sponsor, business stakeholder, and project manager are required on all major project deliverables	
29	7.09	Has the Work Breakdown Structure (WBS) been defined to the work package level for all project activities?	0% to 40% -- None or few have been defined to the work package level	0% to 40% -- None or few have been defined to the work package level
30			41 to 80% -- Some have been defined to the work package level	
31			81% to 100% -- All or nearly all have been defined to the work package level	
32	7.10	Has a documented project schedule been approved for the entire project lifecycle?	Yes	No
33			No	

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
3	Section 7 -- Project Management Area			
4	#	Criteria	Values	Answer
34	7.11	Does the project schedule specify all project tasks, go/no-go decision points (checkpoints), critical milestones, and resources?	Yes	No
35			No	
36	7.12	Are formal project status reporting processes documented and in place to manage and control this project?	No or informal processes are used for status reporting	Project team uses formal processes
37			Project team uses formal processes	
38			Project team and executive steering committee use formal status reporting processes	
39	7.13	Are all necessary planning and reporting templates, e.g., work plans, status reports, issues and risk management, available?	No templates are available	All planning and reporting templates are available
40			Some templates are available	
41			All planning and reporting templates are available	
42	7.14	Has a documented Risk Management Plan been approved for this project?	Yes	No
43			No	
44	7.15	Have all known project risks and corresponding mitigation strategies been identified?	None or few have been defined and documented	None or few have been defined and documented
45			Some have been defined and documented	
46			All known risks and mitigation strategies have been defined	
47	7.16	Are standard change request, review and approval processes documented and in place for this project?	Yes	Yes
48			No	
49	7.17	Are issue reporting and management processes documented and in place for this project?	Yes	Yes
50			No	

	B	C	D	E
1	Agency: Florida Department of Revenue		Project: IMS Replacement	
2				
3	Section 8 -- Project Complexity Area			
4	#	Criteria	Values	Answer
5	8.01	How complex is the proposed solution compared to the current agency systems?	Unknown at this time	Less complex
6			More complex	
7			Similar complexity	
8			Less complex	
9	8.02	Are the business users or end users dispersed across multiple cities, counties, districts, or regions?	Single location	More than 3 sites
10			3 sites or fewer	
11			More than 3 sites	
12	8.03	Are the project team members dispersed across multiple cities, counties, districts, or regions?	Single location	Single location
13			3 sites or fewer	
14			More than 3 sites	
15	8.04	How many external contracting or consulting organizations will this project require?	No external organizations	1 to 3 external organizations
16			1 to 3 external organizations	
17			More than 3 external organizations	
18	8.05	What is the expected project team size?	Greater than 15	9 to 15
19			9 to 15	
20			5 to 8	
21			Less than 5	
22	8.06	How many external entities (e.g., other agencies, community service providers, or local government entities) will be impacted by this project or system?	More than 4	2 to 4
23			2 to 4	
24			1	
25			None	
26	8.07	What is the impact of the project on state operations?	Business process change in single division or bureau	Business process change in single division or bureau
27			Agency-wide business process change	
28			Statewide or multiple agency business process change	
29	8.08	Has the agency successfully completed a similarly-sized project when acting as Systems Integrator?	Yes	No
30			No	
31	8.09	What type of project is this?	Infrastructure upgrade	Combination of the above
32			Implementation requiring software development or purchasing commercial off the shelf (COTS) software	
33			Business Process Reengineering	
34			Combination of the above	
35	8.10	Has the project manager successfully managed similar projects to completion?	No recent experience	Similar size and complexity
36			Lesser size and complexity	
37			Similar size and complexity	
38			Greater size and complexity	
39	8.11	Does the agency management have experience governing projects of equal or similar size and complexity to successful completion?	No recent experience	Greater size and complexity
40			Lesser size and complexity	
41			Similar size and complexity	
42			Greater size and complexity	

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 19

Department: Florida Department of Revenue

Chief Internal Auditor: Marie Walker

Budget Entity: 73XXXXXX

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
AG 2017-148 Finding 1	6/30/2017	General Tax Administration(GTA)/ Refunds	Department controls for timely and appropriately processing taxpayer refunds need enhancement. Department management should ensure that refund applications are timely examined, applicants are timely notified of any apparent application errors or omissions, and overpayments of tax are timely refunded. Additionally, Department management should ensure interest due to tax overpayments is calculated and paid in accordance with State law.	<p>A system change is being implemented to integrate the manual posting for refunds with no sales order. As part of this change, the interest key is assigned by the system based on tax type. In addition, the aging date rules are being modified to recognize the 30-day examination/notification period indicated in s. 213.255(3), F.S. These changes are expected to be completed and implemented by September 30, 2017.</p> <p>Regarding the interest in those rare instances of refund offset reversals, the Department will ensure that existing procedures are re-emphasized to staff handling those situations as a part of our routine training. Regarding the timeliness of refund processing, The Department places heightened focus on cycle time with established measures specifically addressing this area of performance. There are two primary performance measures regarding timely processing of refund claims. These measures have been established with an understanding of both the complex nature of refund processing and the impact of fluctuating refund volumes have on our ability to process refund claims within the stated time frames.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2017-148 Finding 2	6/30/2017	Executive Direction and Support Services(EXE)/Office of Financial Management (OFM)	The Department did not always timely cancel purchasing cards (PCards) upon a cardholder's separation from Department employment. Department management should promptly cancel purchasing cards upon a cardholder's separation from Department employment.	The Department has updated PCard procedures and communicated to Program PCard Administrators that employees should discontinue use of their PCards two weeks prior to leaving the Department or as soon as possible. The Office of Financial Management will continue to monitor the daily report for PCard holders leaving the Department and will work with the programs to ensure timely cancellation of PCards. Cards will be terminated no later than the employee's last day of employment, whenever advance notice of termination is provided to the Purchasing Card Administrator. The DOR PCard Administrator Guide has been updated as well to provide direction on this issue.	
AG 2017-148 Finding 3	6/30/2017	EXE/OFM	The Department did not always comply with requirements of State law regarding public deposits. Department management should take steps to ensure compliance with the public deposits requirements in State law.	The Department has worked closely with State Treasury staff to confirm all the reporting requirements for bank accounts outside the State Treasury. The Department has developed detailed procedures to explain the reporting requirements for bank accounts held outside the State Treasury. The Department's 2016 Public Depositor Annual Report to the Chief Financial Officer included both banks.	

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AG 2017-180 Finding 2016-003	6/30/2017	EXE/OFM	The Department did not record fiscal year-end net receivables and unavailable revenues for sales and use taxes and fees. Office of Financial Management should strengthen fiscal year-end reporting procedures to ensure that all adjustments are sent to the SFRS for processing. Additionally, OFM should enhance the supervisory review process to promote the timely detection and correction of errors.	The Department hired financial reporting employees with state agency financial reporting and FLAIR experience. While they are still learning the Revenue specific nuances, they are trained in the basic requirements and understand the State year-end financial reporting process. Experienced staff should ensure the Department has the appropriate level of reviews and oversight to identify problems early and all adjustments are submitted timely to Statewide Financial Reporting Section (SFRS) for processing. After year-end activities are concluded for FY16/17, the Department will continue to review of financial reporting procedures and update as appropriate.	

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AG 2017-180 Finding 2016-004	6/30/2017	EXE/OFM	<p>The Department should take steps to ensure that employees have a sufficient understanding of, and adhere to, fiscal year-end reporting procedures, including those requiring reclassification of supplemental cash receipts. To ensure that deposits with the State Treasury are properly recorded as Pooled investments with State Treasury, the Statewide Financial Reporting Section should ensure that only amounts recorded to GLCs 121, 122, and 224 are considered when reconciling to Cash with the State Treasury.</p>	<p>Both financial reporting positions responsible for fiscal year-end financial reporting were vacant during year-end. These positions were filled as of December 31, 2016. These employees are currently in training to be prepared for the upcoming fiscal year end activities. Additionally, year-end financial reporting procedures are under review and being updated to provide more detailed descriptions and instructions. With adequate staff, review procedures will be followed to detect issues before final submission of information to SFRS.</p> <p>The Department hired financial reporting employees with state agency financial reporting and FLAIR experience. While they are still learning the Revenue specific nuances, they are trained in the basic requirements and understand the State year-end financial reporting process. This will provide the appropriate level of reviews and oversight to ensure problems are identified early and reclassifications of supplemental cash receipts and deposits with the State Treasury are properly recorded.</p> <p>The Department met with Treasury and SFRS staff to review lessons learned from last fiscal year-end close. Everyone involved in the process explained their role, procedures, timelines and requirements.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2017-180 Finding 2016-035	6/30/2017	CSP/Contract Management	The Department did not adequately ensure that service organization internal controls related to the State Disbursement Unit's (SDU) processing of child support obligation collections and disbursements were appropriately designed and operating effectively. The Department should ensure that service organization internal controls related to the processing of child support obligation collections and disbursements are appropriately designed and operating effectively.	The SDU contract, executed on January 8, 2016, requires the SDU contractor (SMI) to obtain annual Service Organization Controls (SOC) 1 and SOC2 audits and provide the results to the Department. SOC1 and SOC2 audits were received on June 30, 2017, from SMI and have been reviewed by the Program. The Program is in the process of writing a written response to SMI concerning audit results.	
AG 2017-180 Finding 2016-036	6/30/2017	CSP/Contract Management	The Department did not always ensure that required subrecipient audits were completed, timely received, and reviewed and that determinations were made regarding whether management decisions and corrective actions were required. Additionally, the Department did not always evaluate each subrecipient's risk of noncompliance. The Department should take necessary actions to ensure that all required subrecipient audit reports are timely received and reviewed and that any related management decisions are timely issued. Additionally, Department management should take necessary actions to ensure that each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward is evaluated for the purpose of determining the appropriate subrecipient monitoring.	Procedures implemented May 10, 2016, require the contract manager to ensure subrecipient quarterly audit reports, as performed by the CPA firm under contract to the Florida Association of Court Clerks, and other audits required by 45 CFR 75.352 (f) and (g) are timely received, reviewed, and a corrective action process is implemented, if required. The Child Support Program Subrecipient Federal Award Notification and Single Audit Review Procedure was approved and posted March 28, 2017. All subrecipient Single Audit assessments for Federal FY2014/15 have been completed with no findings identified by the Child Support Program. Subrecipient Single Audit assessments for FY2015/16 began June 1, 2017.	

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AG 2017-180 Finding 2016-037	6/30/2017	CSP/Contract Management	<p>The Department did not modify subaward agreements to notify subrecipients that the terms and conditions of the Federal award had been revised.</p> <p>The Department should enhance procedures to specify that all required information be communicated to subrecipients.</p>	<p>Procedures implemented May 10, 2016, require the contract manager to ensure that subrecipients are timely notified of changes in Federal award terms and conditions.</p> <p>The Child Support Program Subrecipient Federal Award Notification and Single Audit Review approved and posted March 28, 2017, includes steps to notify subrecipients of major changes to the terms and conditions. In October 2016 and January 2017, the Child Support Program sent the quarterly Federal award notification to each subrecipient.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2015-0120 Finding 1	6/30/2017	EXE/OFM	<p>The overall process for authorizing and approving travel is efficient, with two exceptions for non-routine travel.</p> <ul style="list-style-type: none"> - Office of Financial Management should update Revenue's Travel Guidelines and training materials to reflect new processes. - Office of Financial Management should consider combining the Justification for Mission Critical Travel form and the Authorization to Incur Travel Expenses form. 	<p>The Travel Guide is under review with additional updates being made. All training materials will be updated to reflect the updates made to the Travel Guide.</p> <p>The Justification for Mission Critical Travel form has been revised and broken down into two forms. Routine Mission Critical Travel Justification form which replaces the "blanket" mission critical justifications and will be approved annually. The second form is the Justification for Non-Routine Mission Critical Travel form. The Authorization to Incur Travel Expense form is a Department of Financial Services (DFS) form and any changes made to it must be reviewed and approved by DFS Bureau of Auditing. The recommendation to combine the non-routine justification form and the authorization form will be considered in the future, since there is not time to make this change for FY 2017-18.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2015-0120 Finding 2	6/30/2017	EXE/OFM	<p>The process for authorizing and approving travel is not as effective as it could be.</p> <ul style="list-style-type: none"> - Operational Accounting should request guidance from the Department of Financial Services (DFS) regarding meals/per diem reimbursement when meals are included in a conference registration fee that is waived. If DFS concurs, the travel guide should be revised to include the requirement. - Travel auditors should follow all steps of the Travel Reimbursement Procedure, and additional monitoring reviews should be conducted for conference/convention reimbursements. - The procedure, Reimbursement by Outside Organization contained in the Travel Guide, should be updated to include a monitoring process to ensure reimbursement is requested and received. - Processes should be developed and implemented to ensure travelers carpool when it is practical to do so. - Processes should be developed and implemented to ensure travelers rent vehicles from the most economical locations whenever possible. 	<p>Department of Financial Services has confirmed that meal allowances may be claimed for meals included in a conference/convention when the registration fee has been waived. This information is included in the updated Travel Guide.</p> <p>The Reimbursement by Outside Organization procedure has been updated to include a requirement that a contact person be identified for all travel being reimbursed outside the organization. This contact person will be responsible for:</p> <ul style="list-style-type: none"> - Identifying all travel expenses to be reimbursed and all travelers involved. - Notifying travelers of expenses being reimbursed. - Invoicing the outside organization for the travel expenses. - Verifying that payment is received from the organization. <p>This information will be included in the updated Travel Guide.</p> <p>The most economical means of travel is a program management decision and they are aware of the importance of choosing the most economical means of travel. This information will be included in the updated Travel Guide and in travel training as appropriate.</p>	

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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2015-0121 Finding 1	6/30/2017	GTA Compliance Determination/Lead Development	<ul style="list-style-type: none"> - GTA Management should clearly define “fair and equitable” as it applies to the SUT Lead Development Process. - Lead Development should ensure its actual scoring methodology complies with GTA’s definition of “fair and equitable.” 	Subsequent to the completion of audit fieldwork, Lead Development responded to the findings by updating documentation to ensure its actual scoring methodology complies with its documented scoring methodology and by defining “fair and equitable” as “reasonable, impartial, and unbiased.” The actual scoring methodology was revised to comply with documented methodology to ensure a fair and equitable audit selection system, and the Program has refined its documentation to more thoroughly reflect the Lead Development Process.	
2015-0132 Finding 1	6/30/2017	GTA/EXE Technical Assistance and Dispute Resolution (TADR)	Case management systems used to process the audit protests limit the Department’s ability to communicate trends and information related to the protest process. TADR should continue working with GTA Business Technology Office (BTO) to develop and implement the new protest case management system. TADR should also obtain input from other areas of the Department involved with the protest process to ensure the system captures information required by all case management system users.	TADR is currently working with GTA to incorporate the Case Management System and Correspondence Tracking System into one Customer Relationship Management system and to provide a dashboard for advanced reporting features. The estimated completion date for the project is June 26, 2018.	

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2015-0132 Finding 2	6/30/2017	GTA/EXE TADR	The effectiveness of TADR's audit protest review process could be improved. TADR should request GTA BTO to enhance application controls so that taxpayer letters cannot be generated without data being saved into Suntax. In addition, TADR should establish methodology to ensure letters to taxpayers and Suntax data entries are consistently reviewed for accuracy.	TADR will request BTO to enhance the Suntax system so that letters cannot be generated without certain information being entered. TADR will reinforce in the Tax Conferee's performance expectations the expectation to review dates and addresses entered into the Suntax system.	

Office of Policy and Budget - July 2017

Fiscal Year 2018-19 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Revenue
Agency Budget Officer/OPB Analyst Name: Rebecca Evers / Nic Ancheta

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

	Program or Service (Budget Entity Codes)				
Action	73010100	73210000	73310000	73410000	73710100

1. GENERAL

1.1 Are Columns A01, 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 (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI)	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (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 after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y	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

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
--	---	---	---	---	---

	Action	Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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.					
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, a Special Categories appropriation category (10XXXX) should be used.					
4. EXHIBIT D (EADR, EXD)						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 62 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1 (ED1R, EXD1)						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.					
6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)						
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions.)	Y	Y	Y	Y	Y

	Action	Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 67 through 69 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 72 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	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. (See pages 95 and 96 of the LBR Instructions.)	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 #18-005?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16	Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 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, 30010C0, 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)?	N/A	N/A	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y

		Program or Service (Budget Entity Codes)				
Action		73010100	73210000	73310000	73410000	73710100
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y	Y	Y
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y	Y	Y
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 67 through 72 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 an appropriation made in the FY 2017-18 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A	N/A	N/A

	Action	Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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, Section III?	Y	Y	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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
AUDITS:						
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

	Action	Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
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 ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 128 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
9. SCHEDULE II (PSCR, SC2)						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 158 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 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 96 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					
12. SCHEDULE VIIIA (EADR, SC8A)						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						

	Action	Program or Service (Budget Entity Codes)				
		73010100	73210000	73310000	73410000	73710100
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y	Y	Y
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	Y	Y	Y	Y	Y
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y	Y	Y
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y	Y	Y
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)						
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 INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2016-17 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)						
17.1	Do exhibits and schedules comply with LBR Instructions (pages 113 through 155 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of	Y	Y	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 131 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	Y	Y	Y	Y	Y
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) for a list of audits and their descriptions.					

		Program or Service (Budget Entity Codes)				
Action		73010100	73210000	73310000	73410000	73710100
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) (Required to be posted to the Florida Fiscal Portal)						
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	N/A	N/A	N/A	N/A	N/A
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y