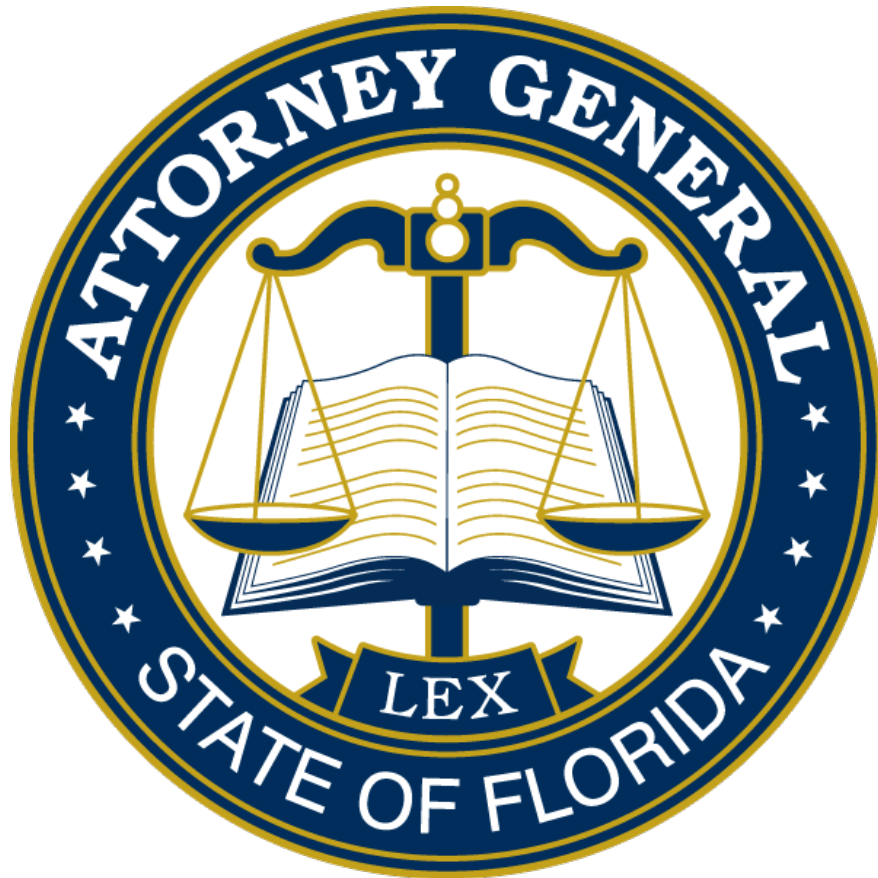


Legislative Budget Request

FY 2021-22



Department of Legal Affairs
Office of the Attorney General

PL 01 The Capitol
Tallahassee, Florida 32399-1050



ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL

PL-01 The Capitol
Tallahassee, FL 32399-1050
Phone (850) 414-3300
<http://www.myfloridalegal.com>

Legislative Budget Request

Department of Legal Affairs

October 15, 2020

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

Eric Pridgeon, Staff Director
House Appropriations Councils
221 Capitol
Tallahassee, Florida 32399-1300

Tim Sadberry, Staff Director
Senate Appropriations Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Legal Affairs is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2021-22 Fiscal Year. This submission has been approved by Attorney General Ashley Moody.

Included in this submission are the Schedule VIII B-1 and Schedule VIII B-2 as required by Article III, section 19 of the Florida Constitution and Section 216.221(5), F.S. Required targeted reductions included in these schedules would have a significant impact to the important programs that provide services to crime victims and at-risk youth. It is the General's sincere request that if reductions become necessary, that impacts are minimal.

Sincerely,

Sarah Nortelus
Deputy Director of Administration

Schedule VII: Agency Litigation Inventory

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

Agency:	Florida Fish and Wildlife Conservation Commission		
Contact Person:	Emily Norton, General Counsel	Phone Number:	(850) 487-1764
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Tallahassee Corporate Center, LLC v. Florida Fish and Wildlife Conservation Commission		
Court with Jurisdiction:	Circuit Court of the Second Judicial Circuit, in and for Leon County		
Case Number:	2019-CA-002589		
Summary of the Complaint:	Florida Fish and Wildlife Conservation Commission allegedly breached its lease at the Koger Center by offsetting the expense of expert air-quality testing in the Berkeley, Marathon, and Atkins Buildings against rental payments, and vacating the Marathon Building 18 months before the scheduled end of the lease over mold contamination concerns.		
Amount of the Claim:	\$991,875.10, plus interest, attorney’s fees, and costs.		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Discovery is pending, but case is currently at standstill due to foreclosure action filed against Plaintiff by its lender.		
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).			

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:	Board of Trustees of the Internal Improvement Trust Fund		
Contact Person:	Heather Anthony	Phone Number:	(850 245-2693)
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>NE 32nd Street, LLC v. Board of Trustees of the Internal Improvement Trust Fund and the Department of Environmental Protection, case no. 50-2016-CA-003800</i>		
Court with Jurisdiction:	Circuit Court of the Fifteenth Judicial Circuit of Florida, in and for Palm Beach County		
Case Number:	50-2016-CA-003800		
Summary of the Complaint:	Plaintiff claims to have acquired fee simple title to what DEP and the Board of Trustees claim as sovereign submerged lands. Plaintiff seeks to quiet title and further claims ejectment, slander of title, and declaratory judgment.		
Amount of the Claim:	Unknown, but potentially over \$500,000 in attorney’s fees and costs.		
Specific Statutes or Laws (including GAA) Challenged:	Chapters 65 (quieting title), 66 (ejectment), and 86 (declaratory judgment), Florida Statutes.		
Status of the Case:	A trial resulted in a mistrial in 2018. Plaintiff recently filed a Third Amended Complaint which is not yet at issue. Discovery is continuing.		
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).			

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:	Office of the Attorney General		
Contact Person:	Elizabeth Teegen	Phone Number:	(850) 414-3808
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Global Hookah v. Department of Business and Professional Regulation		
Court with Jurisdiction:	1 st District Court of Appeal (on appeal from the Second Circuit court, case no. 2017-CA 1623)		
Case Number:	1D20-822		
Summary of the Complaint:	Plaintiff, an out-of-state wholesaler of tobacco products, sought a refund of excise taxes paid on tobacco products shipped by plaintiff to retailers in Florida for resale in Florida.		
Amount of the Claim:	\$ 1,250,000		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	The circuit court denied the refund, concluding that the physical presence rule embodied in Quill did not apply to excise taxes.		
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).			

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:	Mark S. Urban	Phone Number:	850-414-3789
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>1701 Collins Miami Owner, LLC v. State of Florida, Department of Revenue</i>		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D20-1188		
Summary of the Complaint:	<p>1701 sold a hotel property for \$125,000,000 and paid documentary stamp tax based on that amount. After recordation of the deed, 1701 hired a third party to place separate values on the property categories—real property and personal property—sold in the subject transaction, then sought a refund of the documentary stamp tax that was attributed to the personal property. 1701’s refund claim was based on the third party’s valuation. The Department denied the refund claim. An administrative law judge issued a recommended order on the refund case wherein he recommended that the refund be granted. The Department, in following my filed exceptions to the recommended order, declined to follow the ALJ's recommendation and issued a final order denying the refund. 1701 has appealed the Department’s order.</p>		
Amount of the Claim:	\$495,013.05 and interest, attorney fees/costs could exceed \$500,000		
Specific Statutes or Laws (including GAA) Challenged:	§§ 201.02(1)(a); 201.031(1), Fla. Stat. Fla. Admin. Code R. 12B-4.011(1).		
Status of the Case:	Briefing completed as of September 24, 2020. The case is pending in the First District Court of Appeal.		
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel	
	X	Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	

If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	NA
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Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Randi Dincher, AAG	Phone Number:	850-414-3784
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Bayfront Medical Center v Department of Revenue</i>		
Court with Jurisdiction:	First District Court of Appeal.		
Case Number:	1D20-1445		
Summary of the Complaint:	The case involves 3 related petitions filed by Bayfront challenging a tax assessment and the denial of two refund applications by the Department of Revenue. Bayfront contends that it does not have a duty to pay commercial rent tax on a lease it has with an unrelated third party to operate a high-risk labor and delivery facility. An administrative law judge recommended that the Department sustained the assessment and deny the refund applications. The Department adopted the ALJ’s recommendations in its final order. Bayfront is appealing this final order. Recommended Order and DOR’s Final Order, the assessment was sustained and DOR’s denial of the two refund applications was also sustained.		
Amount of the Claim:	\$800,000 estimated with accruing interest		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.031.(1)(a) and (c), F.S.		

Status of the Case:	The case is pending in the First District Court of Appeal. Appellant has filed their Initial Brief on September 28, 2020.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Clifton Cox	Phone Number:	850-414-3780
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Castorri v. Florida Department of Revenue</i>		
Court with Jurisdiction:	2nd Judicial Circuit (Leon County)		
Case Number:	2016-CA-2117		
Summary of the Complaint:	This is a putative class action in which Plaintiffs challenge the documentary stamp tax on mortgages held by state-chartered credit unions based upon federal and Florida statutes that render the lenders tax-exempt. Plaintiffs claim that those exemptions extend to the borrowers and that the documentary stamp taxes should be declared invalid.		
Amount of the Claim:	\$Unknown at this time. If a class is certified and the tax is invalidated, the retrospective and prospective impact could significantly exceed \$500,000.		
Specific Statutes or Laws (including GAA) Challenged:	Section 201.01, et seq., Fla. Stat.		

Status of the Case:	The Department has filed a Motion To Dismiss and Motion To Strike, which are currently pending before the court.	
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).	Gary M. Farmer, Jr., Esquire; Farmer, Jaffe, Weissing, Edwards, Fistos & Lehrman, P.L.; Moye Law Firm	

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Clifton Cox	Phone Number:	850-414-3780
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Cemex Construction Materials Pacific, LLC, successor by merger to Cemex Construction Materials, LP, a foreign limited partnership</i>		
Court with Jurisdiction:	2nd Judicial Circuit (Leon County)		
Case Number:	2017-CA-476		
Summary of the Complaint:	Plaintiff seeks relief from a closing agreement and a tax refund because an intervening case, Verizon Bus. Purchasing LLC v. Dep’t of Revenue, would have determined the Department’s tax assessment to have been untimely. (Note: This is a test case, which will govern Cemex-2, which is identified in a separate report.)		
Amount of the Claim:	\$1,027,539.42		
Specific Statutes or Laws (including GAA) Challenged:			

Status of the Case:	Judge John C. Cooper ruled from the bench that he will issue summary final judgment for the Department of Revenue. We are waiting to receive the final judgment.	
Who is representing (of record) the state in this lawsuit? Check all that apply.		Agency Counsel
	X	Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).		

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Clifton Cox	Phone Number:	850-414-3780
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Cemex Construction Materials Pacific, LLC, successor by merger to Cemex Construction Materials, LP, a foreign limited partnership</i>		
Court with Jurisdiction:	2nd Judicial Circuit (Leon County)		
Case Number:	2017-CA-473		
Summary of the Complaint:	Plaintiff seeks relief from a closing agreement and a tax refund because an intervening case, Verizon Bus. Purchasing LLC v. Dep’t of Revenue, would have determined the Department’s tax assessment to have been untimely. The parties stipulated that the companion case is the “test case” and will govern the outcome of this case.		
Amount of the Claim:	\$1,737,268.22		
Specific Statutes or Laws (including GAA) Challenged:			

Status of the Case:	The parties stipulated to using Cemex-1 (see separate report) as a test case. Judge John C. Cooper advised he will enter summary final judgment for the Department of Revenue in that case, and we are waiting to receive the judgment. We will then submit it to the trial judge in this action for entry of a final judgment.	
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).		

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Robert Elson	Phone Number:	850-414-3786
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Continental Glass Systems, Inc. v. Florida Department of Revenue</i>		
Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	14-1855		
Summary of the Complaint:	The issues in this case involve is whether the Taxpayer is liable for additional tax, plus interest thereon, on consumable purchases and manufacturing costs. The taxpayer argues that the transactions are sale for resale plus installation, or, alternatively, that Taxpayer is a contractor engaged in contracts for improvements to real property and therefor do not owe tax for labor costs.		
Amount of the Claim:	\$1,228,098.36		

Specific Statutes or Laws (including GAA) Challenged:	None	
Status of the Case:	The parties are engaged in informal 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).	This lawsuit is not a class action.	

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Dep’t of Business & Professional Regulation		
Contact Person:	Clifton Cox	Phone Number:	850-414-3780
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>C&S Wholesale Groceries, Inc. v. Dep’t of Bus. & Prof. Reg., Division of Alcoholic Beverages & Tobacco</i>		
Court with Jurisdiction:	2nd Judicial Circuit (Leon County)		
Case Number:	2020-CA-000565		
Summary of the Complaint:	Florida imposes significant excise taxes and surtaxes on cigarettes and smokeless tobacco but not on cigars. Plaintiff alleges this tax differential is in the nature of a protective tariff to protect Florida's cigar industry. Plaintiff is challenging the denial of a refund claim, alleging that Florida’s tax differential violates the dormant Commerce Clause and Equal Protection Clause of the United States Constitution.		
Amount of the Claim:	The amount of the Plaintiff’s refund claim at issue is \$34,000,000. If		

	the taxing statutes are determined to be facially unconstitutional, the aggregate impact (retrospectively and prospectively) could be significantly higher.
Specific Statutes or Laws (including GAA) Challenged:	Sections 210.011(1) and 210.02(1), Florida Statutes
Status of the Case:	The Department has filed an Answer, Defenses, and Affirmative Defenses and the parties are engaged 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).	

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	John Mika	Phone Number:	850-414-3788
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Equinix LLC v. Florida Department of Revenue</i>		
Court with Jurisdiction:	Leon County Circuit Court		
Case Number:	2019 CA 002121		

Summary of the Complaint:	Taxpayer is challenging the denial of a refund claim for sales and use tax collected on the amount of rental charges invoiced to its tenants which included separately stated electricity charges. Taxpayer in this instance is seeking the refund for the tax it initially paid, which is sometimes, but not always exempt under Florida law.		
Amount of the Claim:	\$710,188.89		
Specific Statutes or Laws (including GAA) Challenged:	Section 212.031(7), F.S. and Rule 12A-1.070(4)(e)		
Status of the Case:	Complaint and Answer filed late 2019. Informal discussion between parties and agreement to discovery exchange in anticipation of joint summary judgment motions being filed by year's end.		
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).			

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Robert Elson	Phone Number:	850-414-3786
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Southeastern Seating, Inc. v. Department of Revenue</i>		

Court with Jurisdiction:	Division of Administrative Hearings		
Case Number:	15-4103		
Summary of the Complaint:	The Taxpayer’s primary business was real property installations but secondary income stream was rentals of portable bleachers The first issue in this case involves whether the taxpayer properly used its Annual Resale Certificate when it sold, fabricated, and installed bleachers and stadium seating for public schools. The second issue involves whether the bleachers the taxpayer manufactured should be treated for taxation purposes as real property improvements or TPP.		
Amount of the Claim:	\$500,000 estimated tax in controversy plus accruing interest		
Specific Statutes or Laws (including GAA) Challenged:	n/a		
Status of the Case:	The parties are engaged in settlement negotiations.		
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).	This is not a class action.		

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Clifton Cox	Phone Number:	850-414-3780
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	State Farm Mut. Automobile Ins. Co. & Affiliates v. Dep’t of Revenue		

Court with Jurisdiction:	2nd Judicial Circuit (Leon County)	
Case Number:	2018-CA-2180	
Summary of the Complaint:	This is a dispute over a Florida's state income tax requirements as it applies to insurance companies. The Dep't of Revenue asserts that State Farm must, under Florida law, include 100% of the amount of interest from tax exempt bonds in computation of Florida taxable income. State Farm argues that because federal law requires it to include 15% of the amount of interest from tax-exempt bonds in computing deductions for underwriting losses, it should only have to include 85% of the amount of tax-exempt interest in Florida taxable income.	
Amount of the Claim:	\$1,706,113	
Specific Statutes or Laws (including GAA) Challenged:	section 220.13(1)(a)2., Fla. Stat.	
Status of the Case:	After case management conference, the parties are negotiating a stipulation of facts and will file cross-motions for summary final judgment on or before November 20, 2020.	
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).		

Office of Policy and Budget – July 2020

Schedule VII: Agency Litigation Inventory			
<i>For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Governor's website.</i>			
Agency:	Florida Department of Revenue		
Contact Person:	Clifton Cox	Phone Number:	850-414-3781
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Verizon Inc. & Affiliates v. Dep't of Revenue</i>		

Court with Jurisdiction:	2nd Judicial Circuit (Leon County)	
Case Number:	2018-CA-1543	
Summary of the Complaint:	This is in the nature of a declaratory judgment action regarding the Dep't of Revenue's methodology for computing Florida Net Operating Losses ("NOLs") of acquired corporations that may be used by the acquiring corporation to offset its Florida taxable income. Verizon is challenging a partial refund denial of a refund it sought for allegedly overpaying its Florida income tax.	
Amount of the Claim:	Unknown at this time but believed to exceed \$500,000 if Plaintiff's claims are successful.	
Specific Statutes or Laws (including GAA) Challenged:		
Status of the Case:	We are engaged in discovery and anticipate filing a motion for summary final judgment before the end of the year.	
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).		

Office of Policy and Budget – July 2020

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:	Office of the Attorney General		
Contact Person:	Elizabeth Teegen	Phone Number:	(850) 414-3808
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Carl Hoffer v. Mark S. Inch, Secretary of the Florida Department of Corrections.		
Court with Jurisdiction:	United States District Court, Northern District of Florida		
Case Number:	4:17-cv-214-MW/CAS		
Summary of the Complaint:	<p>Class action seeking injunctive relief in the form of hepatitis C treatment for Florida’s incarcerated population.</p> <p>The trial court certified a class and awarded relief to the members of the class with all levels of fibrosis (F0 to F4). The state appealed the final order but only as to class members with F0 and F1 levels of fibrosis (11th Cir. case no. 19-11921, 2020 WL 5105013). On August 31, 2020, the Eleventh Circuit reversed as to those individuals with fibrosis levels of F0 and F1.</p> <p>Plaintiffs’ attorneys seek attorneys’ fees under 42 USC § 1988 (and costs) in the total amount of \$1,258,186.</p>		
Amount of the Claim:	\$ 1,258.186 (attorneys’ fees and costs)		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Rehearing by plaintiffs is pending on appeal regarding the reversal of the claims of F0 and F1 members of the class. Contemporaneously, plaintiffs’ attorneys have filed their Motion to Determine Entitlement to Attorneys’ Fees and Expenses in the US Northern District.		
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).	Florida Justice Institute 3750 Miami Tower 100 SE Second Street Miami, Florida 33131-2309
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Office of Policy and Budget – July 2020

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:	Office of the Attorney General		
Contact Person:	Elizabeth Teegen	Phone Number:	(850) 414-3808
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Christopher Alianiello, et al. v. Department of Education, et al.		
Court with Jurisdiction:	2d Jud. Circuit (Leon County; Judge John C. Cooper)		
Case Number:	2019-CA-1674		
Summary of the Complaint:	Plaintiffs received bonuses under Florida’s Best and Brightest Teacher Scholarship Program for school years 2017-2018 and 2018-2019. Plaintiffs claim that the school districts’ use of the bonus money to cover the employer portion of each teacher’s payroll taxes was improper. Defendants include the Florida Department of Education, all Florida school districts and the Board of Trustees for the Florida Virtual School.		
Amount of the Claim:	\$25 - \$35 million dollars (estimated by plaintiffs)		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	On April 30, 2020, the circuit court entered an order staying the case pending plaintiffs’ request to the IRS for a determination regarding whether plaintiffs’ claims raise any federal tax issues and/or pending plaintiffs’ exhaustion of administrative remedies with the IRS.		
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).	Morgan & Morgan, PA 20 North Orange Avenue, Suite 1500 Orlando, FL 32801		

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: Department of Legal Affairs

Chief Internal Auditor: Kimberly Rolfe

Budget Entity: 41101000

Phone Number: 850-414-3591

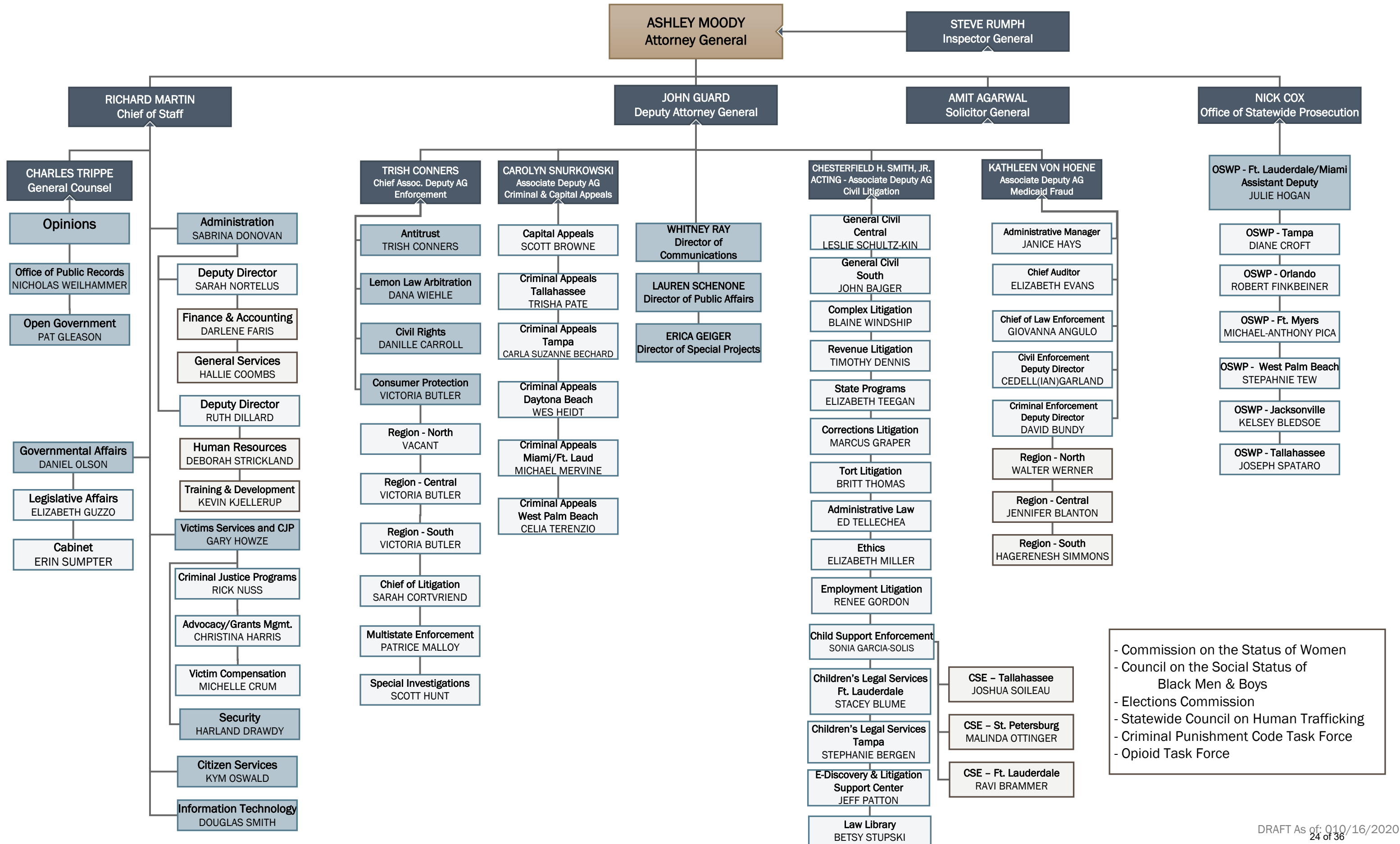
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OIG 19-04	Sep-19	Security Operations	Finding 1: Confidential Finding 2: Confidential Finding 3: Confidential Finding 4: Confidential	Partially Implemented Not Implemented Partially Implemented Partially Implemented Partially Implemented	
OIG 19-14	Dec-19	Human Resources	1.1 HR could consider developing a method to compare onboarding and training costs of new hires to the cost of matching salary increases to retain staff with competitive offers. A better definition of onboard costs should be defined such that good employees can be retained. The current soft guidance of 5% for match cost could		
		Human Resources	1.2 HR could consider the use of a suggestion box	Partially Implemented	
		Human Resources	and forward appropriate suggestions to senior 1.3 HR could consider expanding the current performance evaluation system beyond the two categories "meets or exceeds expectations," or "below expectations" for select exempt	Partially Implemented	
		Human Resources	1.4 HR could consider producing reports in addition to those from People First to communicate personnel data/stats/issues and concerns with management. This could be done, in part, by facilitating periodic employee surveys, and preparing more detailed formal reports on an annual basis which could include unit-level analytics regarding hiring, terminations, turnover, and salary trends. HR could also consider producing a formal annual report regarding	Partially Implemented	

		Human Resources	2.1 We recommend greater accountability for management training where attendance is required for all management personnel. The alternative would be to make supervisor training “highly recommended” with the risk of some managers	Partially Implemented	
		Human Resources	2.2 We recommend department-wide orientation for new staff which could be held monthly, bimonthly, or quarterly to explain the mission of the department, functions of various units/offices, and other relevant information similar to what is presented to managers in the Super*Vision training. The department could also consider	Partially Implemented	
		Human Resources	3.1 We recommend HR strengthen its attempts to collect exit survey data. A follow-up email could be sent a few days to a week after the survey link is provided, which might increase completion rates. A verbal reminder to complete the survey could	Not Implemented	
		Human Resources	3.2-5 HR could consider hiring someone whose focus would be to develop recruitment strategies, implement retention efforts, conduct surveys and data analysis, and determine/ address employee turnover issues. This person could help divisions	Partially Implemented	
		Human Resources	4. We recommend annual employee recognition ceremonies, at least division-wide or unit-wide, if a department-wide ceremony is not feasible. This would create an opportunity to publicly celebrate employee accomplishments. Years of Service awards could be presented during these ceremonies. This would also expose newer employees to the types of awards and	Implemented	
OIG 17-16	Apr-20	VOCA	No Findings	N/A	

Auditor General 2019-097	Jul-19	MFCU	1. We recommend that Department management take steps to ensure that annual MFCU evidence room inventories are properly conducted and documented in accordance with established policies and procedures.	Implemented
		MFCU	2. We recommend that Department management ensure that the responsibilities for Case Management Database modifications are appropriately separated and that Department records evidence the entire change management process.	Implemented
		Finance	3. We recommend that Department management strengthen procedures to ensure that FLAIR access privileges are deactivated immediately upon a user's separation from Department employment.	Implemented
		Finance	4. We recommend that Department management enhance property management procedures to specify a time frame for adding tangible personal property to Department property records and ensure that Department property records are timely updated for property acquisitions. We also recommend that Department management ensure that donated property items are recorded at fair market value.	Implemented
		Victims of Crime	5. We recommend that Department management provide additional training to BVC staff to ensure that claims information used to process applications and determine eligibility is complete and agrees with applicable supporting documentation.	Implemented
		VOCA	6. We again recommend that Department management ensure that VOCA annual victim assistance grant program monitoring reports and supporting documentation are timely reviewed and approved in accordance with established procedures.	Implemented

Office of Policy and Budget - July 2020

STATE OF FLORIDA OFFICE OF THE ATTORNEY GENERAL



LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		FISCAL YEAR 2019-20			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		297,485,998		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		7,293,397		0	
FINAL BUDGET FOR AGENCY		304,779,395		0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Lemon Law * Number of Active Lemon Law Cases		515	3,699.65	1,905,321	
Child Support Enforcement * Number of final orders obtained representing the Department of Revenue in child support enforcement proceedings.		41,401	210.78	8,726,550	
Antitrust * Number of cases enforcing provisions of the Antitrust Act		130	38,885.95	5,055,173	
Racketeer Influenced And Corrupt Organization (rico)/ Consumer Fraud * Cases enforcing the Racketeer Influenced and Corrupt Act and Unfair and Deceptive Trade Practices Act.		455	29,189.66	13,281,297	
Commission On Ethics Prosecutions * Number of cases prosecuted before the Florida Commission on Ethics		117	2,804.23	328,095	
Medicaid Fraud Control * Number of cases investigated involving Medicaid fraud activities		1,261	16,263.84	20,508,699	
Children's Legal Services * Number of cases representing the Department of Children and Families in juvenile dependency and termination of parental rights proceedings		46,019	228.14	10,498,905	
Civil Rights * Number of cases investigated and prosecuted involving violations of civil rights		32	24,363.72	779,639	
Solicitor General And Complex Litigation * Number of cases		220	9,908.78	2,179,931	
Opinions * Number of Opinions Issued		52	15,034.60	781,799	
Cabinet Support Services * Number of Cabinet Meetings		12	46,463.50	557,562	
Eminent Domain * Cases representing the Department of Transportation and other government agencies in eminent domain proceedings.		5	83,980.60	419,903	
Sexual Predator Civil Commitment Appeals * Number of cases		22	15,642.86	344,143	
Non-capital Criminal Appeals * Number of cases - non-capital appellate litigation		15,846	1,124.09	17,812,327	
Capital Appeals * Number of cases - capital appellate litigation		731	4,783.54	3,496,770	
Administrative Law * Number of cases		298	9,732.81	2,900,376	
Tax Law * Number of cases enforcing, defending and collecting tax assessments		1,653	1,037.10	1,714,332	
Civil Litigation Defense Of State Agencies * Number of cases defending the state and its agents in litigation of appellate, corrections, employment, state programs and tort.		3,442	3,602.77	12,400,740	
Grants-victims Of Crime Advocacy * Number of victims served through grants.		836,363	120.87	101,092,033	
Victim Notification * Number of criminal and capital appellate services provided		17,402	217.69	3,788,162	
Victim Compensation * Number of victim compensation claims recieved		21,199	902.90	19,140,647	
Minority Crime Prevention Programs * Number of crime prevention programs and local funding initiative assisted		4	2,257,618.75	9,030,475	
Grants-crime Stoppers * Number of Crime Stopper agencies assisted		26	182,230.08	4,737,982	
Crime Prevention/Training * Number of people attending training		2,538	308.71	783,500	
Investigation And Prosecution Of Multi-circuit Organized Crime * Annual volume of investigations handled		886	10,287.66	9,114,868	
Prosecution Of Violations Of The Florida Election Code * Number of cases handled.		798	1,987.01	1,585,637	
TOTAL				252,964,866	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				51,814,570	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				304,779,436	

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.
(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.
(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.
(4) Final Budget for Agency and Total Budget for Agency may not equal due to rounding.

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

AUDIT #2: 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 ***

AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGH THAT ARE NOT REPRESENTED BY THOSE ABOVE OR ADMINISTRATIVE COSTS THAT ARE UNIQUE TO THE AGENCY AND ARE NOT APPROPRIATE TO BE ALLOCATED TO ALL OTHER ACTIVITIES.

*** NO ACTIVITIES FOUND ***

AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 41	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	304,779,395	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	304,779,436	
	-----	-----
DIFFERENCE:	41-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Legal Affairs

Contact: Sarah Nortelus

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

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2020 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2020-2021 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2019-2020 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

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

* R/B = Revenue or Budget Driver

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Department of Legal Affairs

Agency Budget Officer/OPB Analyst Name: Sarah Nortelus/Martha McWilliams

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

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

I. GENERAL

1.1	Are Columns A01, A04, A05, A94, A95, A96, A36, A10, 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 or Web LBR Column Security)	Y	Y	Y
1.2	Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y

AUDITS:

1.3	Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y
1.4	Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y
TIP	The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. 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 to the portal.			

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 58 of the LBR Instructions?	Y	Y	Y
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3	Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

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

		Program or Service (Budget Entity Codes)		
Action		41100000	41200000	41300000
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, 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 61 of the LBR Instructions?	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
5. EXHIBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2018-19 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.			

		Program or Service (Budget Entity Codes)		
Action		41100000	41200000	41300000
<p>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. Note that there is a \$5,000 allowance at the department level.</p>				
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
<p>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.</p>				
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 28 of the LBR Instructions.)	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 of the LBR Instructions?	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	N/A	N/A
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.6 of the LBR Instructions.)	Y	Y	N/A
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	N/A
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 94 and 95 of the LBR Instructions.)	Y	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #20-002?	Y	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	N/A

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	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 27 and 90 of the LBR Instructions.)	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	N/A	N/A
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A	N/A
AUDIT:				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	N/A	N/A
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A
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	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
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 66 through 70 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			

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

TIP If an appropriation made in the FY 2019-20 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
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	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
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 001270, 001870, 001970)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	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
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	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
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
AUDITS:				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y
8.33	Has a Schedule IB been provided for 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
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y

		Program or Service (Budget Entity Codes)		
Action		41100000	41200000	41300000
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 159 of the LBR Instructions.)	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)			
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 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
11. SCHEDULE IV (EADR, SC4)				
11.1	Are the correct Information Technology (IT) issue codes used?	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
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1	NOT REQUIRED FOR THIS YEAR			
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 101 through 103 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
TIP	Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.			
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)		
		41100000	41200000	41300000
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?	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 104-106 of the LBR instructions?	N/A	N/A	N/A
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?	N/A	N/A	N/A
AUDIT:				
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 107-111 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
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3	Does the FY 2018-19 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	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
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	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
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 112 through 156 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 132 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	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) ?	Y	Y	Y
AUDITS - GENERAL INFORMATION				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 158-160) for a list of audits and their descriptions.			
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (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
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	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
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