



4050 Esplanade Way
Tallahassee, FL 32399-0950
850-488-2786

Ron DeSantis, Governor
Jonathan R. Satter, Secretary

LEGISLATIVE BUDGET REQUEST

Department of Management Services
Tallahassee, Florida

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 Committee
221 Capitol
Tallahassee, Florida 32399-1300

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

Dear Directors,

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Management Services 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 Jonathan Satter, Secretary of Department of Management Services.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jonathan R. Satter", is positioned above the printed name.

Jonathan R. Satter
Secretary

JS/mbh
Enclosure

Temporary Special Duty-
General Pay Additives Implementation Plan
for FY 2020-2021

Not Applicable



Department Level

Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Management Services		
Contact Person:	Sean Gellis	Phone Number:	850-487-1082
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Tallahassee Corporate Center, Inc. v. Florida Department of Management Services		
Court with Jurisdiction:	Second Judicial Circuit in and for Leon County, Florida		
Case Number:	2019-CA-2257		
Summary of the Complaint:	<p>This action is a re-filed count from the prior Tallahassee Corporate Center lawsuit, which resulted in the Department winning the case and the appellate court upholding that decision. The prior lawsuit involved claims that the Department improperly granted rule waivers to various agencies that allowed them to procure existing or build-to-suit space at the same time. The Plaintiffs alleged that this violated the law and harmed them because, as owners of the Koger Center, they had suitable existing space. The prior lawsuit also involved a count for "dark space" rent, which was voluntarily dismissed prior to resolution of the case in order to create finality for appeal on the other issues. The Department succeeded in showing the correctness of the rule waivers, and the appellate court agreed. Now, the Plaintiff has refiled its previously-dismissed "dark space" count under the current case number.</p> <p>In November 2004, the Plaintiff's predecessor entity CRT Properties, Inc. entered into an agreement with DMS (the "Master Lease") for the property known in Tallahassee as the "Koger Center." The Master Lease established the rental obligations for state entities on a sliding scale from \$16.50 per foot to \$25.49 per foot. The Plaintiff is now the owner of the property and the Master Lease. The lease was modified 5 times, once in 2006, once in 2008, and three times in 2010.</p> <p>The section at issue in this case falls within Addendum A, Paragraph XVIII – Availability of Funds. The contract was amended to read:</p> <p style="text-align: center;">“XVIII. AVAILABILITY OF FUNDS. The following is added to Article XVIII: "In the event an annual appropriation is not made by the Legislature as contemplated in the first sentence of this Article, Lessee, on 30 days' written notice to Lessor, may defer payment</p>		

of rent on such portion of the premises as to which an annual appropriation is not made by the Legislature (the "Defunded Space"). All rent so deferred and not paid currently (the "Deferred Rent") shall accrue and bear interest at the Prime Rate from time to time plus 400 basis points. "Prime Rate" shall mean the rate (or the average of rates, if more than one rate appears) inserted in the blank of the "Money Rate" Section of the Wall Street Journal (Eastern Edition) in the Section reading "Prime Rate ___ %." The Deferred Rent shall be repaid by automatically extending the term of the lease, as to the Defunded Space only, by the length of time that Lessee deferred rent on the Defunded Space (the "Extended Term"). The rent payable during the Extended Term shall be the amount necessary to amortize the Deferred Rent, plus the interest accruing on it during the Extended Term in equal monthly installments over the Extended Term (the "Natural Amortization Rate"). These monthly rent payments shall be subject to periodic adjustments based on the changes in the prime rate from time to time.

Instead of repaying the entire balance of the Deferred Rent during the Extended Term, as provided, above, Lessee may prepay all or a portion of the Deferred Rent by increasing the rental rate payable on the remaining space other than the Defunded Space. Lessee may elect to pay such voluntary rental increases by written notice to Lessor provided that Lessee may not change the rental rate more frequently than once every 12 months. If Lessee prepays a portion but not all of the Deferred Rent prior to the expiration of the term of this lease, the remaining unpaid balance of Deferred Rent at the end of the term shall be repaid during the Extended Term at a rental rate equal to the greater of (i) the Natural Amortization Rate, or (ii) the rental rate provided in *this* lease (as increased by the 3.15% annual rent escalations provided in this lease, which escalations shall apply during the Extended Term as well). If the rental rate is the lease rate as provided in (ii) above, the Extended Term shall be shortened to the period of time necessary for Lessee to pay the balance of the Deferred Rent (including the interest accruing on it during the Extended Term) at such rental rate. The monthly payments under this paragraph. and the length of the Extended Term if the rental rate *is* that provided in (ii) above, shall be subject to periodic adjustments based on changes in the prime rate from time to time.""

	<p>The Plaintiff alleges that beginning in January 2011, the Department of Education and the Department of Financial Services chose not to occupy approximately 22,800 square feet of space they had leased, sometimes with notice and sometimes without notice. Plaintiff contends that the actions of these agencies triggered the above section, and that “dark space” rents were due and payable from that moment on. Plaintiff alleges that DMS owes to Plaintiff approximately \$1.5 million, (\$1 million for Department of Education and \$500,000 for Department of Financial Services). The Department answered the complaint and the matter is now in discovery.</p> <p>The bank that holds the mortgage on the Koger Center has intervened in the matter to assert that any money recovered by the Plaintiff should be paid to the bank as the lienholder.</p>	
Amount of the Claim:	Approximately \$1,800,000 (1.8 million)	
Specific Statutes or Laws (including GAA) Challenged:	Alleged breach of contract action that would result in DMS requiring an appropriation to pay if the Plaintiff is successful in prosecuting its case.	
Status of the Case:	Plaintiff has filed a motion for summary judgment. DMS is taking the corporate representative deposition of Plaintiff and will be opposing Plaintiff’s motion for summary judgment. The parties mediated the case in July 2020, but mediation resulted in an impasse.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	X	Agency Counsel
		Office of the Attorney General or Division of Risk Management
		Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

The following cases are provided pursuant to Sections (5) and (6) of the Agency Litigation Inventory Instructions.

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Florida Police Benevolent Association, Inc. v. Department of Corrections and Department of Management Services
Court with Jurisdiction:	Public Employees Relations Commission (PERC)
Case Number:	CA-2020-021
Summary of the Complaint:	<p>On July 6, 2020, the PBA filed an unfair labor practice charge with PERC against FDC and DMS. This charge alleged that FDC and DMS engaged in an unfair labor practice by proposing a waiver, taking the waiver to impasse, and imposing a waiver of the employees' right to negotiate a change in work hours. The PBA alleged that the impasse language constitutes an impermissible waiver of employees' constitutional right to organize and negotiate. PBA claims that the imposed definition of workday found in Section 110.219(1), Florida Statutes, is unconstitutional:</p> <p style="text-align: center;">110.219 Attendance and leave; general policies.—</p> <p style="text-align: center;">(1) The workday for each full-time state employee shall be 8 hours or as otherwise justified by the agency head.</p> <p>PBA seeks the following relief in its charge:</p> <ol style="list-style-type: none"> 1) a declaration that the state violated section 447.501(1)(a) and (c), Florida Statutes; 2) that the state be enjoined from making any changes to work hours without first negotiating those changes lawfully; 3) that the state be directed to cease and desist from any lawful imposition and implementation of contractual articles that contain waivers of the employees' right to negotiate mandatory subjects of bargaining; 4) restore the status quo by rescinding the unlawfully imposed changes to Article 23; 5) order the state to pay PBA's reasonable attorney's fees and costs; and 6) grant other such relief and remedies as PERC deems appropriate

	<p>On July 22, 2020, the PERC General Counsel (“PERC GC”) issued a “Notice of Sufficiency and Partial Summary Dismissal of Charge.” In the order, the PERC GC found that the charge was sufficient with the exception of the allegation that FDC and DMS committed an unfair labor practice by proposing a waiver during negotiations. He relied on case law that held merely proposing a waiver during negotiations is not unlawful. He ordered FDC and DMS to file an answer within twenty (20) days and ordered the final hearing to take place on September 9, 2020.</p> <p>If the PBA is successful, it would result in portions of Ch. 2020-115, Laws of Fla., being invalidated or deemed unenforceable.</p>
Amount of the Claim:	No monetary relief sought beyond PBA’s reasonable attorney’s fees and costs.
Specific Statutes or Laws (including GAA) Challenged:	House Bill 5005 (2020) adopted in Ch. 2020-115, Laws of Florida at (6).
Status of the Case:	Final hearing set for September 9, 2020.
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/> Agency Counsel
	<input type="checkbox"/> Office of the Attorney General or Division of Risk Management
	<input checked="" 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

Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Jami Claire, Kathryn Lane, and Ahmir Murphy vs. State of Florida, Department of Management Services, the University of Florida Board of Trustees, the Florida Department of Corrections, and the Office of the Public Defender for the 2 nd Judicial Circuit
Court with Jurisdiction:	United States District Court, Northern District of Tallahassee
Case Number:	4:20-cv-0020

<p>Summary of the Complaint:</p>	<p>The Plaintiffs are employees of the University of Florida, the Public Defender for the 2nd Judicial Circuit, and the Florida Department of Corrections. The Plaintiffs claim that the blanket exclusion on insurance coverage for gender reassignment or modification surgery or services is unconstitutional. The Department is a party because it administers the State Group Insurance Program. The employers are named as parties because they are the ones who technically provide the insurance, but the employers have moved to dismiss the case on the grounds that they are not responsible for the exclusion.</p> <p>The Amended Complaint requests the following relief:</p> <p>WHEREFORE, Plaintiffs respectfully request that this Court enter judgment against the Defendants and award the following relief:</p> <p>A. Declaratory relief, including, but not limited to, a declaration that Defendants are in violation of the Equal Protection Clause of the Fourteenth Amendment of the U.S. Constitution, and Title VII.</p> <p>B. Permanent injunctive relief with respect to all Defendants, requiring Defendants to: (1) cease enforcement of the State Plan Exclusion of coverage for “gender reassignment or modification services or supplies,” and (2) provide benefits that cover Plaintiffs’ medically necessary gender-affirming care.</p> <p>C. Permanent injunctive relief with respect to Defendant Florida Department of Management Services to prohibit the Department from soliciting and accepting bids, and granting contracts, for health insurance plans that contain an exclusion of coverage for gender-affirming care.</p> <p>D. Award Plaintiffs compensatory damages, including emotional distress, and other appropriate relief as permitted by law for all claims brought under Title VII.</p> <p>E. Award reasonable attorneys’ fees and costs where allowed by law.</p> <p>F. Award all other relief to which Plaintiffs may be entitled that the Court deems just and equitable.</p>
<p>Amount of the Claim:</p>	<p>Injunctive Relief and Compensatory Damages (unknown)</p>
<p>Specific Statutes or Laws (including GAA) Challenged:</p>	<p>The Exclusion for “gender reassignment or modification services or supplies” found within the State Group Insurance Health Plan.</p>

Status of the Case:	Discovery is 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).		

Office of Policy and Budget – July 2020

**Department Of Management Services
 Organization Charts (2021-2022 FY LBR Submission/September 2020)
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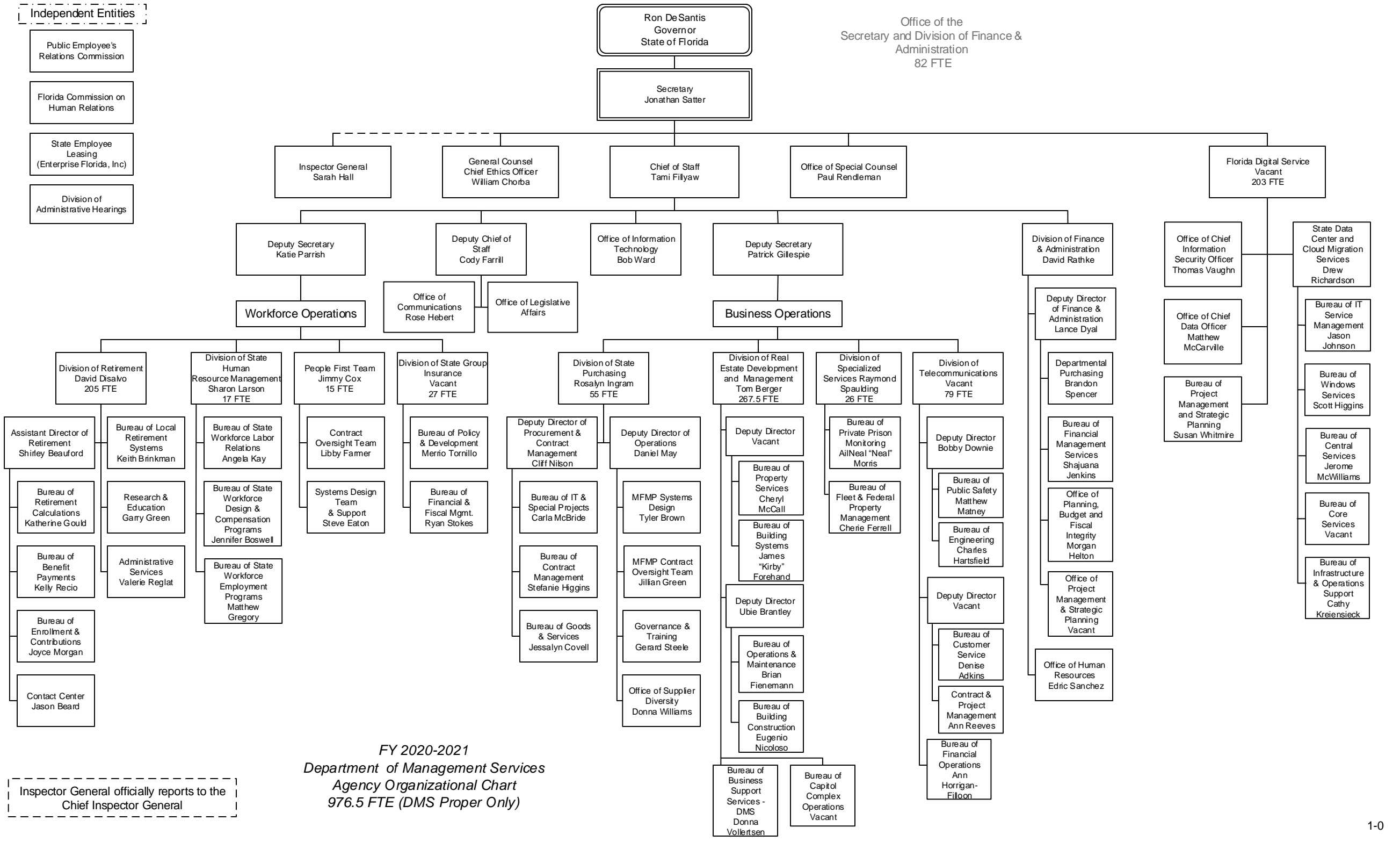
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Independent Entities

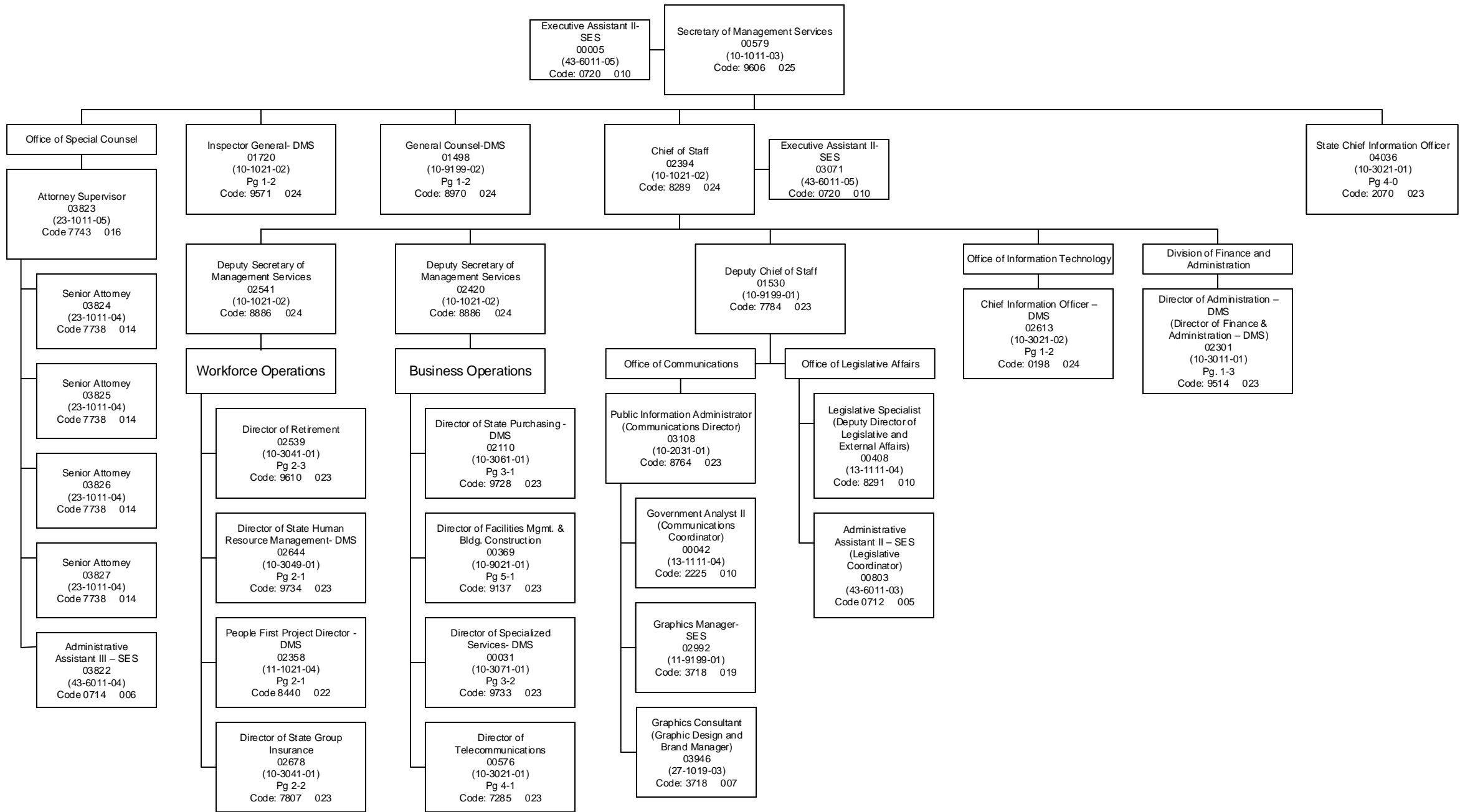
- Public Employee's Relations Commission
- Florida Commission on Human Relations
- State Employee Leasing (Enterprise Florida, Inc)
- Division of Administrative Hearings

Office of the Secretary and Division of Finance & Administration
82 FTE



FY 2020-2021
Department of Management Services
Agency Organizational Chart
976.5 FTE (DMS Proper Only)

Inspector General officially reports to the Chief Inspector General



Secretary of Management
 Services
 00579
 (10-1011-03)
 Code: 9606 025

Inspector General - DMS
 01720
 (10-1021-02)
 Code: 9571 024

General Counsel - DMS
 01498
 (10-9199-02)
 Code: 8970 024

Audit Director- SES
 00931
 (11-3031-02)
 Code: 1665 020

Chief, Internal Investigations
 Officer- DMS
 (Chief of Investigations)
 02371
 (11-9199-02)
 Code: 7546 020

Sr. Mgmt. Analyst II - SES
 (Audit Team Leader)
 02637
 (13-1111-04)
 Code: 2225 010

Inspector Specialist
 00735
 (13-1041-04)
 Code: 2240 010

Management Review
 Spec. - SES (Staff Auditor)
 00009
 (13-1111-04)
 Code: 2239 010

Administrative Assistant III
 01496
 (43-6011-04)
 Code: 0714 006

Sr. Mgmt. Analyst II- SES
 (Retirement Compliance
 Audit Supervisor)
 02627
 (13-1111-04)
 Retirement Pg. 2-4
 Code: 2225 010

Government Analyst II
 (IT Audit Team Lead)
 04038
 (13-1111-04)
 Code: 2225 010

Mgmt. Review Spec. -
 SES (Retirement Audit
 Team Lead)
 02626
 (13-1111-04)
 Retirement Pg 2-4
 Code: 2239 010

Operations Review
 Spec. (Retirement
 Compliance Auditor) (2)
 02411, 03123
 (13-1111-04)
 Retirement Pg 2-4
 Code: 2239 010

Government Analyst II
 (IT Auditor)
 03969
 (13-1111-04)
 Code: 2225 010

Senior Attorney (Deputy
 General Counsel)
 03809
 (23-1011-04)
 St. Purchasing Pg 3-1
 Code: 7738 014

Senior Attorney (Deputy
 General Counsel)
 03173
 (23-1011-04)
 Code: 7738 014

Senior Management Analyst I-
 SES
 02377
 (13-1111-03)
 Code: 2224 007

Senior Attorney (Assistant
 General Counsel) (2)
 00025 01901
 (23-1011-04)
 Code: 7738 014

Senior Attorney (Assistant
 General Counsel)
 03084
 (23-1011-04)
 Code: 7738 014

Admin Asst II- SES (2)
 01378 & 02405
 (43-6011-03)
 Code: 0712 005

Senior Attorney (Assistant
 General Counsel)
 02590
 (23-1011-04)
 Retirement Pg 2-4
 Code: 7738 014

Senior Attorney
 (Assistant General
 Counsel) (3)
 02624, 02483 & 02544
 (23-1011-04)
 Retirement Pg 2-4
 Code: 7738 014

Admin Asst. II- SES
 01377
 (43-6011-03)
 Code: 0712 005

Senior Attorney (Assistant
 General Counsel -
 Employment and Labor
 Relations)
 02312
 (23-1011-04)
 Code: 7738 014

Senior Attorney
 01668
 (23-1011-04)
 Code: 7738 014

Admin Asst. I- SES
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 (43-6011-02)
 Retirement Pg. 2-4
 Code: 0709 003

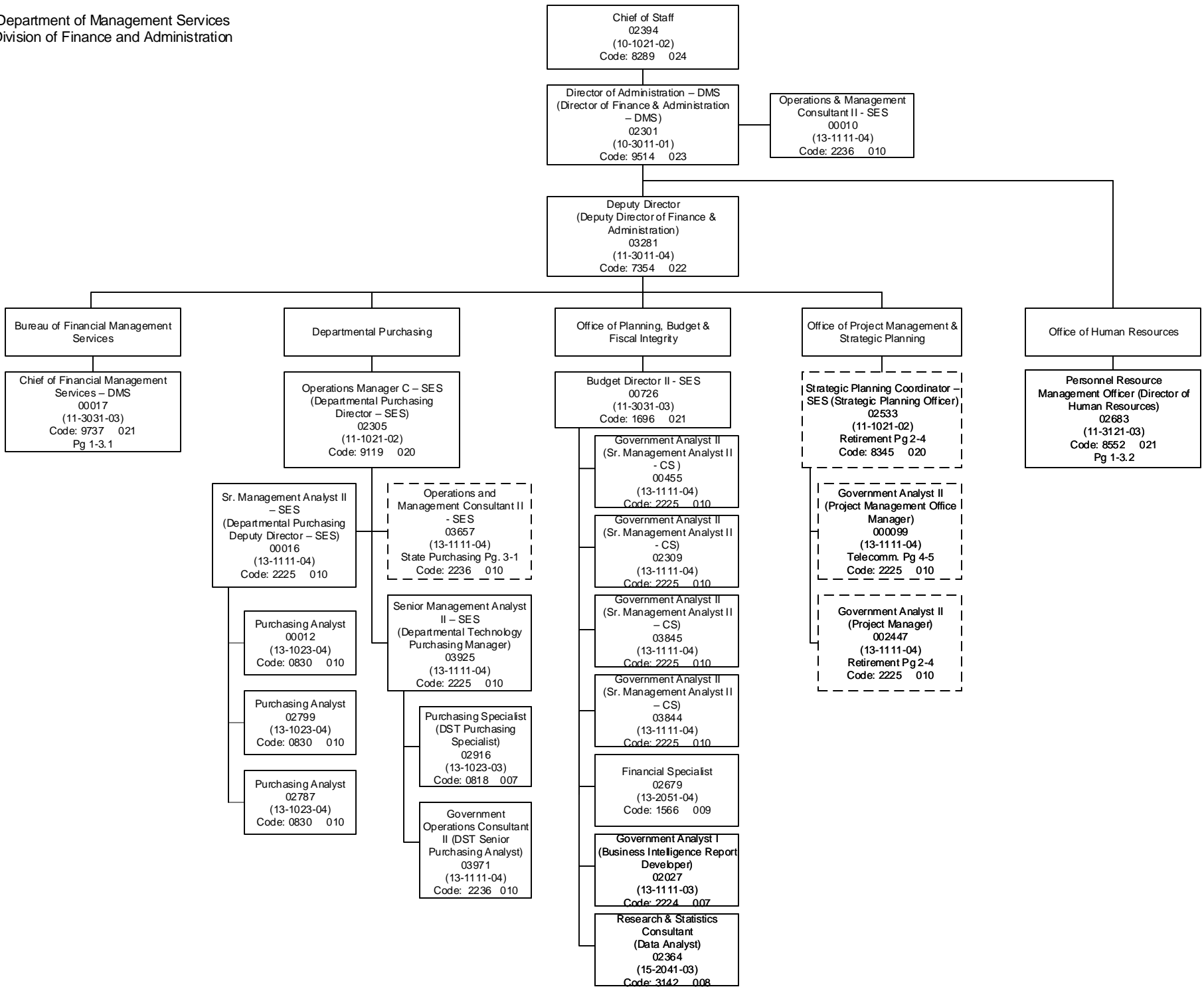
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 Code: 7738 014

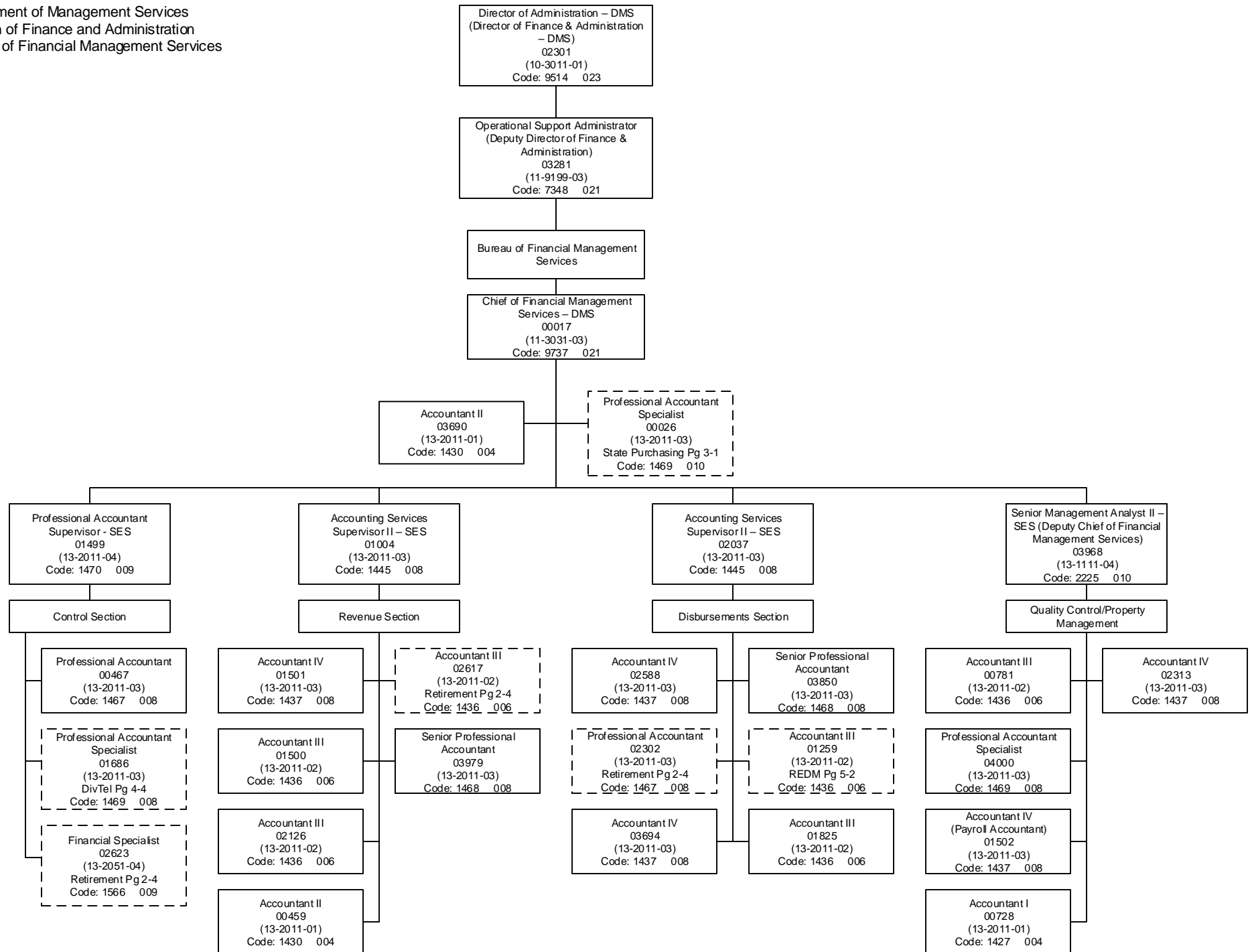
Operations & Mgmt
 Consultant II - SES
 (Public Records
 Administrator)
 00898
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Admin Asst II-SES
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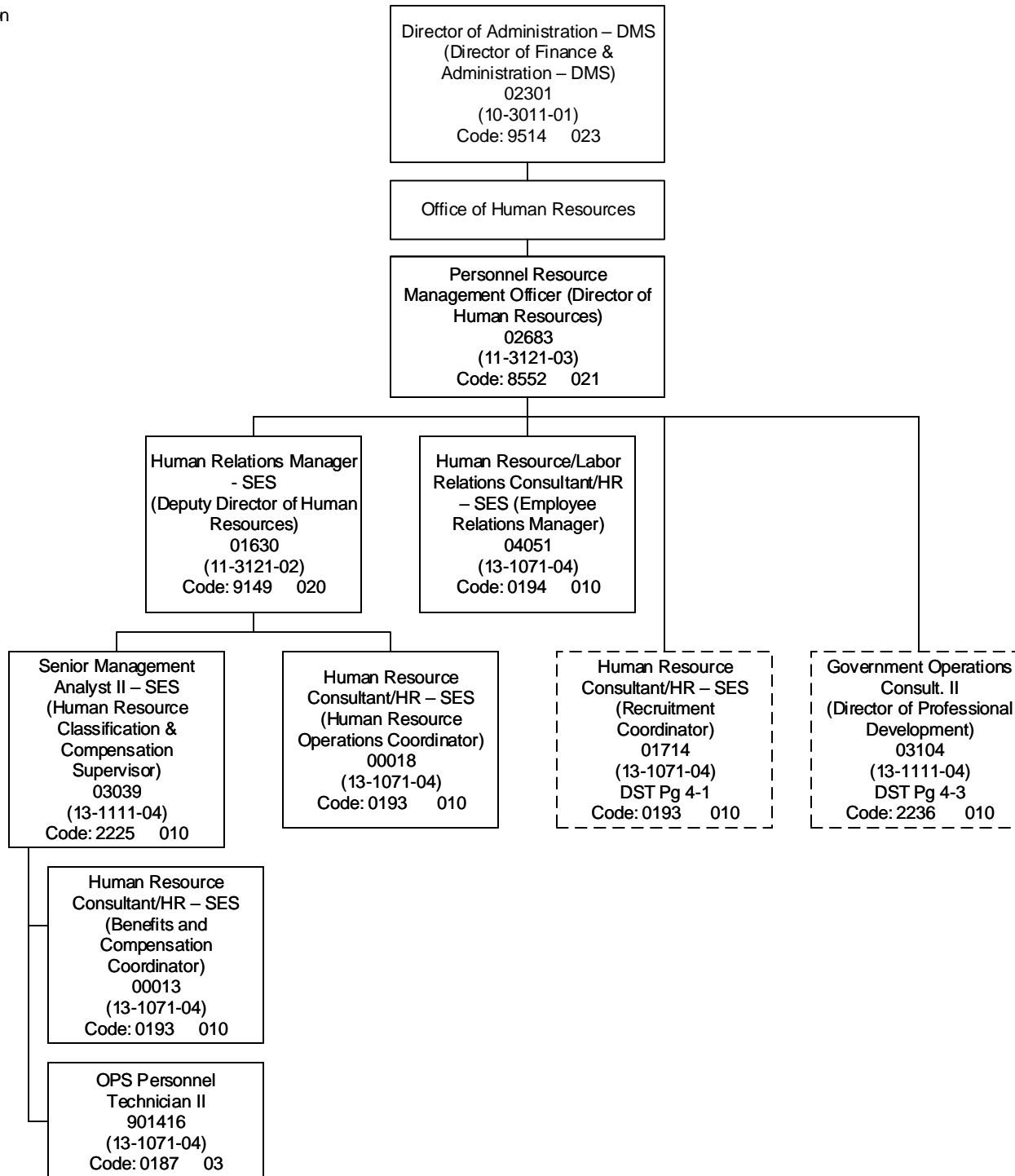
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 General Counsel)
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 (23-1011-04)
 Code: 7738 014

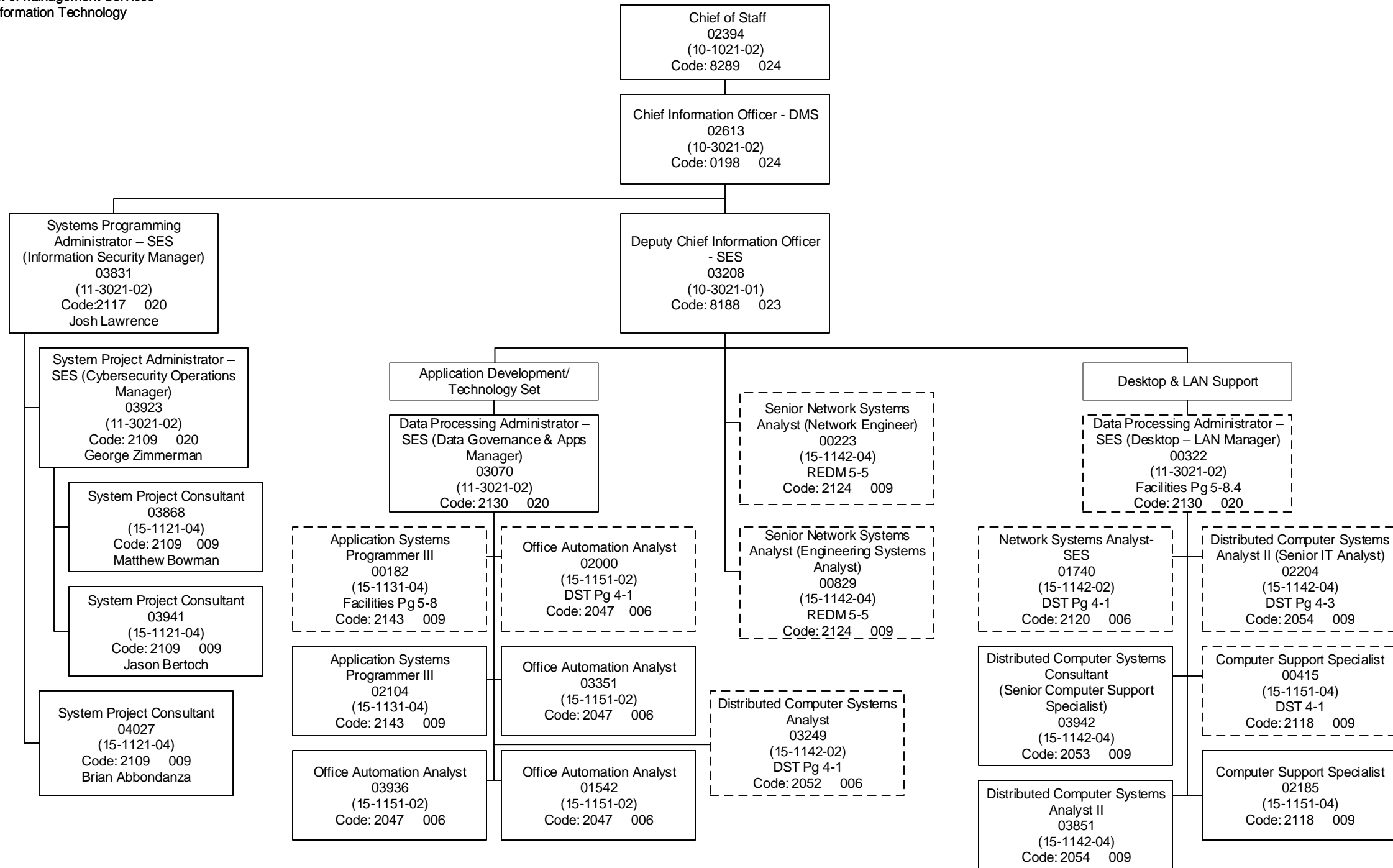
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 02685
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 Retirement Pg 2-4
 Code: 7703 005

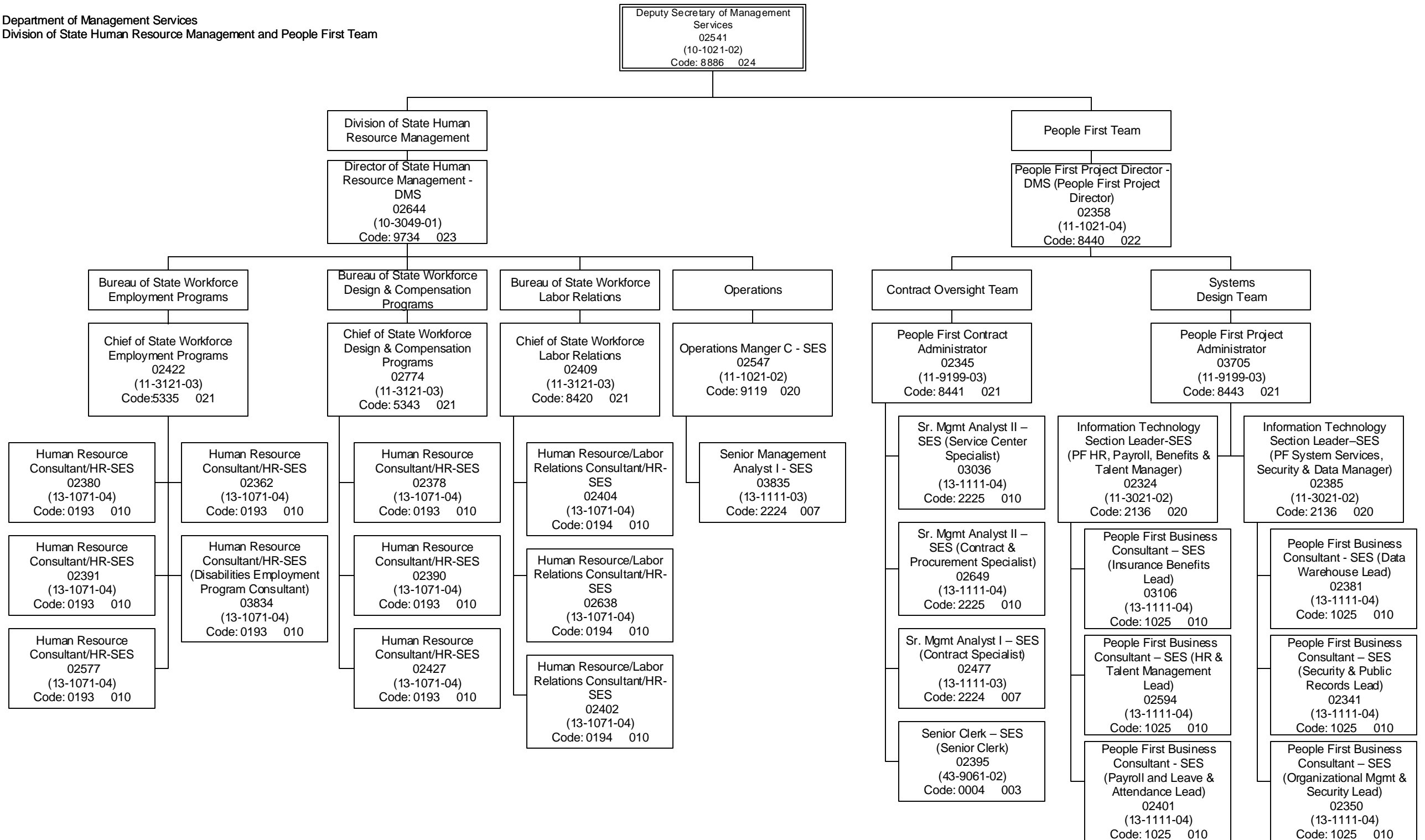


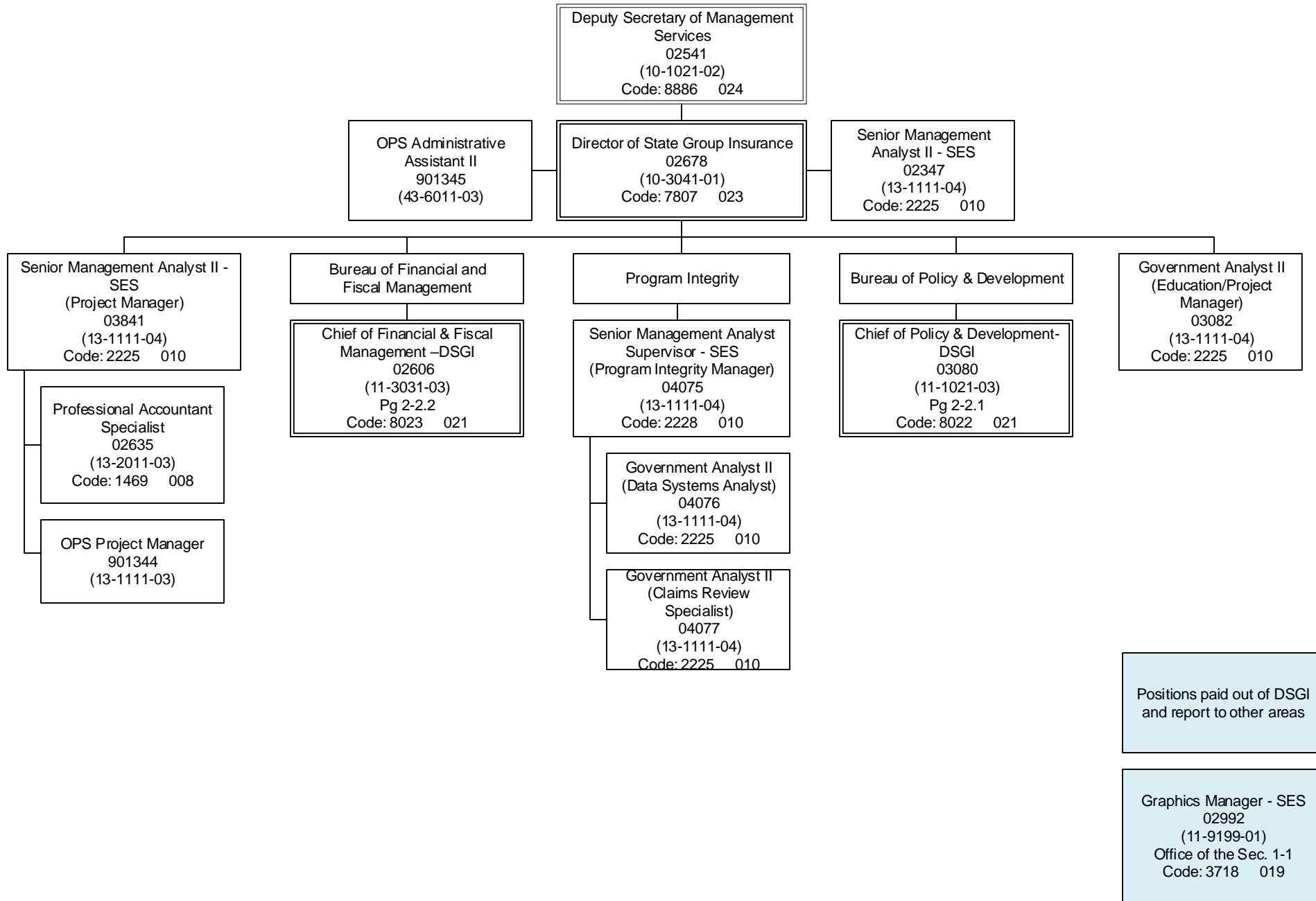


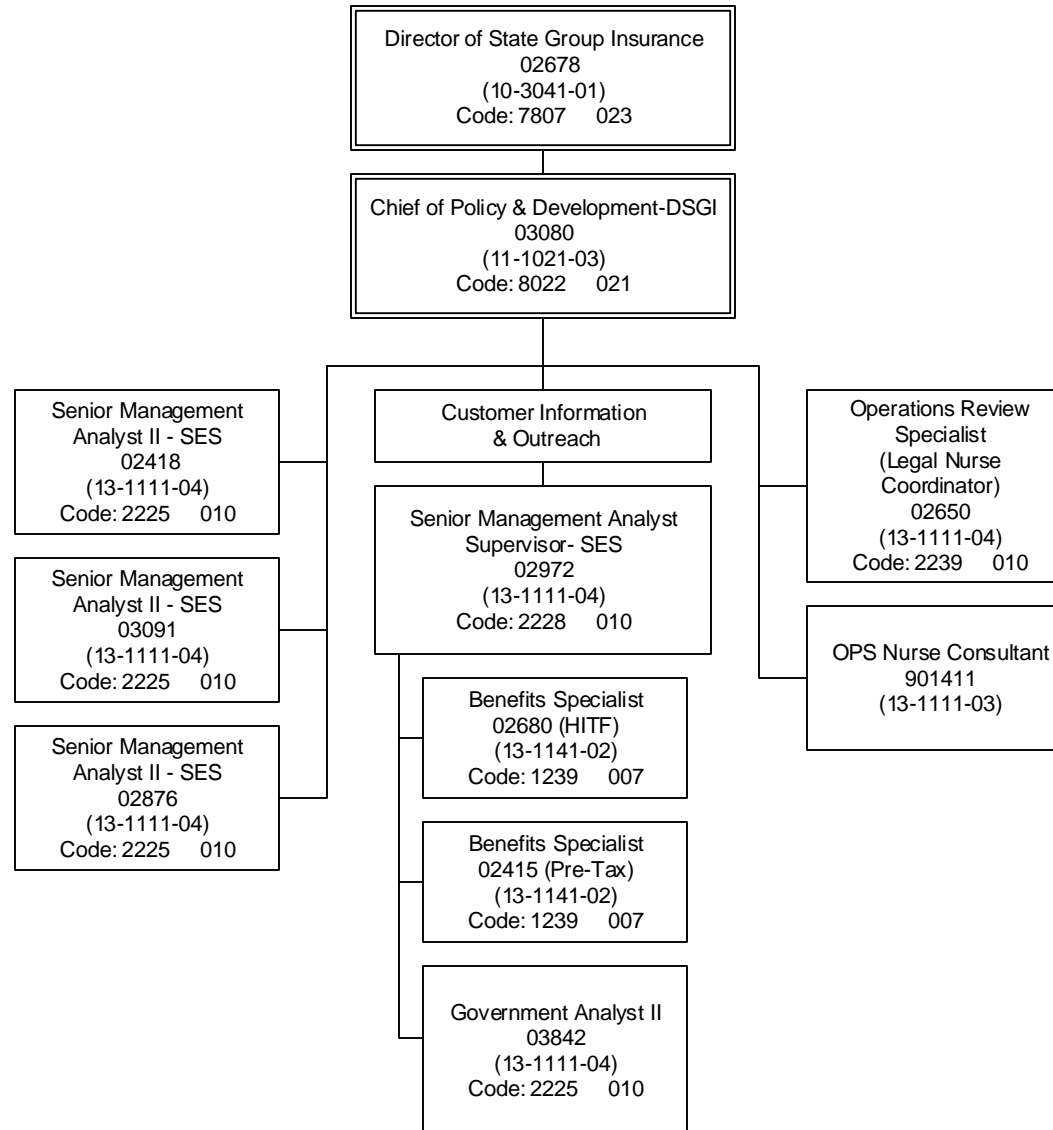
Dotted line boxes denote positions funded from other divisions/programs.

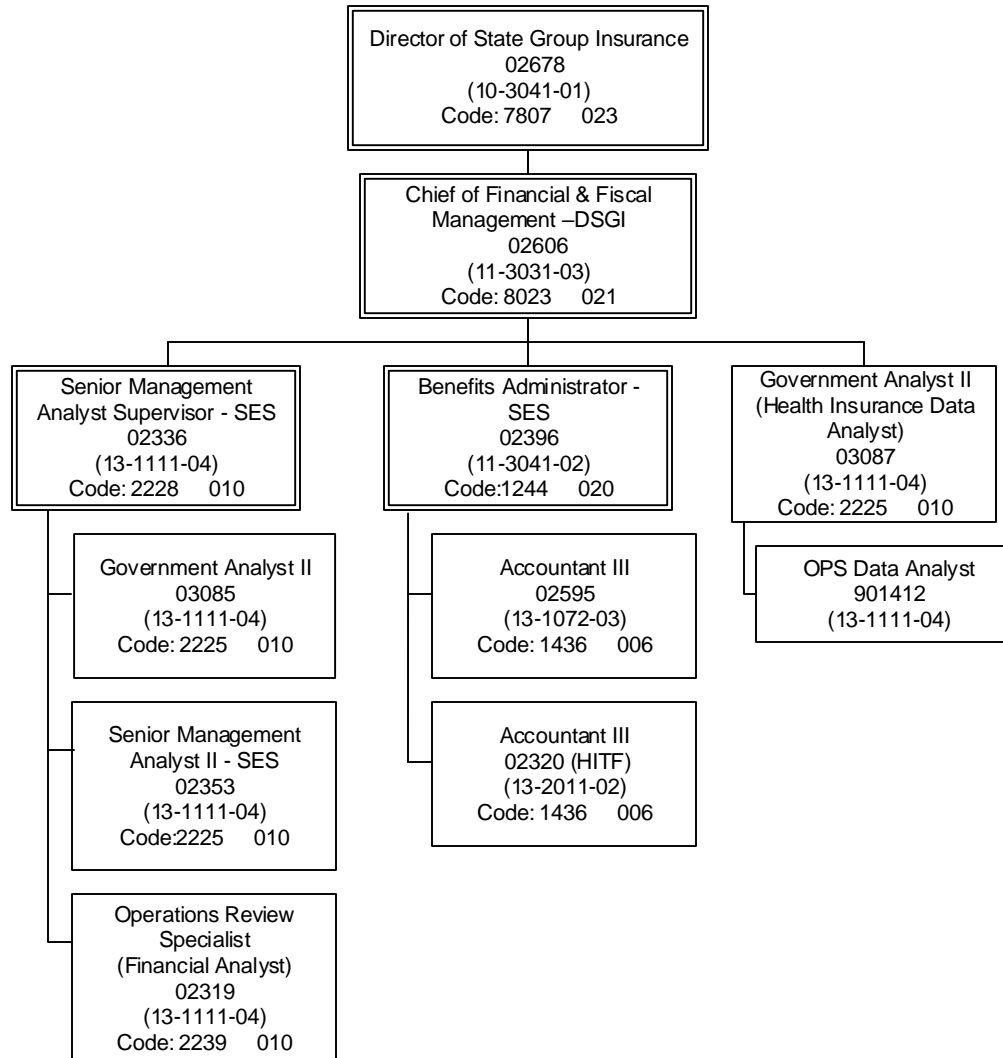


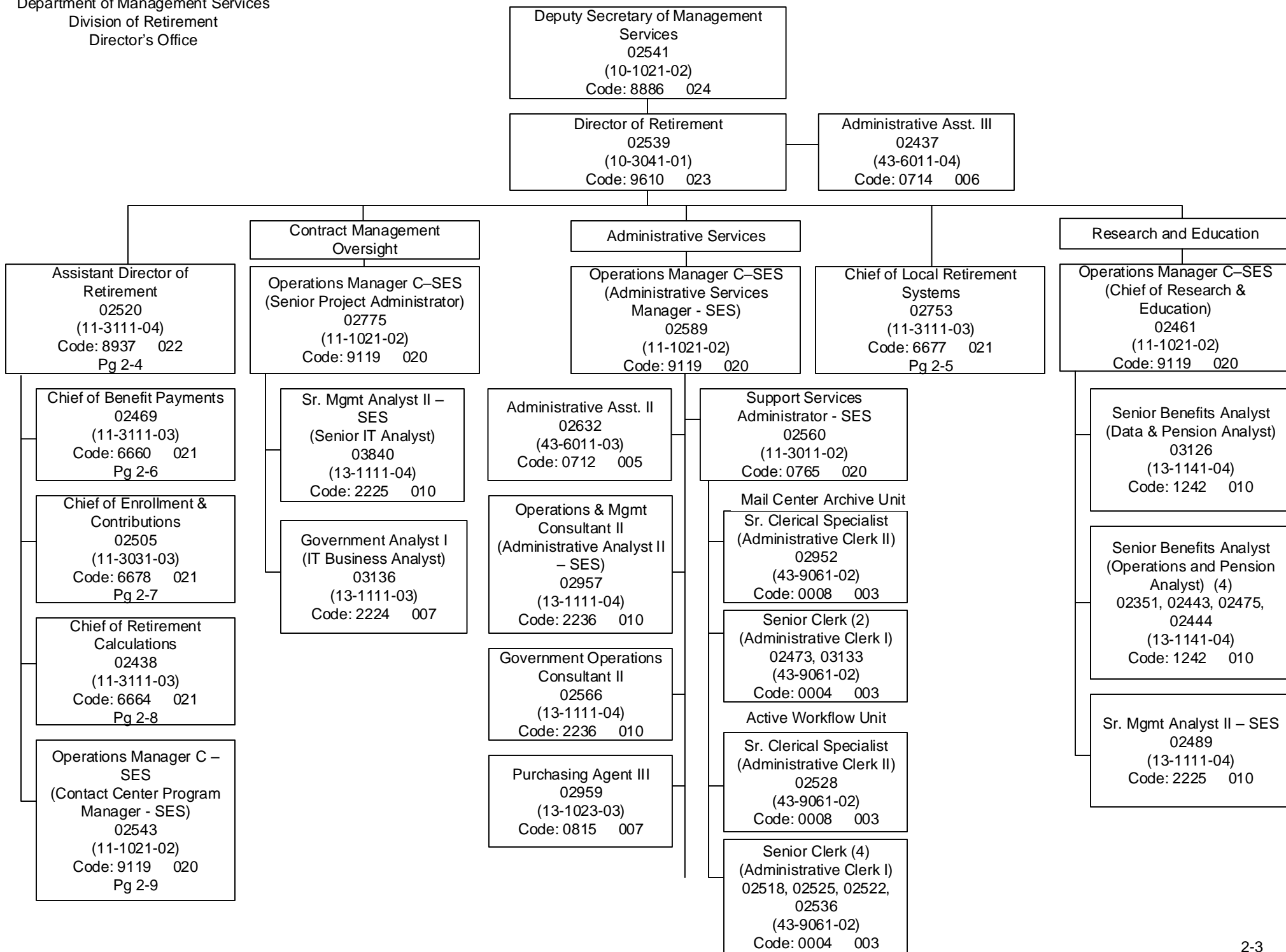




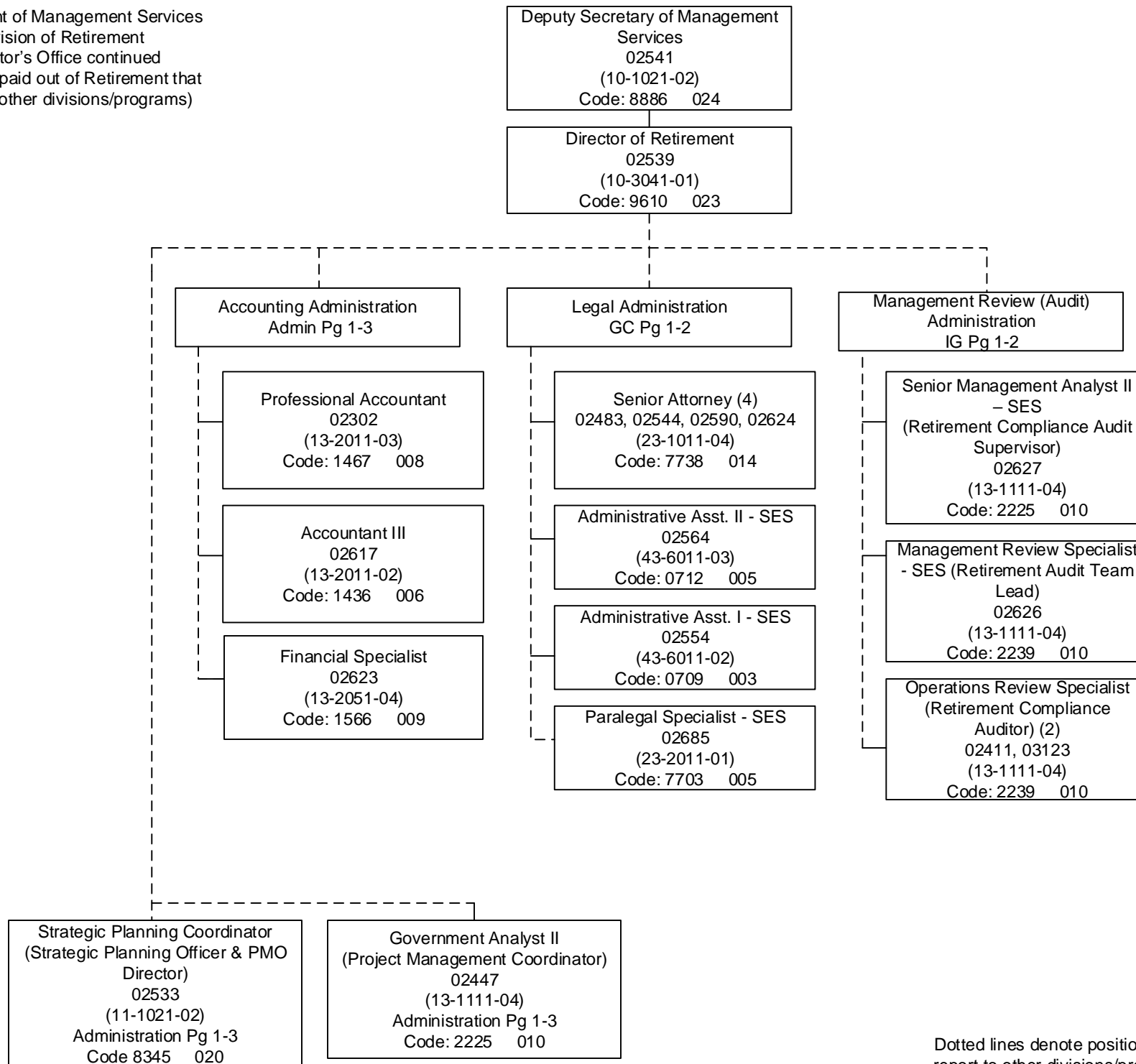




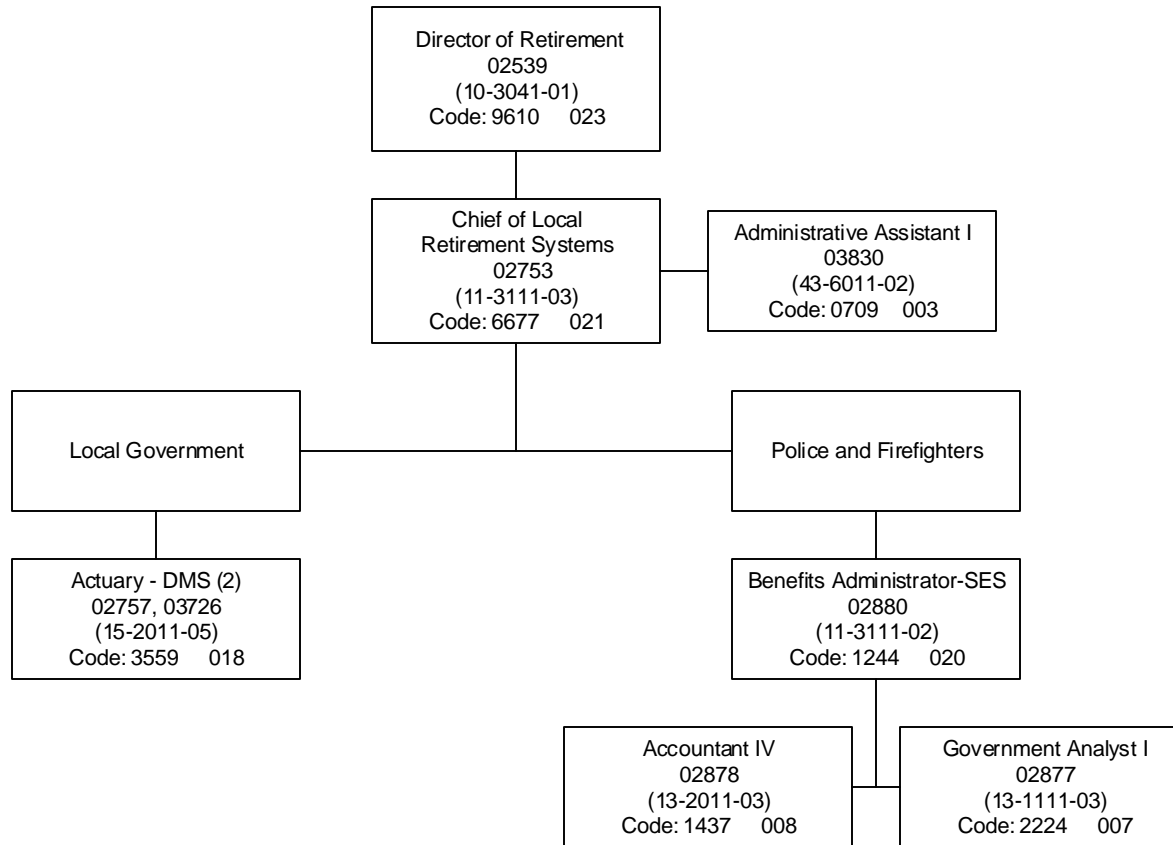


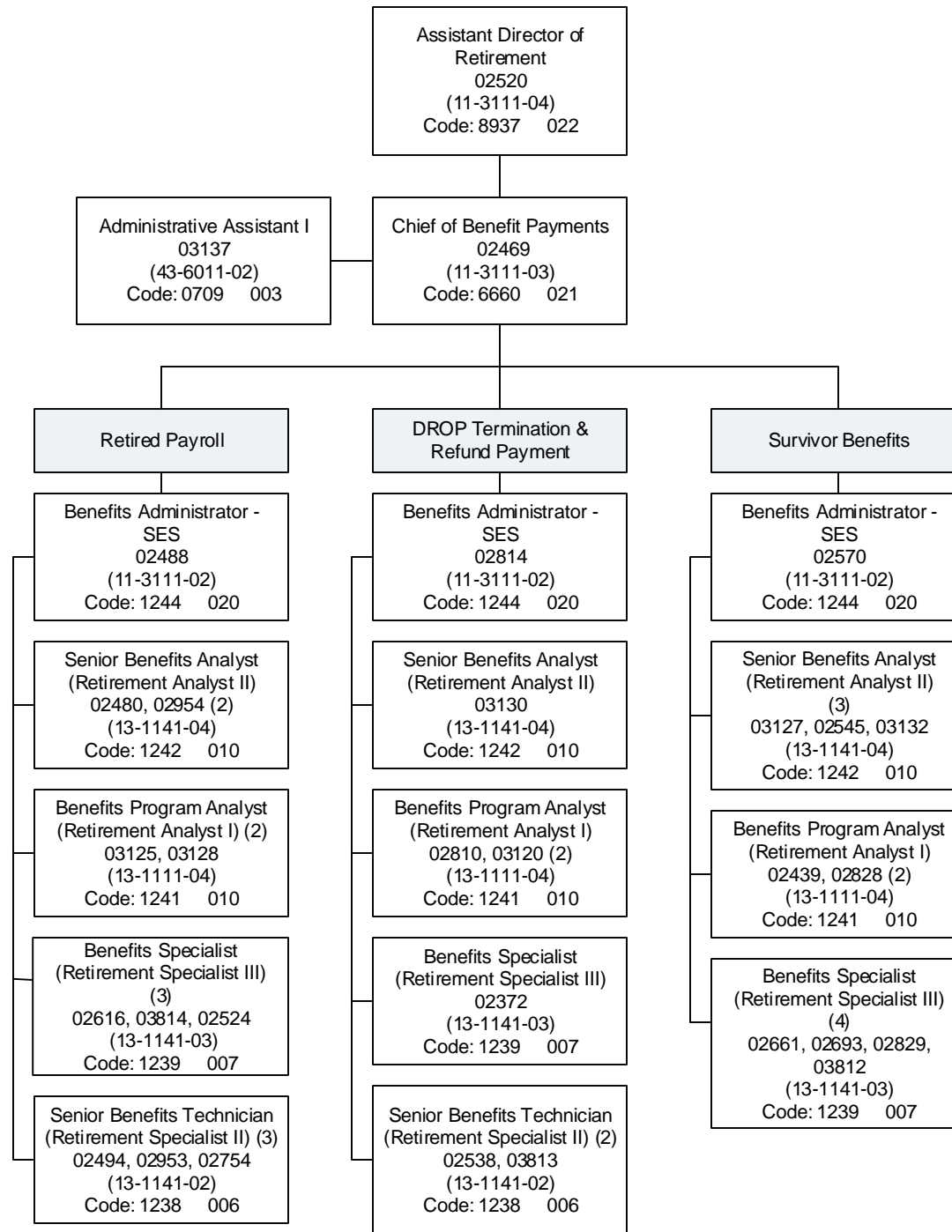


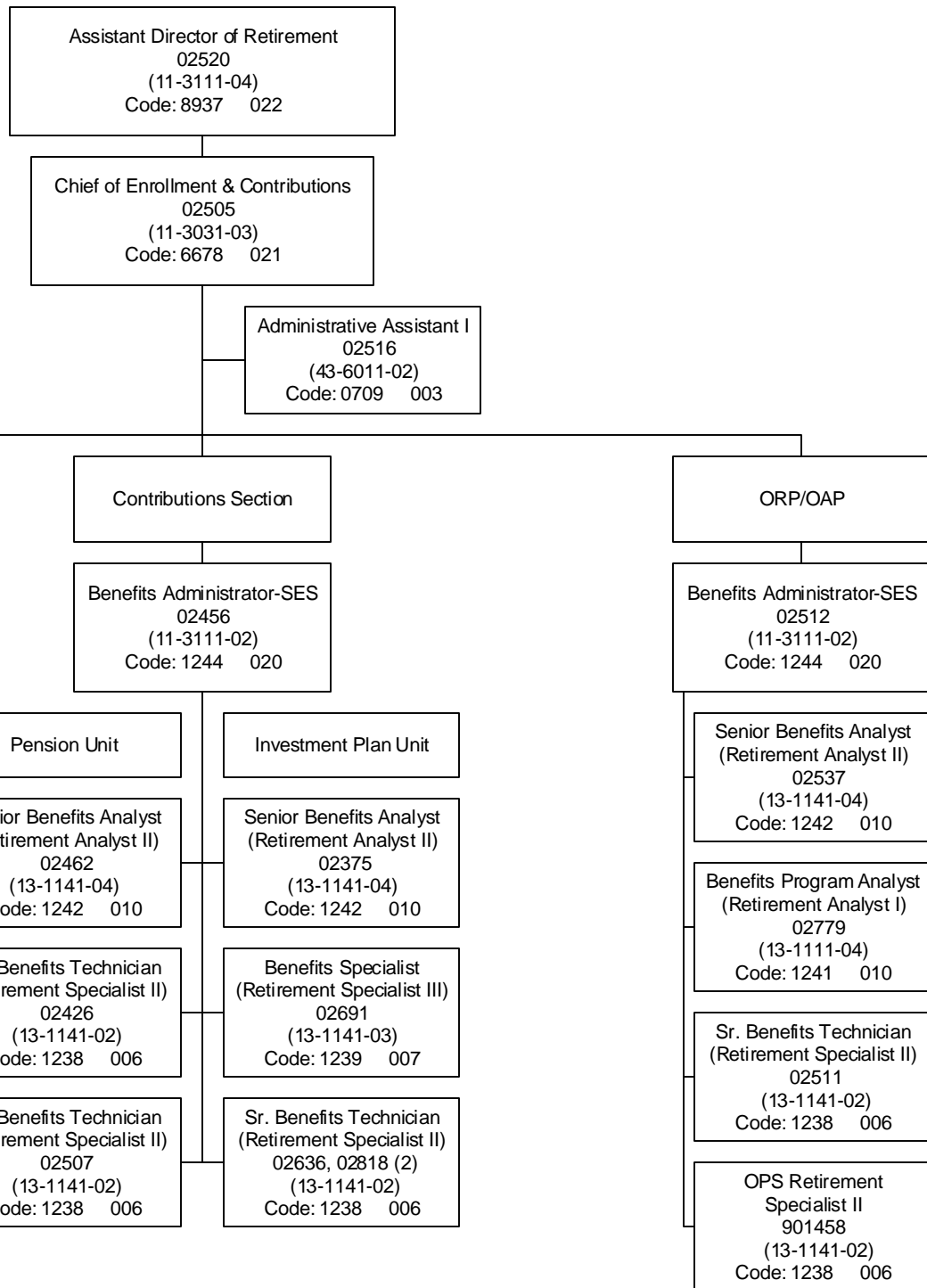
Department of Management Services
 Division of Retirement
 Director's Office continued
 (Positions paid out of Retirement that
 report to other divisions/programs)



Dotted lines denote positions that
 report to other divisions/programs

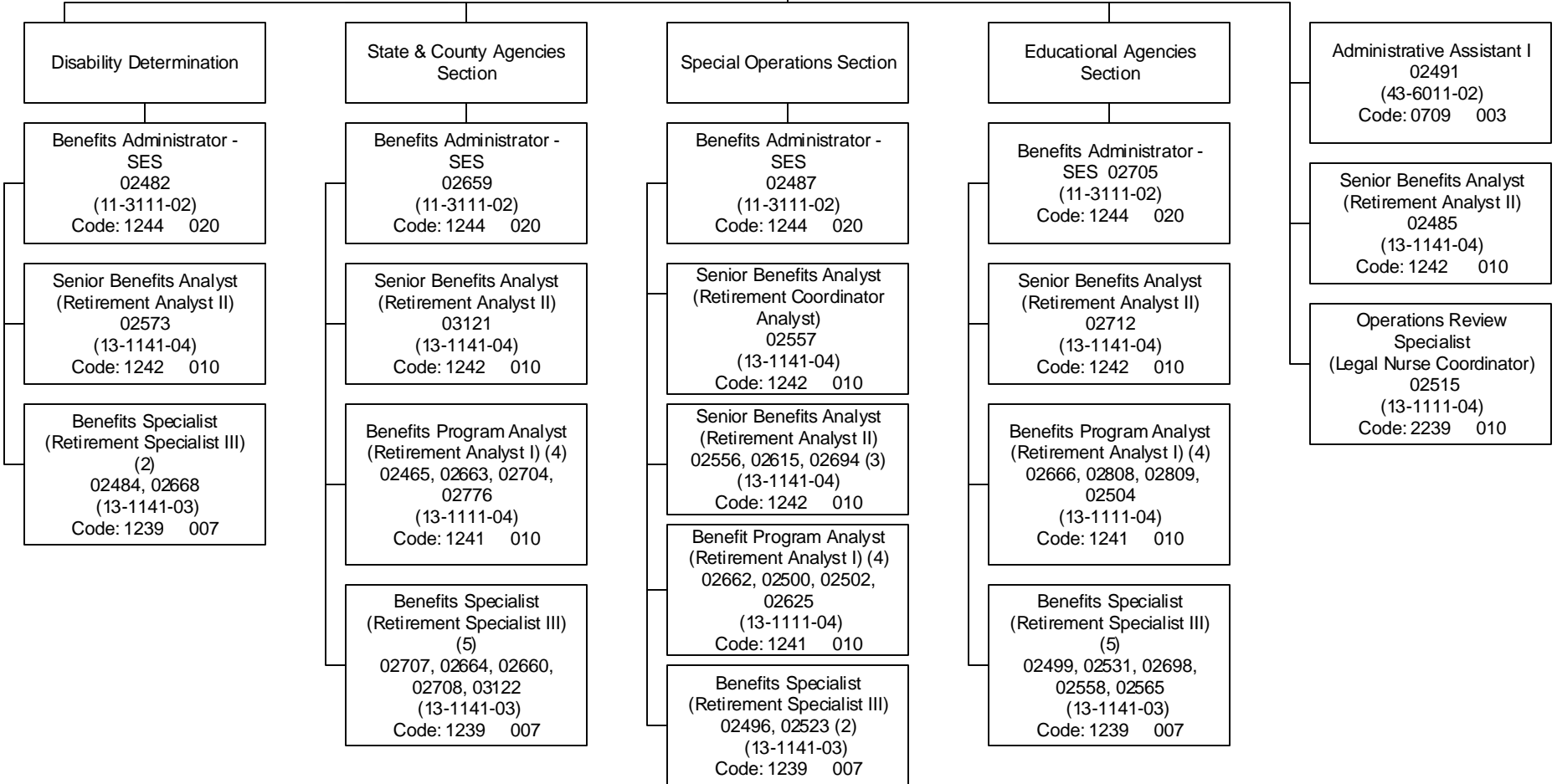


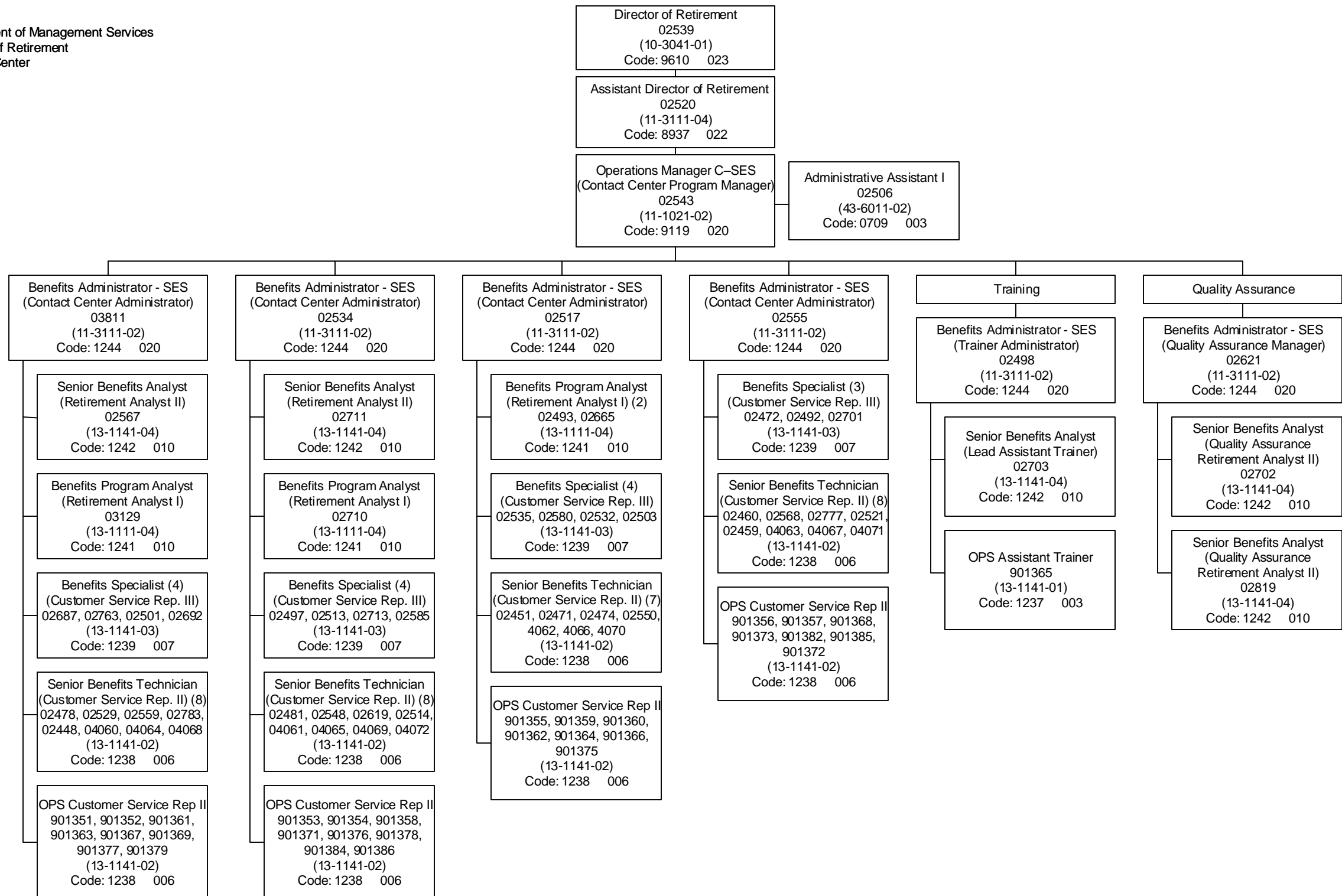




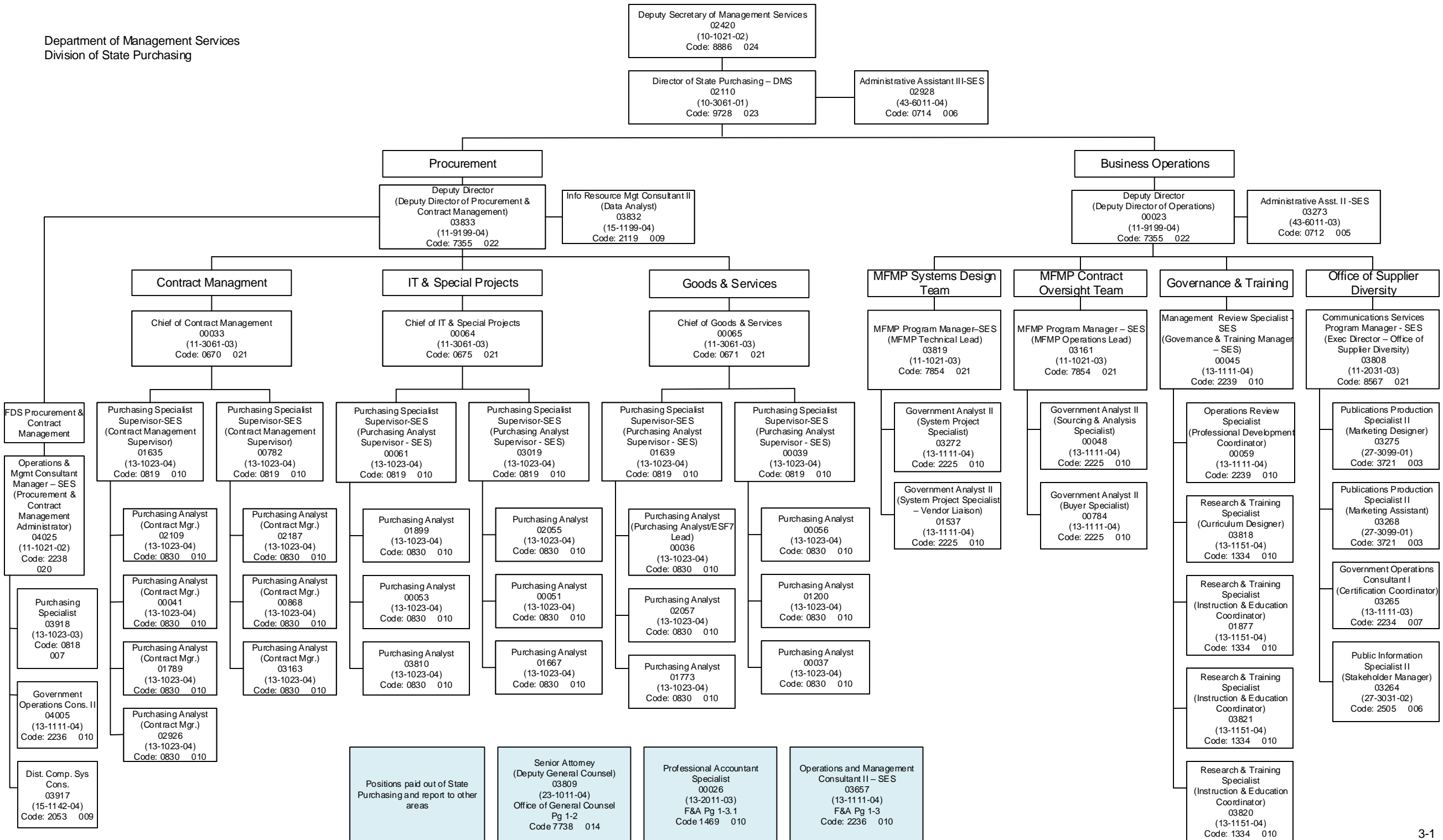
Assistant Director of Retirement
 02520
 (11-3111-04)
 Code: 8937 022

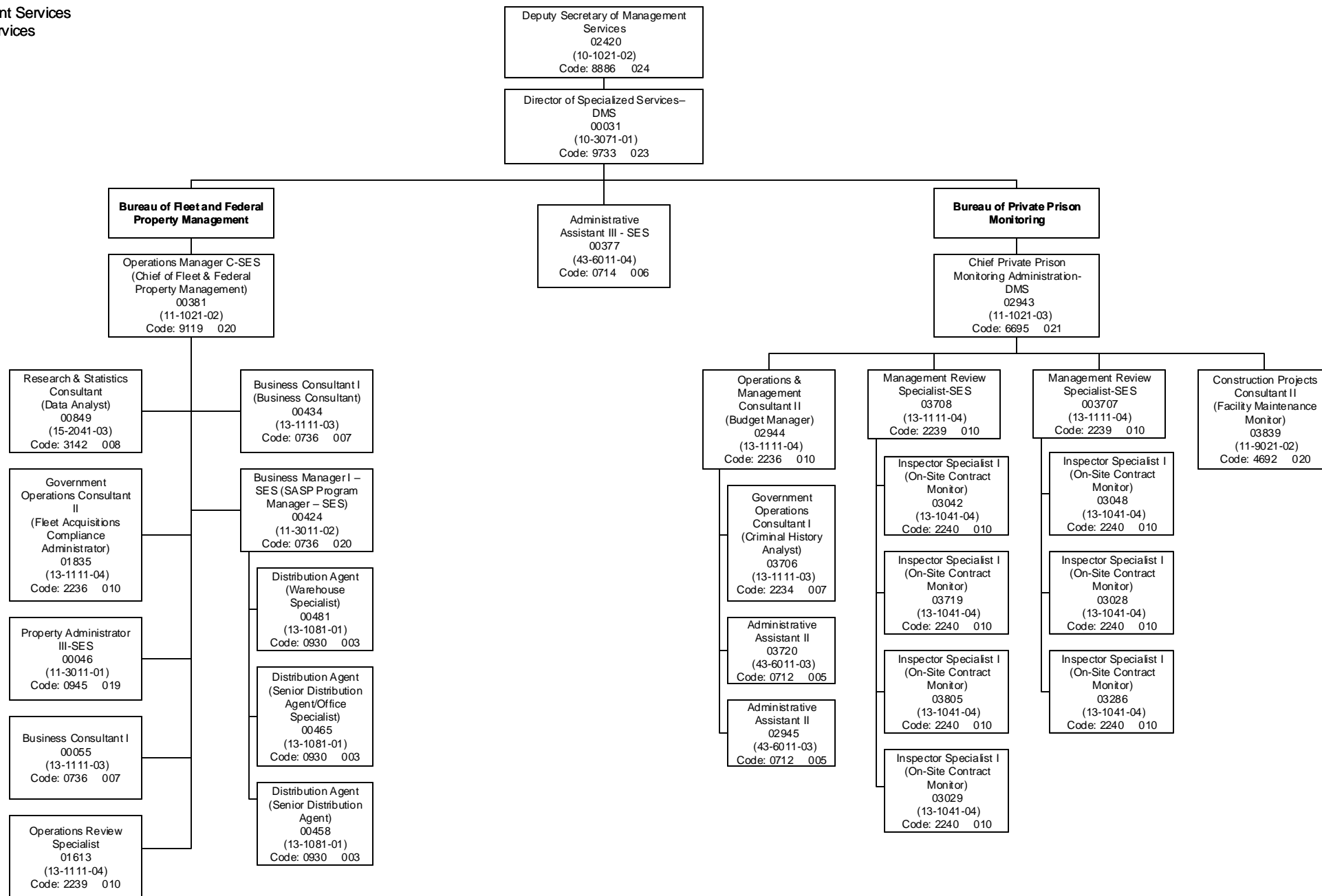
Chief of Retirement Calculations
 02438
 (11-3111-03)
 Code: 6664 021

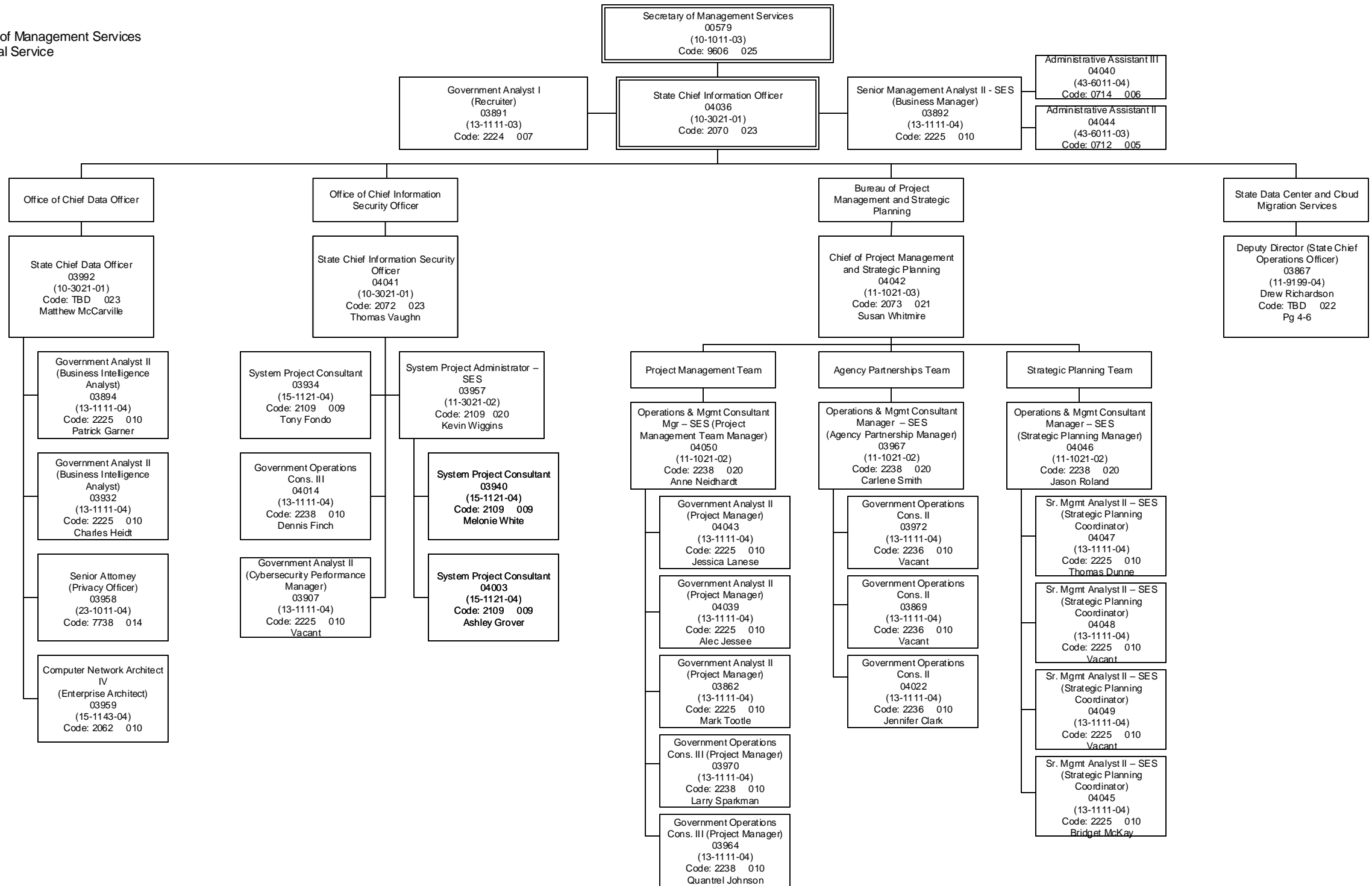




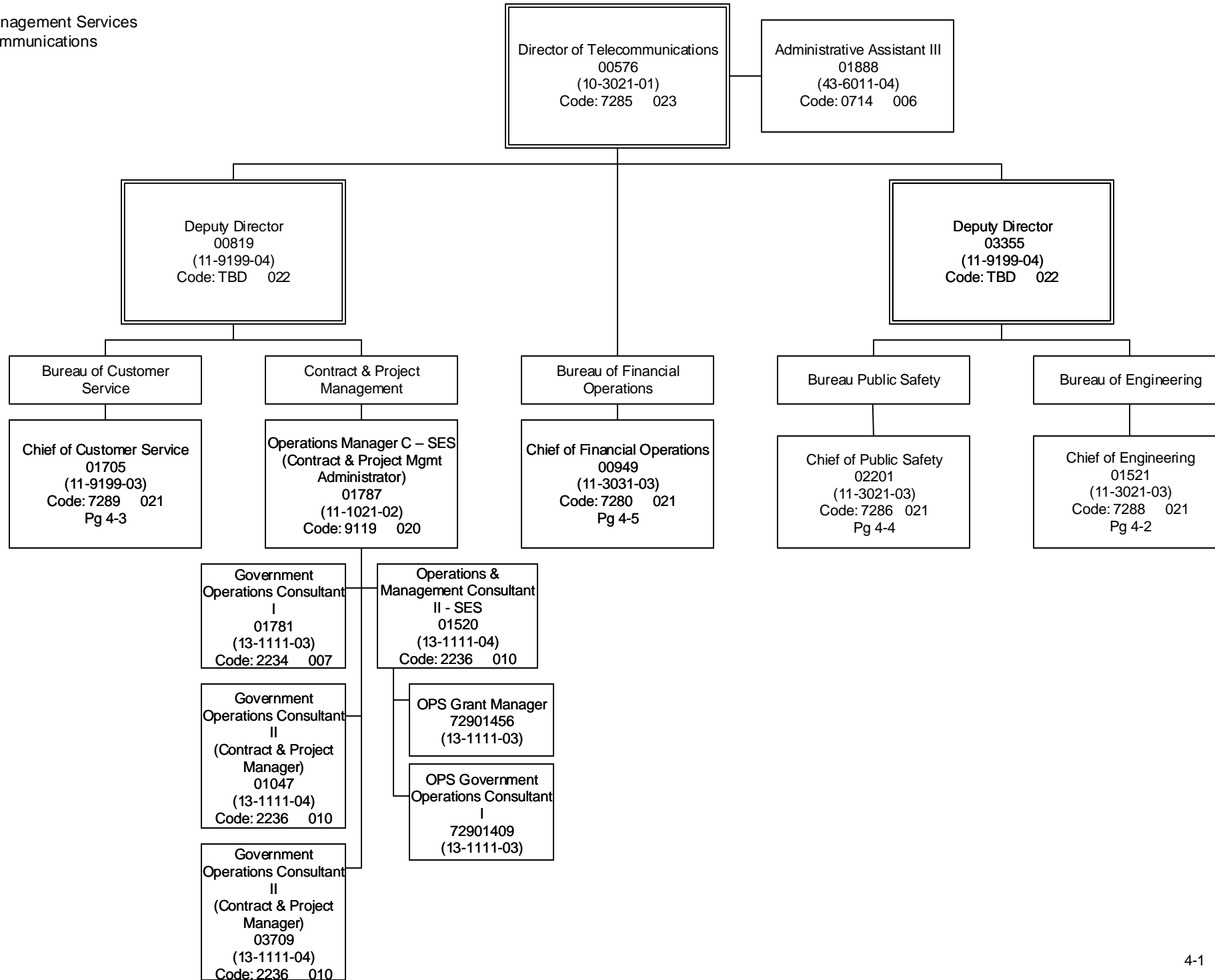
Department of Management Services
Division of State Purchasing



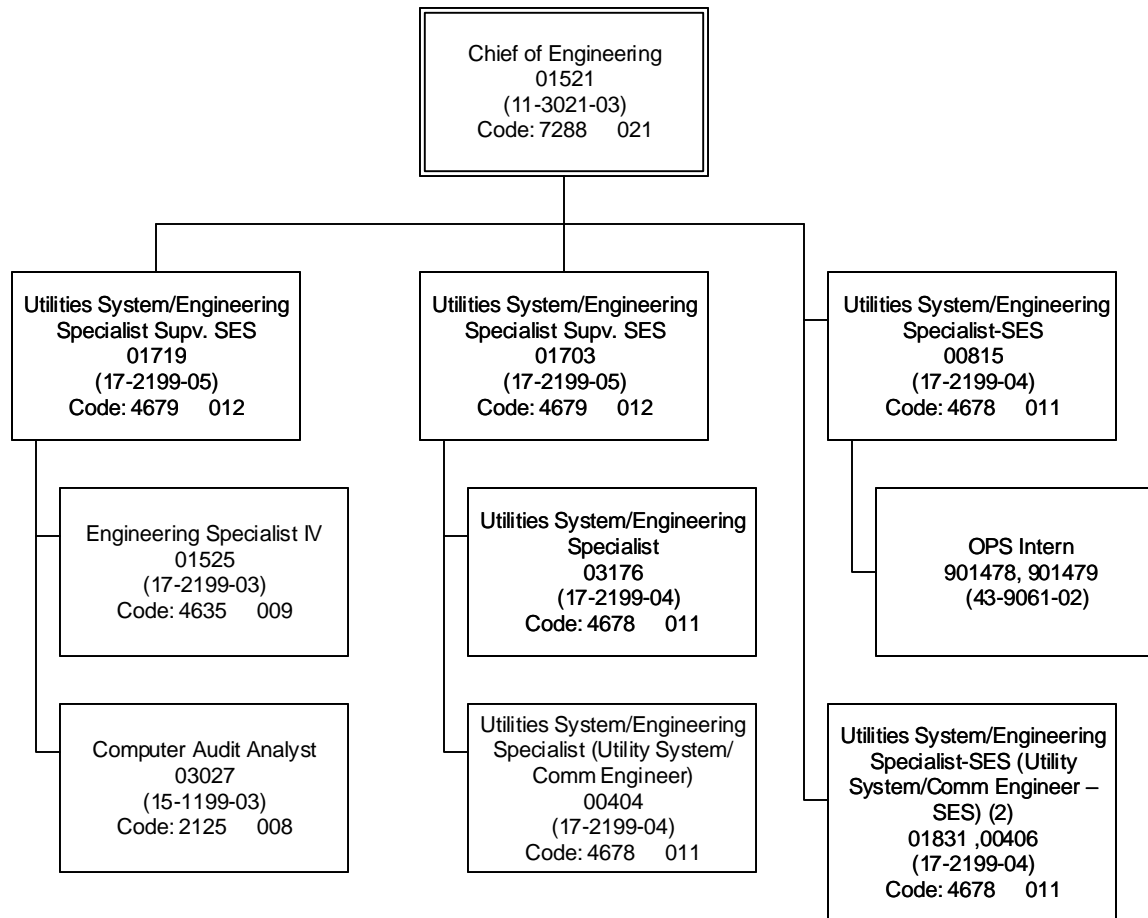


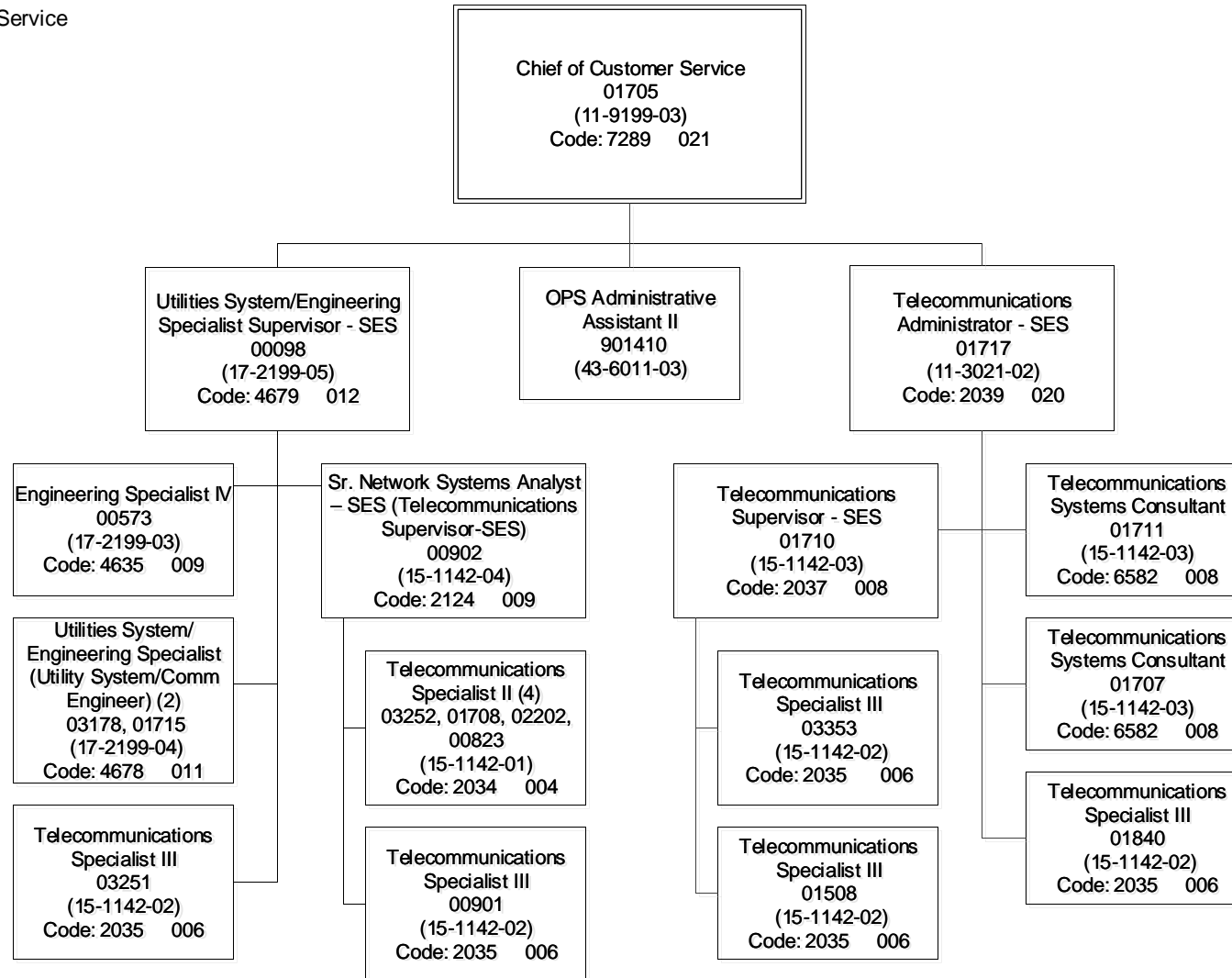


Department of Management Services
Division of Telecommunications

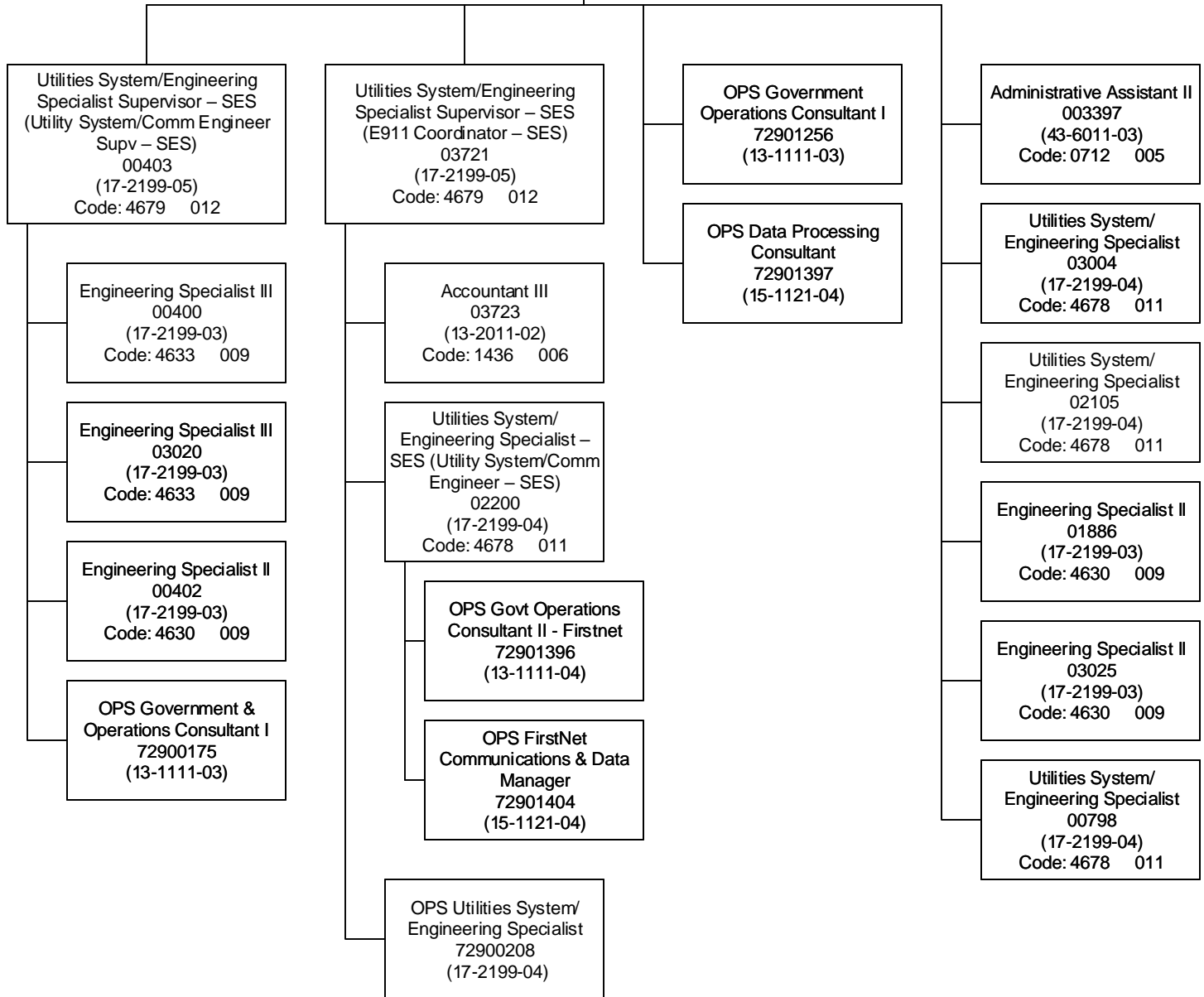


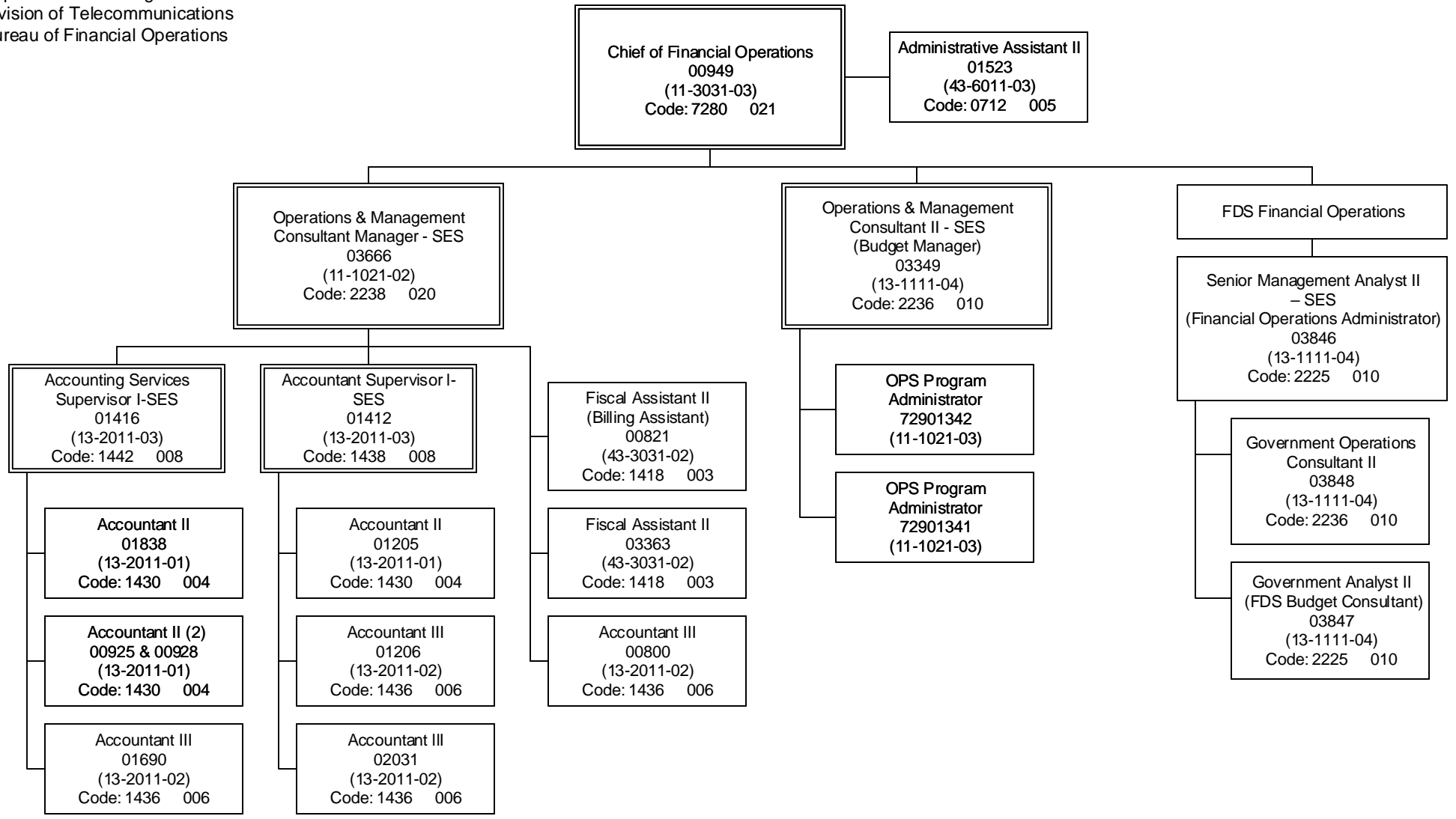
- Positions paid out of Telecommunications and report to other areas
- Administrative Assistant II - SES (Legislative Coordinator) 00803 (43-6011-03) Off of Sec. Pg 1-1 Code: 0712 010
- Legislative Specialist (Deputy Director of Legislative & External Affairs) 0408 (13-1111-04) Off of Sec Pg 1-1 Code: 8291 010
- HR Consultant/HR - SES (Recruitment Coordinator) 01714 (13-1071-04) F&A Pg 1-3 Code: 0193 010
- Government Operations Consultant II (Director of Professional Development) 03104 (13-1111-04) F&A Pg 1-3 Code: 2236 010
- Government Analyst II (Project Management Coordinator) 00099 (13-1111-04) F&A Pg 1-3 Code: 2225 005
- Accountant IV 001686 (13-2011-03) F&A 1-3.1 Code: 1437 008
- Computer Support Specialist 00415 (15-1151-04) IT Pg 1-4 Code: 2118 009
- Network Systems Analyst - SES 01740 (15-1142-02) IT Pg 1-4 Code: 2120 006
- Office Automation Analyst 02000 (15-1151-02) IT Pg 1-4 Code: 2047 006
- Distributed Computer Systems Analyst II (Senior IT Analyst) 02204 (15-1142-04) IT Pg 1-4 Code: 2054 009
- Distributed Computer Systems Analyst 03249 (15-1142-02) IT Pg 1-4 Code: 2052 006

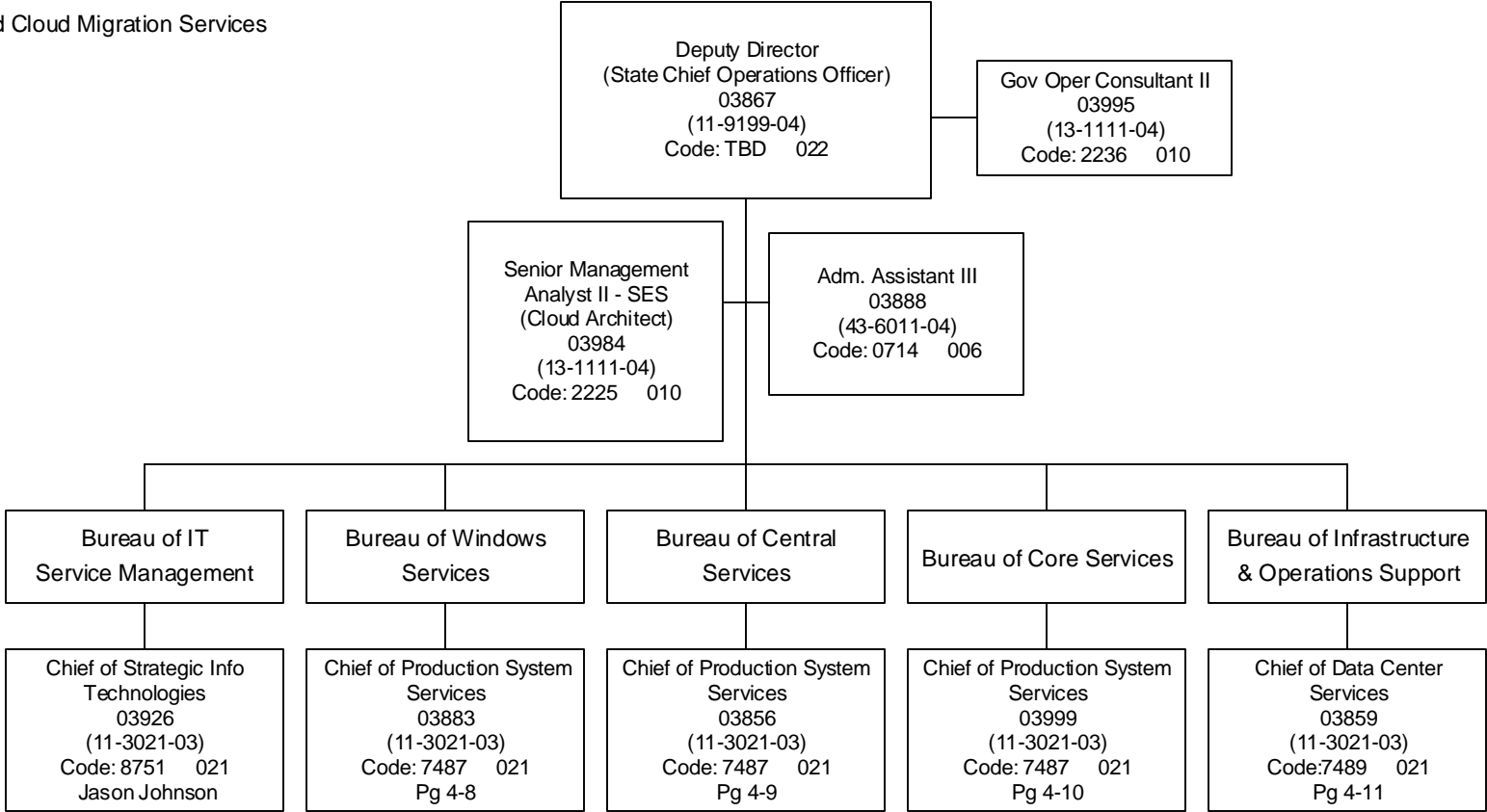




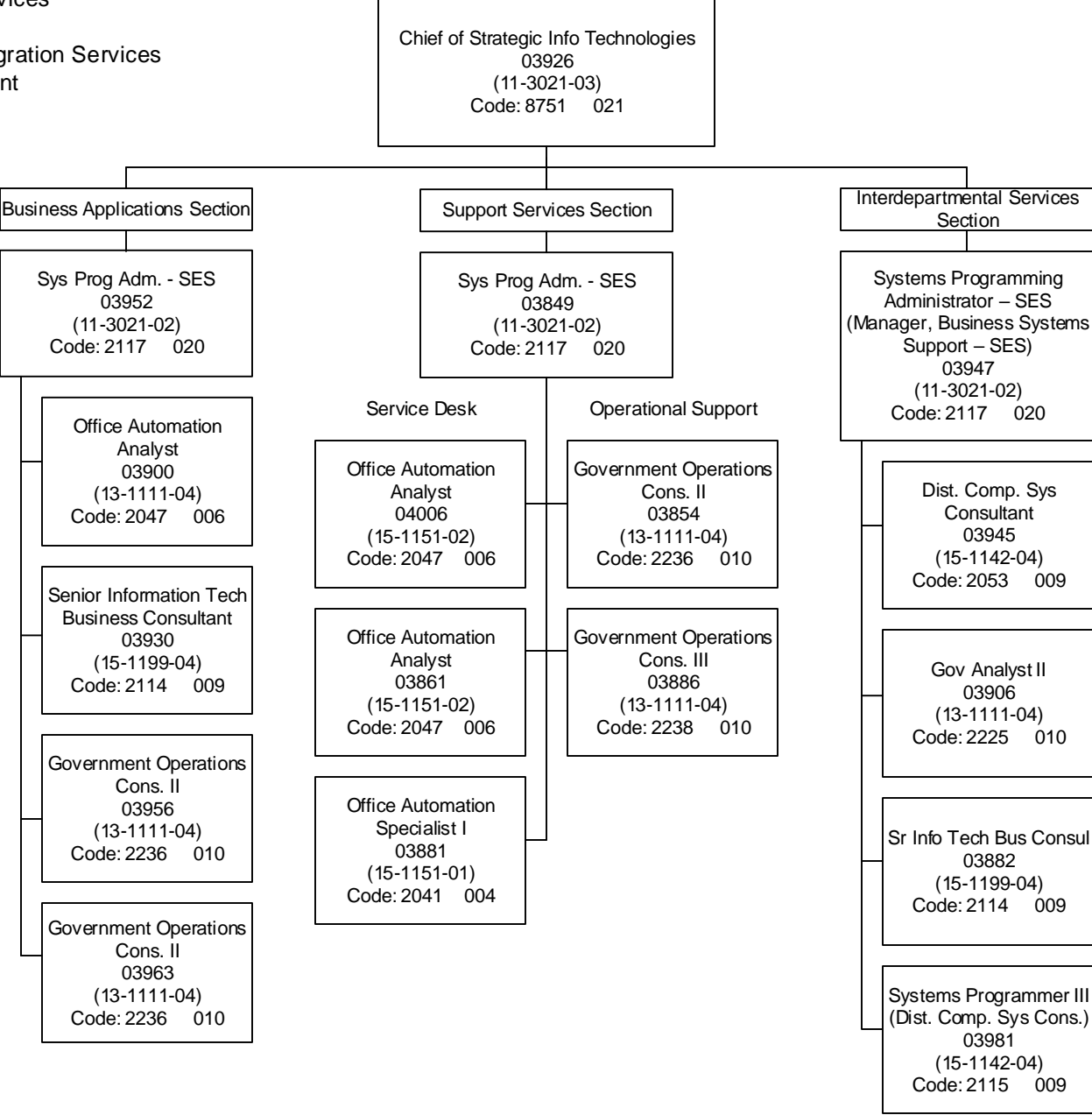
Chief of Public Safety
 02201
 (11-3021-03)
 Code: 7286 021

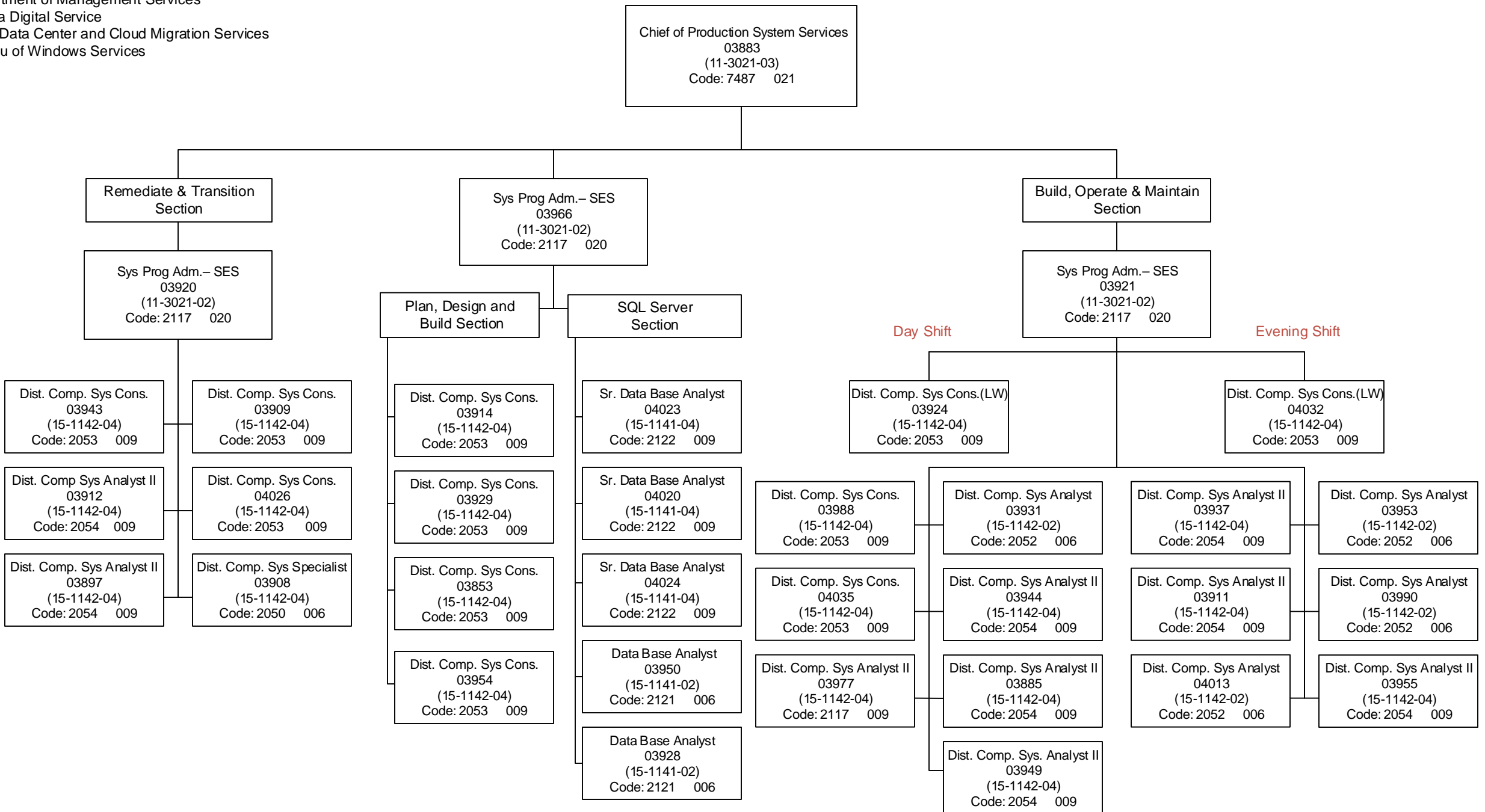






Department of Management Services
 Florida Digital Service
 State Data Center and Cloud Migration Services
 Bureau of IT Service Management





Chief of Production System
 Services
 03856
 (11-3021-03)
 Code: 7487 021

Open Systems Section

Sys Prog Adm. - SES
 04029
 (11-3021-02)
 Code:2117 020

Dist. Comp. Sys Cons.
 03989
 (15-1142-04)
 Code: 2053 009

Dist. Comp. Sys Cons.
 04028
 (15-1142-04)
 Code: 2053 009

Dist. Comp. Sys Cons.
 03991
 (15-1142-04)
 Code: 2053 009

Dist. Comp. Sys Analyst II
 04034
 (15-1142-04)
 Code: 2054 009

Dist. Comp Sys Analyst
 03902
 (15-1142-02)
 Code: 2052 006

Dist. Comp. Sys Analyst
 04016
 (15-1142-02)
 Code: 2052 006

Dist. Comp. Sys Analyst
 03857
 (15-1142-02)
 Code: 2052 006

Database Section

Sys Prog Adm. - SES
 03863
 (11-3021-02)
 Code: 2117 020

Oracle

Sr. Database Analyst (LW)
 03884
 (15-1141-04)
 Code: 2122 009

Sr. Database Analyst
 04021
 (15-1141-04)
 Code: 2122 009

Sr. Database Analyst
 03910
 (15-1141-04)
 Code: 2122 009

Database-Other

Sr. Database Analyst (LW)
 03916
 (15-1141-04)
 Code: 2122 009

Mainframe Section

Sys Prog Adm.- SES
 03960
 (11-3021-02)
 Code: 2117 020

Group 1

Sys Programmer I
 03938
 (15-1142-02)
 Code: 2111 006

Sys Programmer III
 03898
 (15-1142-04)
 Code: 2115 009

Sys Programmer II
 03873
 (15-1142-03)
 Code: 2113 008

OPS Sys Programmer III
 901455

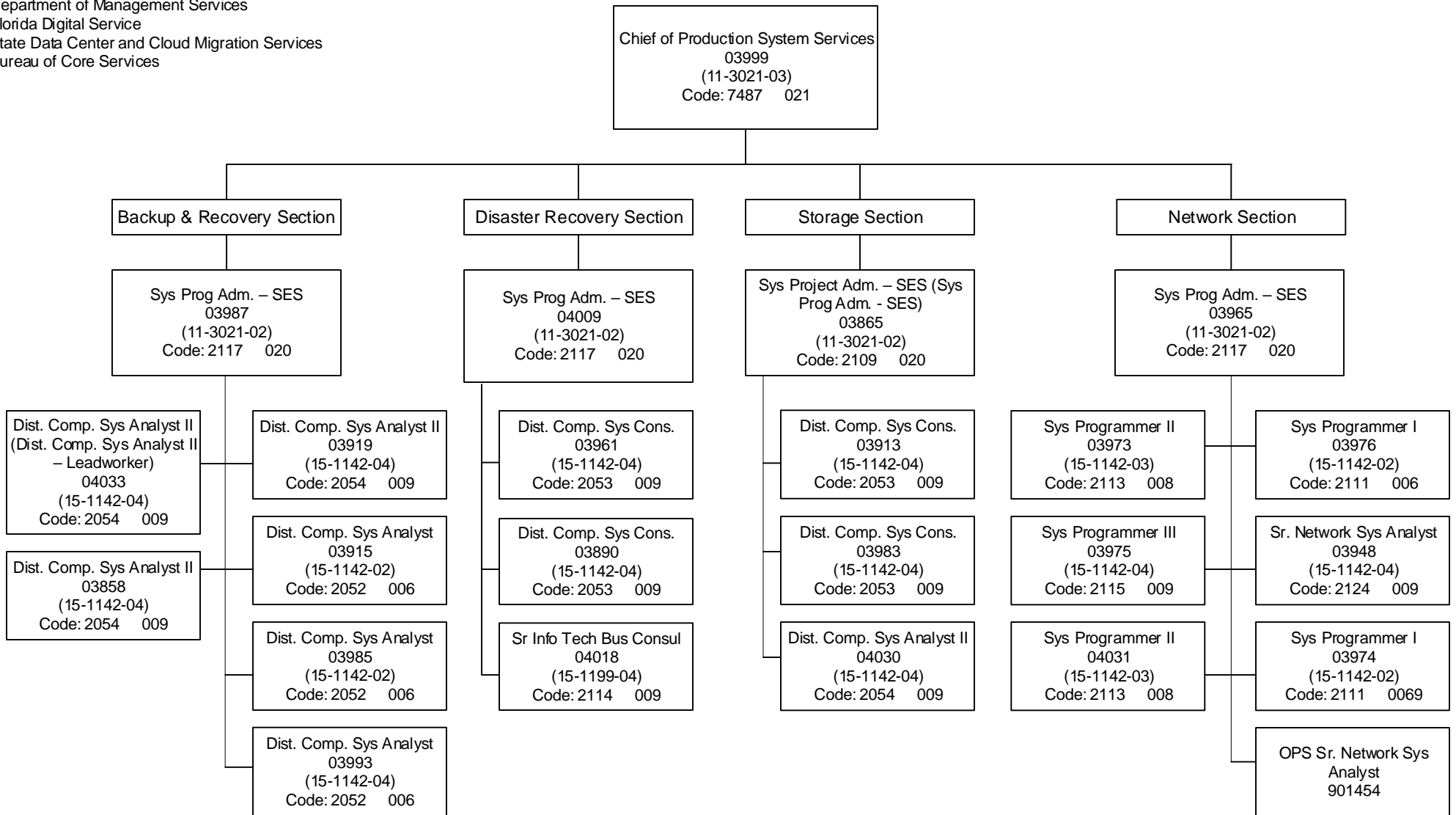
Group 2

Sys Programmer III
 03978
 (15-1142-04)
 Code: 2115 009

Sys Programmer II
 03982
 (15-1142-03)
 Code: 2113 008

Sys Programmer III
 03980
 (15-1142-04)
 Code: 2115 009

Sys Programmer III
 03922
 (15-1142-04)
 Code: 2115 009



Chief of Data Center Services
 03859
 (11-3021-03)
 Code:7489 021

Administrative Assistant III
 03962
 (43-6011-04)
 Code:0714 006

Internal Networking Section

Network Systems Administrator – SES
 03855
 (11-3021-02)
 Code: 2128 020

Sr. Network Systems Analyst
 03951
 (15-1142-02)
 Code: 2124 009

Sr. Network Systems Analyst
 03852
 (15-1142-02)
 Code: 2124 009

Telecommunications Specialist II
 03887
 (15-1142-01)
 Code: 2034 004

OPS Telecommunications Specialist I
 901452

Infrastructure & Physical Security Section

Facilities Management Administrator – SES
 03860
 (11-1021-02)
 Code: 9152 020

Electrician
 03870
 (49-2094-02)
 Code: 6444 004

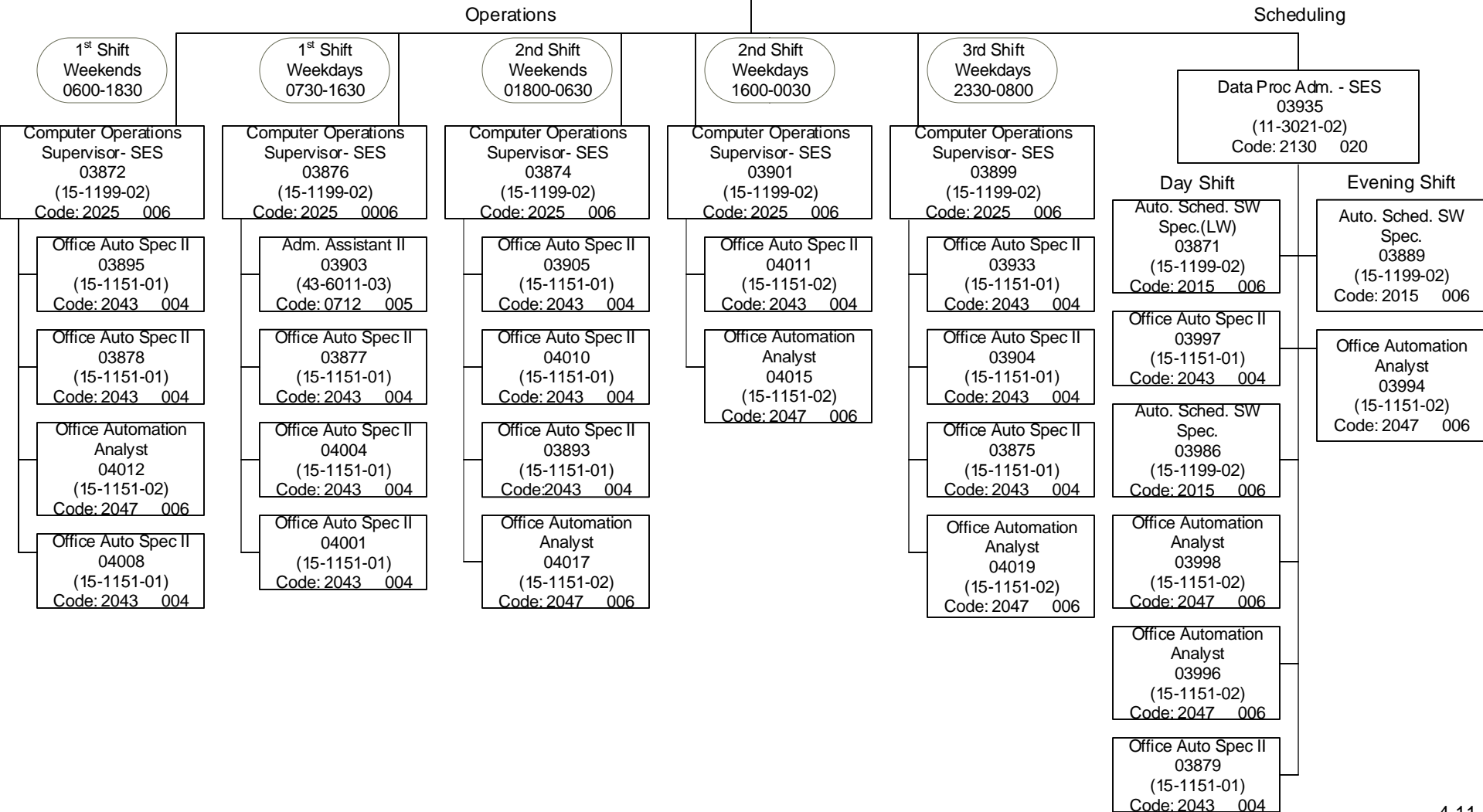
Electrician
 03880
 (49-2094-02)
 Code: 6444 004

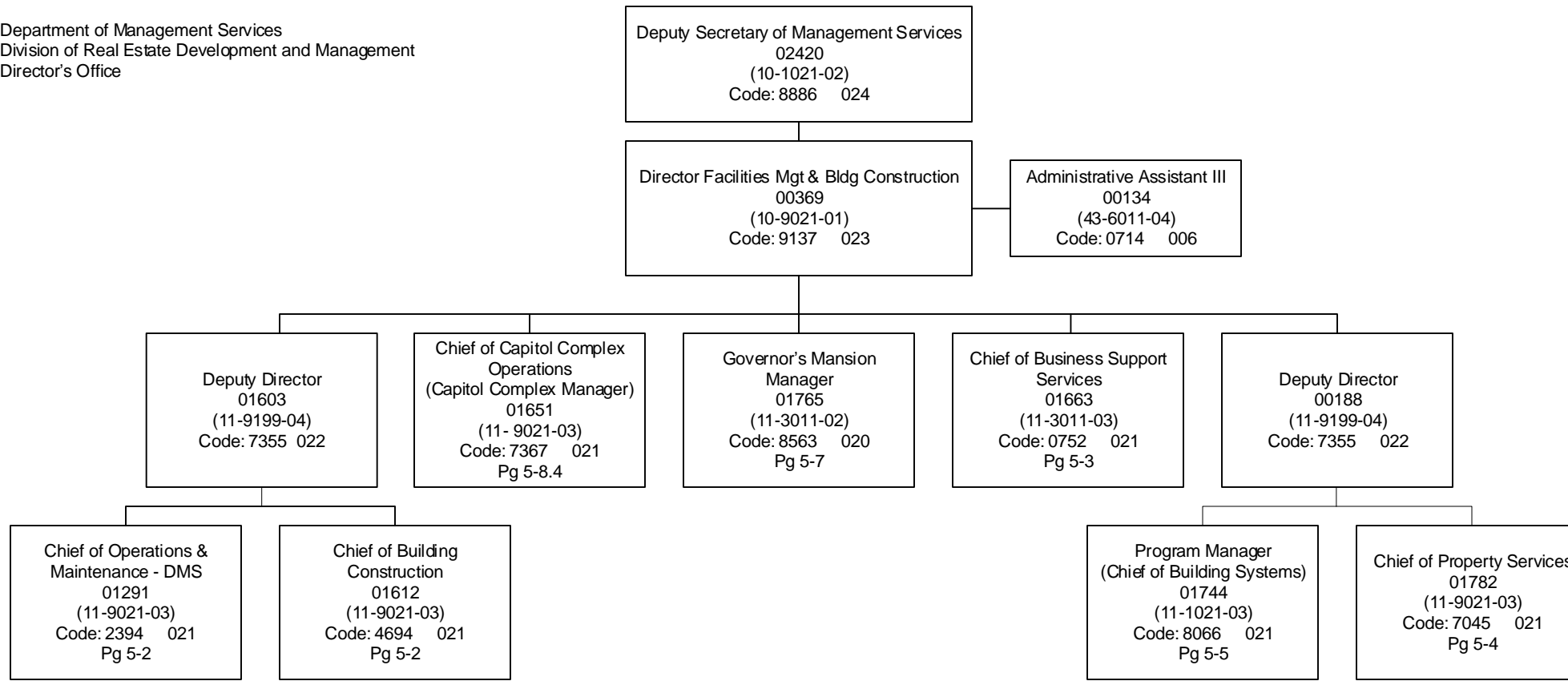
Property Consultant
 04007
 (13-1023-03)
 Code: 0945 007

Facilities Services Consultant
 04002
 (13-1199-03)
 Code: 0836 007

Computer Operations Section

Sys Prog Adm. - SES
 03866
 (11-3021-02)
 Code: 2117 020





Positions paid out of Real Estate Development and Management and report to other areas

Applications Systems Programmer III
 00182
 (15-1131-04)
 IT Pg 1-4
 Code: 2143 009

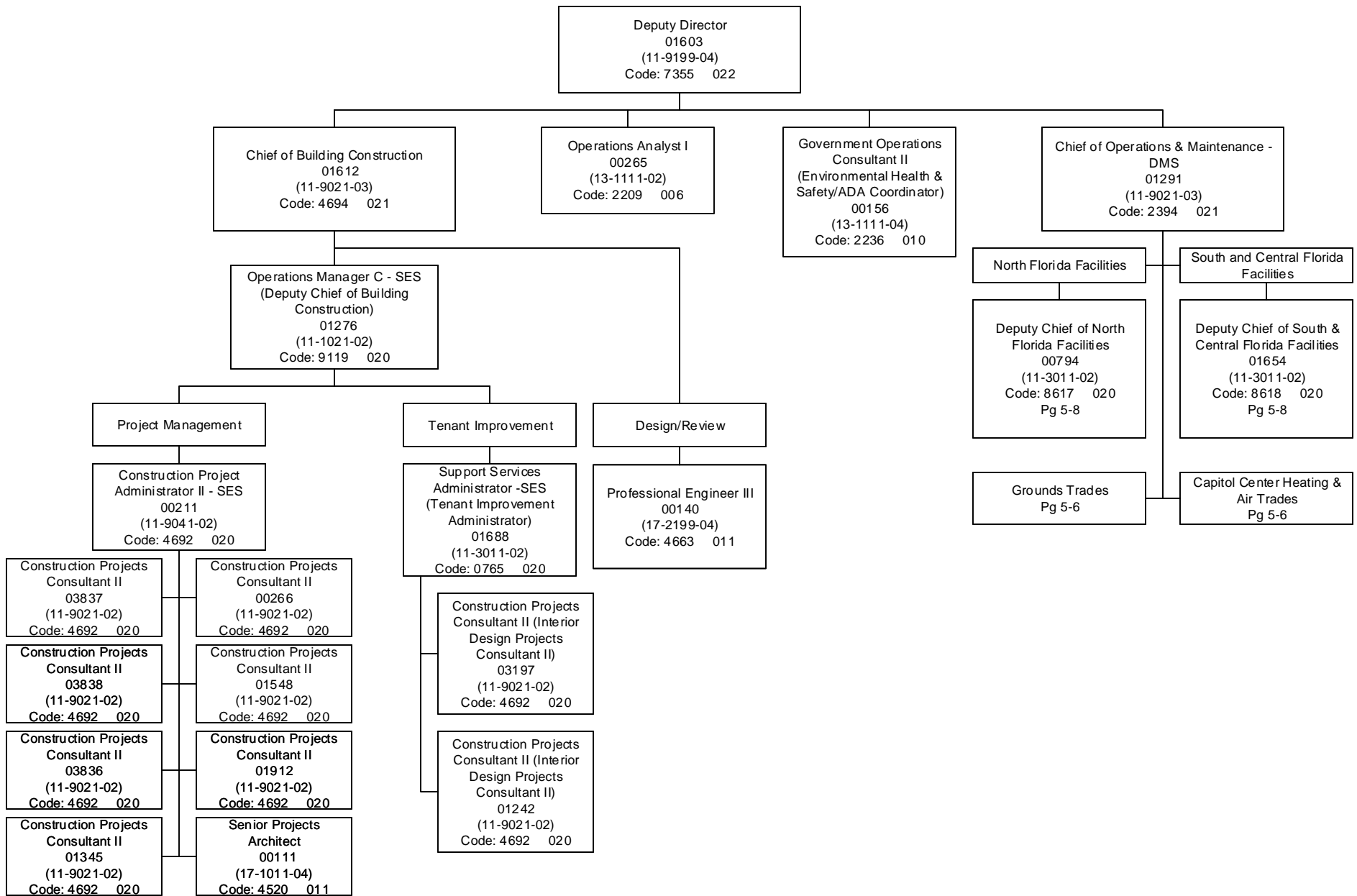
Senior Network Systems Analyst
 (Network Engineer)
 00223
 (15-1142-04)
 Code: 2124 009
 IT Pg 1-4

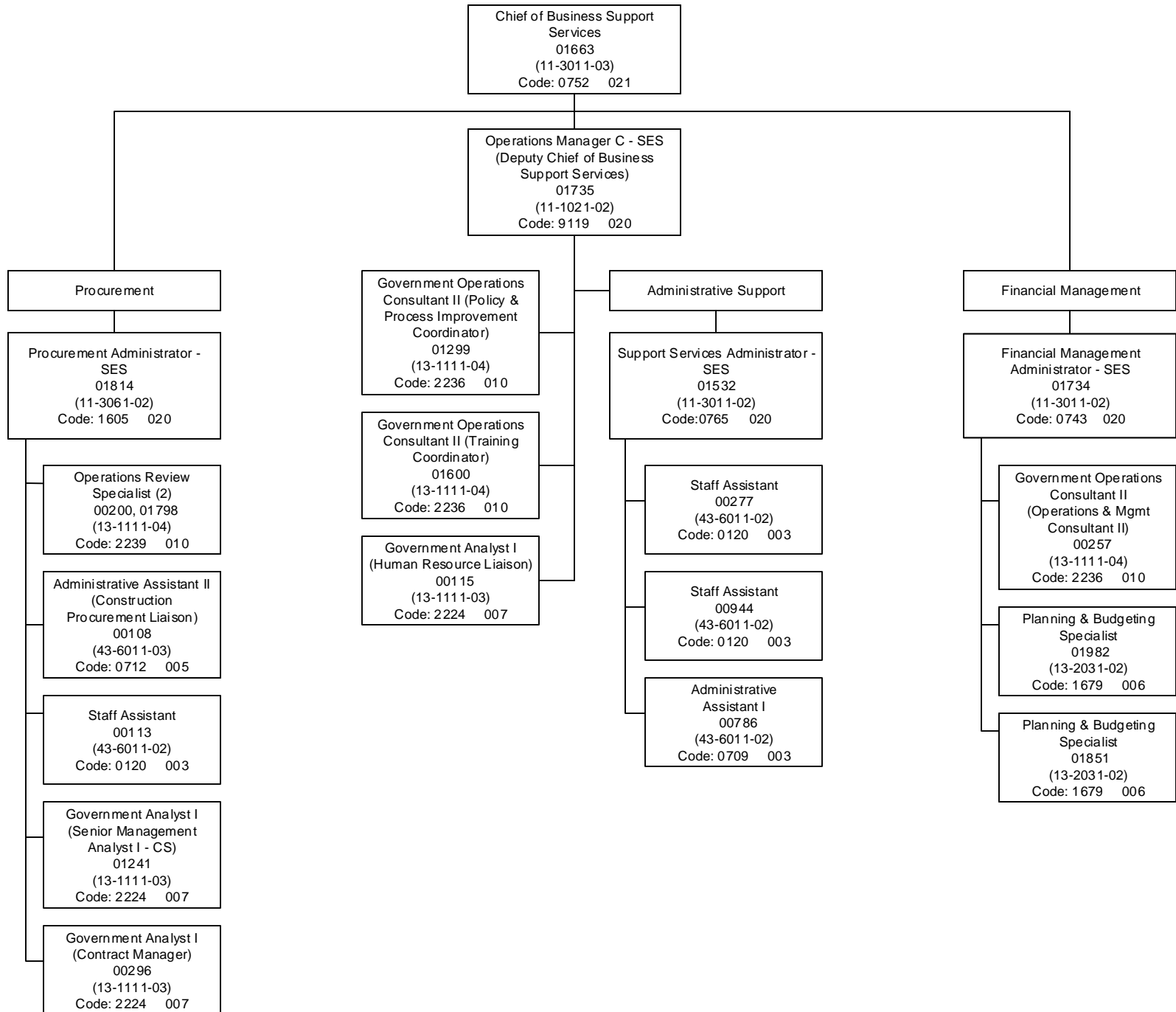
Data Processing Administrator - SES
 00322
 (11-3021-02)
 IT Pg 1-4
 Code: 2130 020

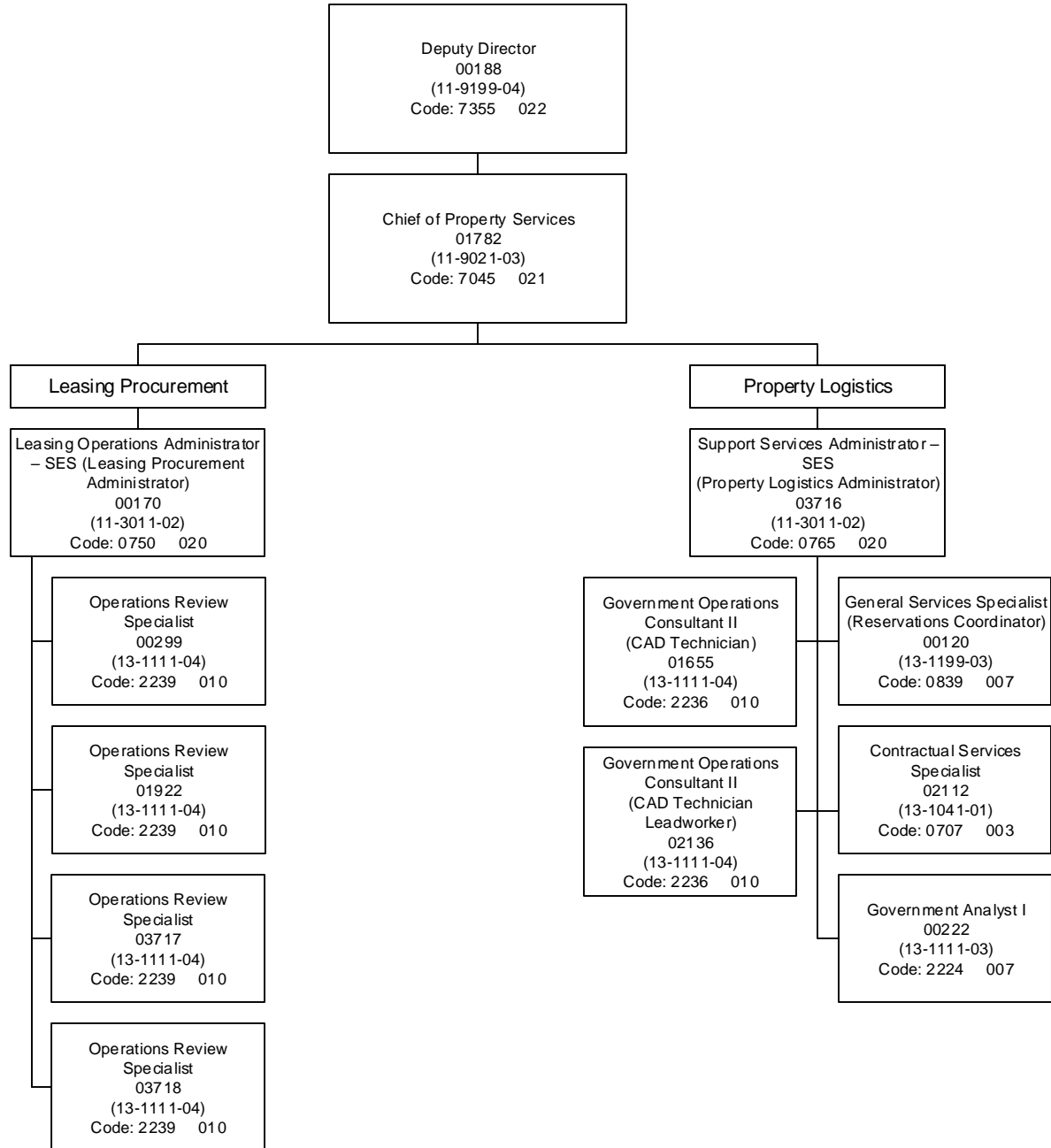
Senior Network Systems Analyst
 (Engineering Systems Analyst)
 00829
 (15-1142-04)
 Code: 2124 009
 IT Pg 1-4

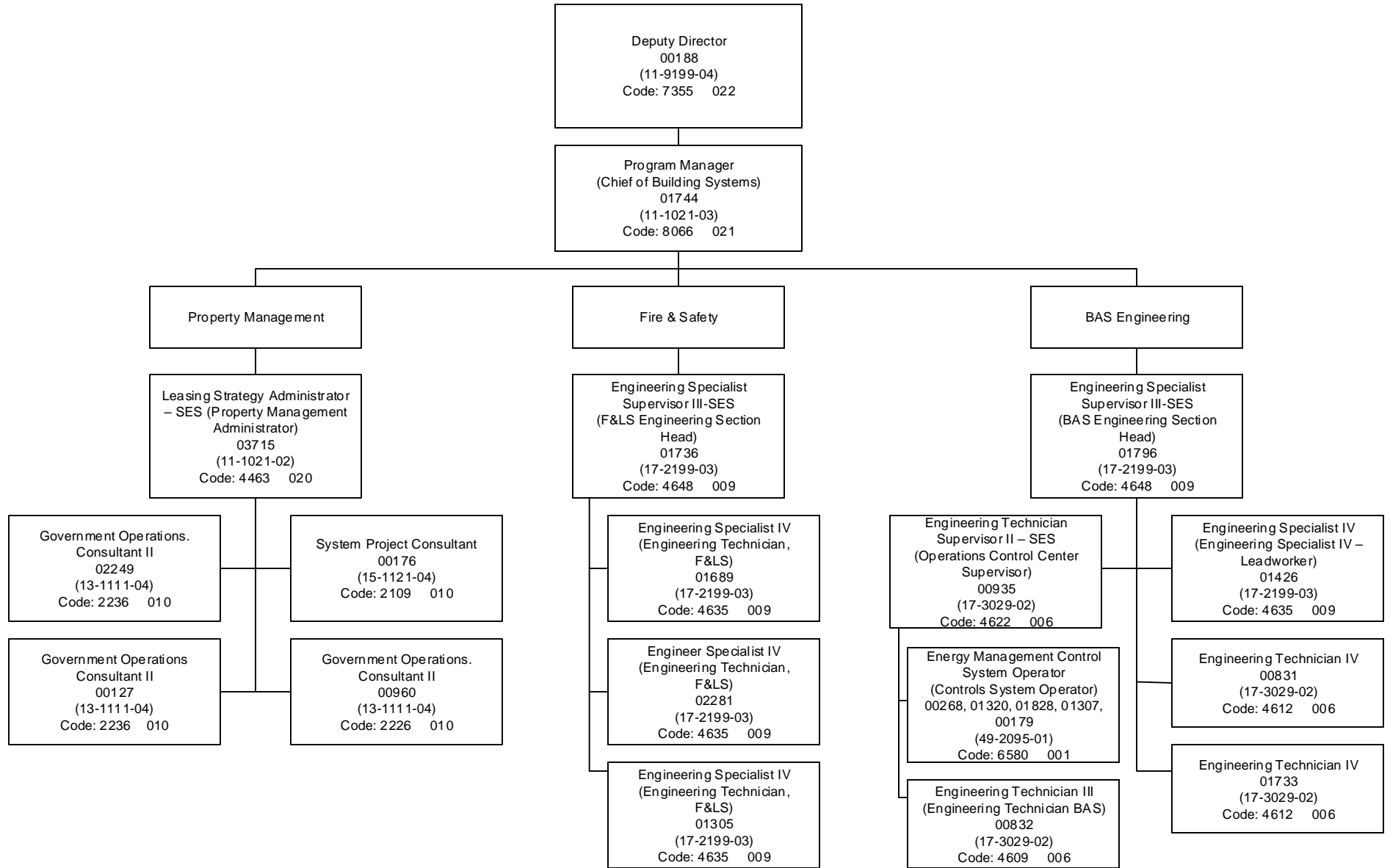
Accountant III
 01259
 (13-2011-02)
 Administration Pg 1-3
 Code: 1437 006

Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Building Construction
 Bureau of Operations & Maintenance

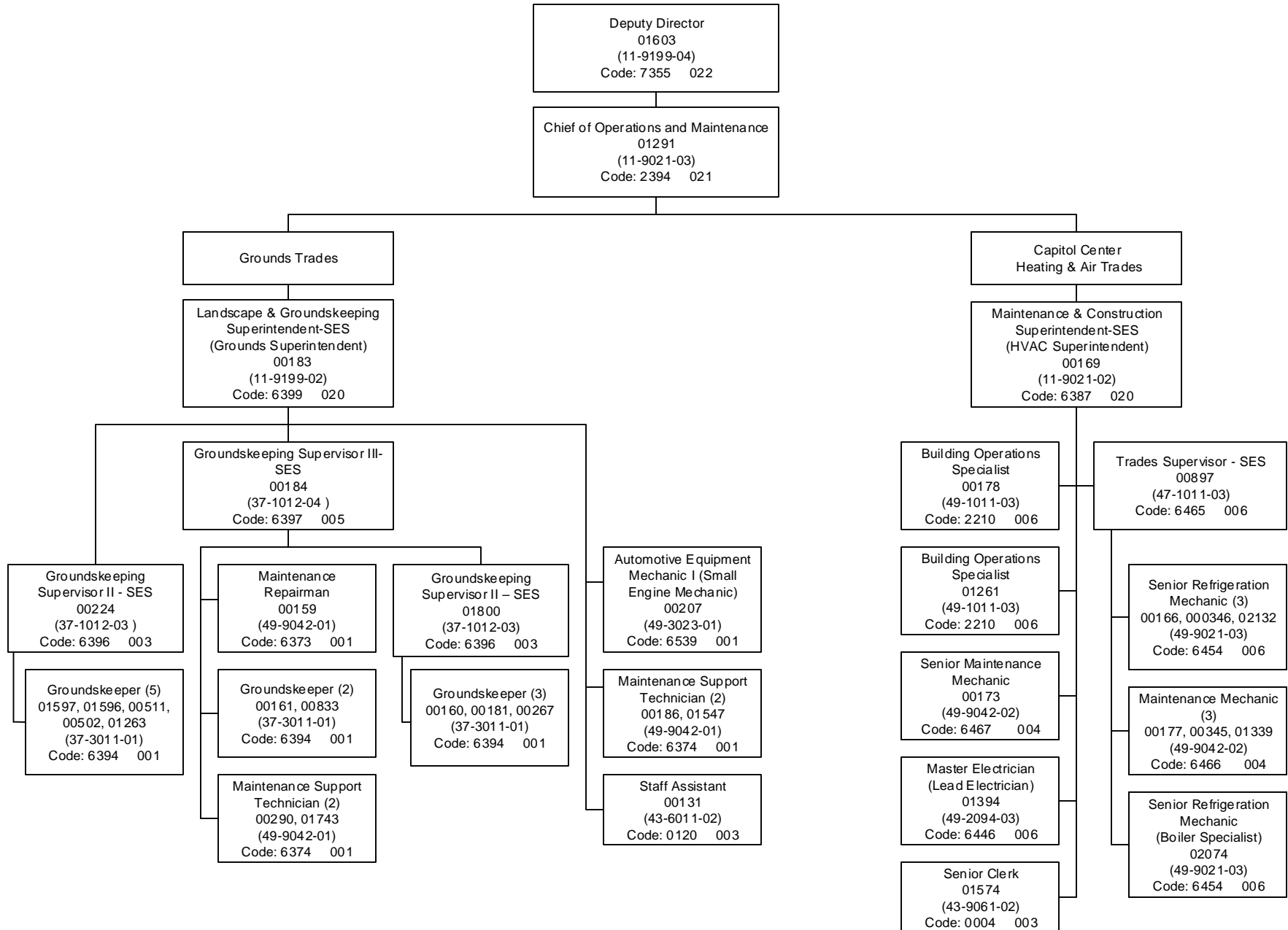


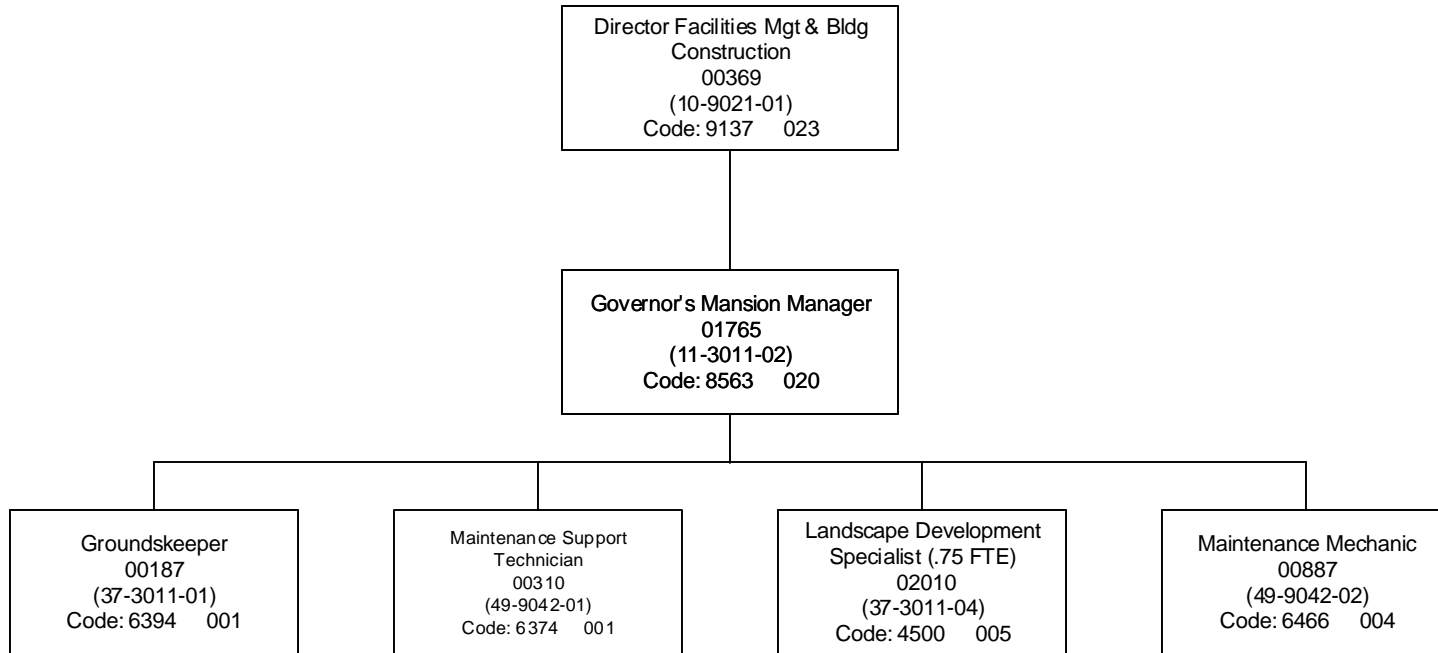




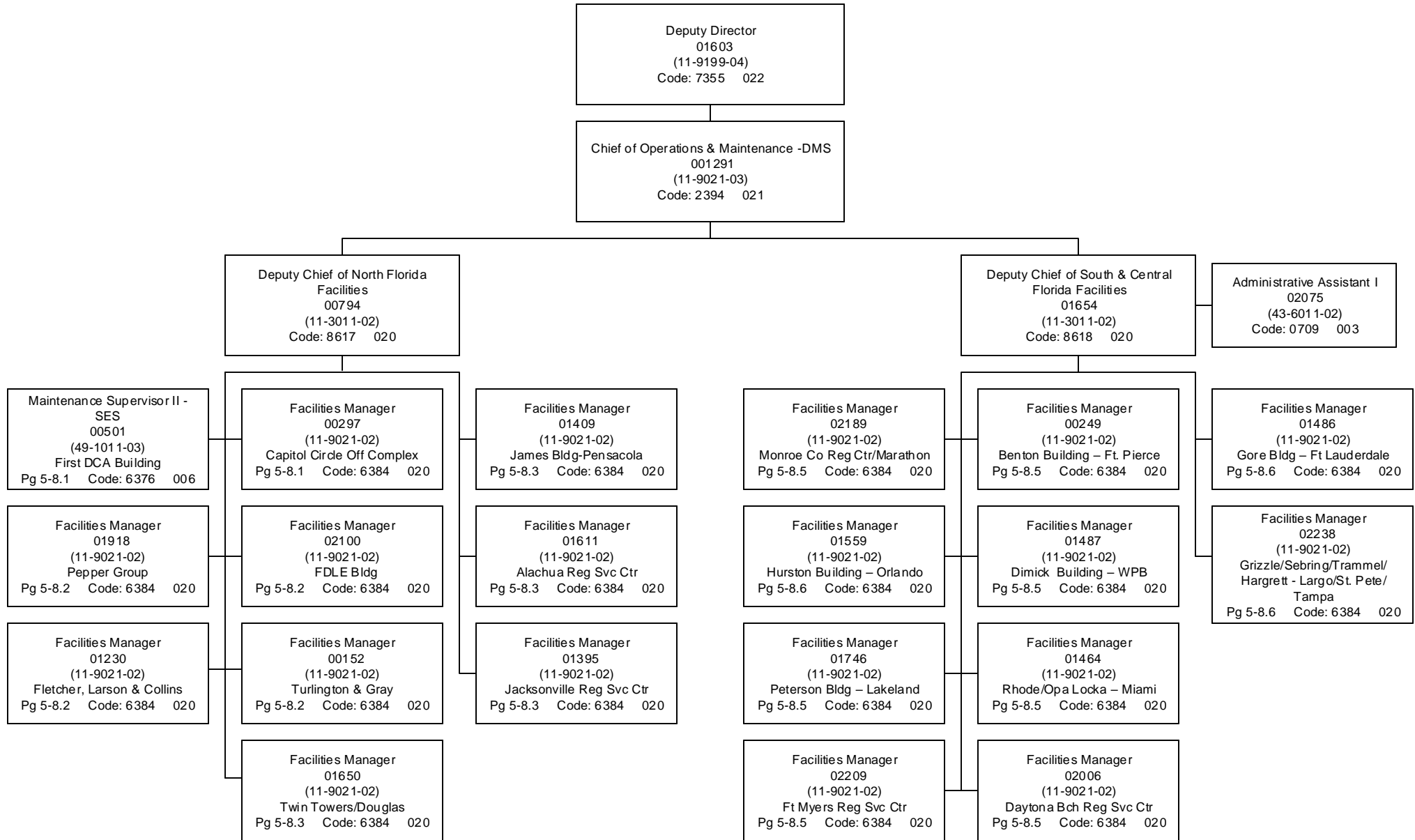


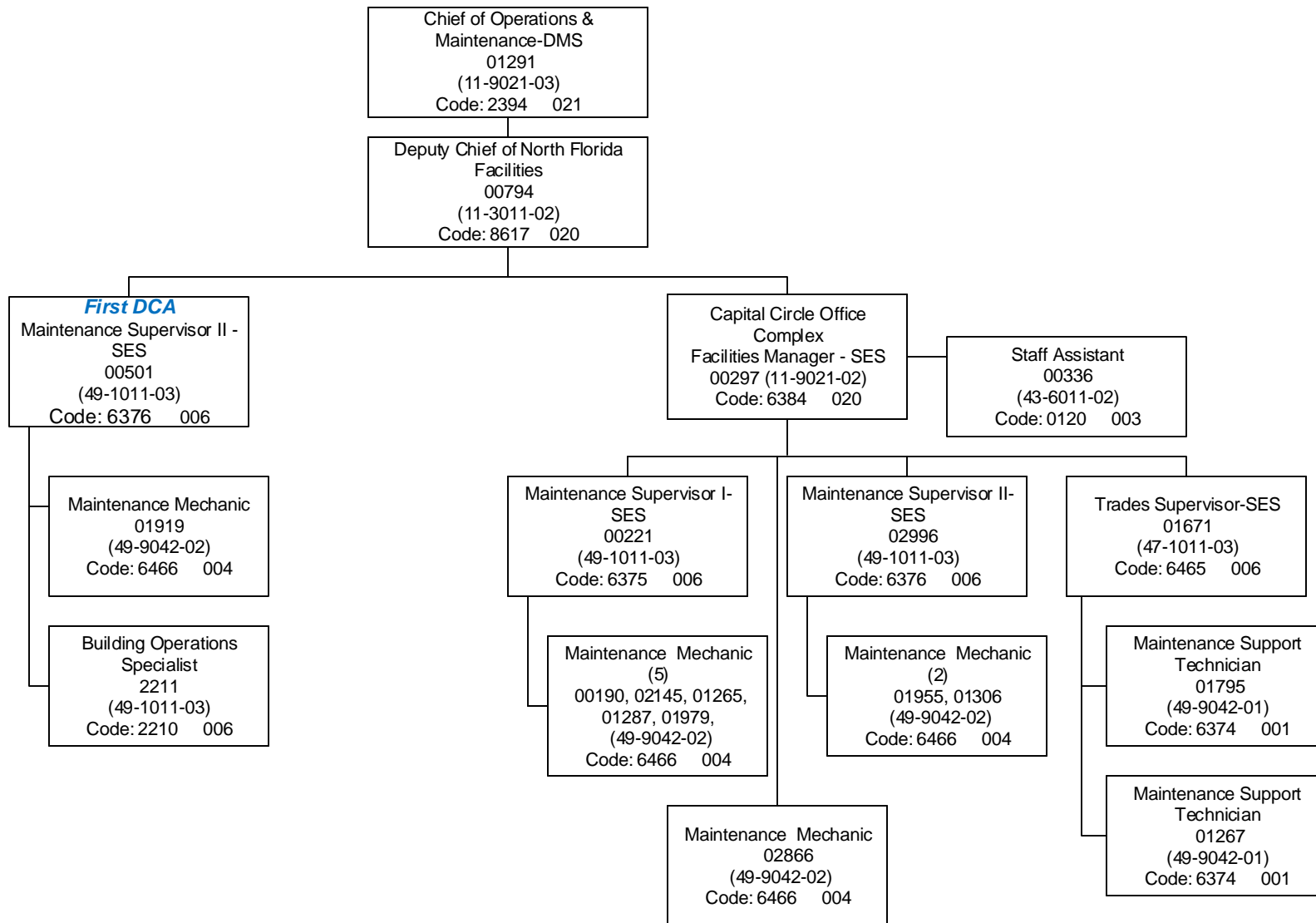
Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations and Maintenance
 Grounds Trades
 Capitol Center Heating & Air Trades



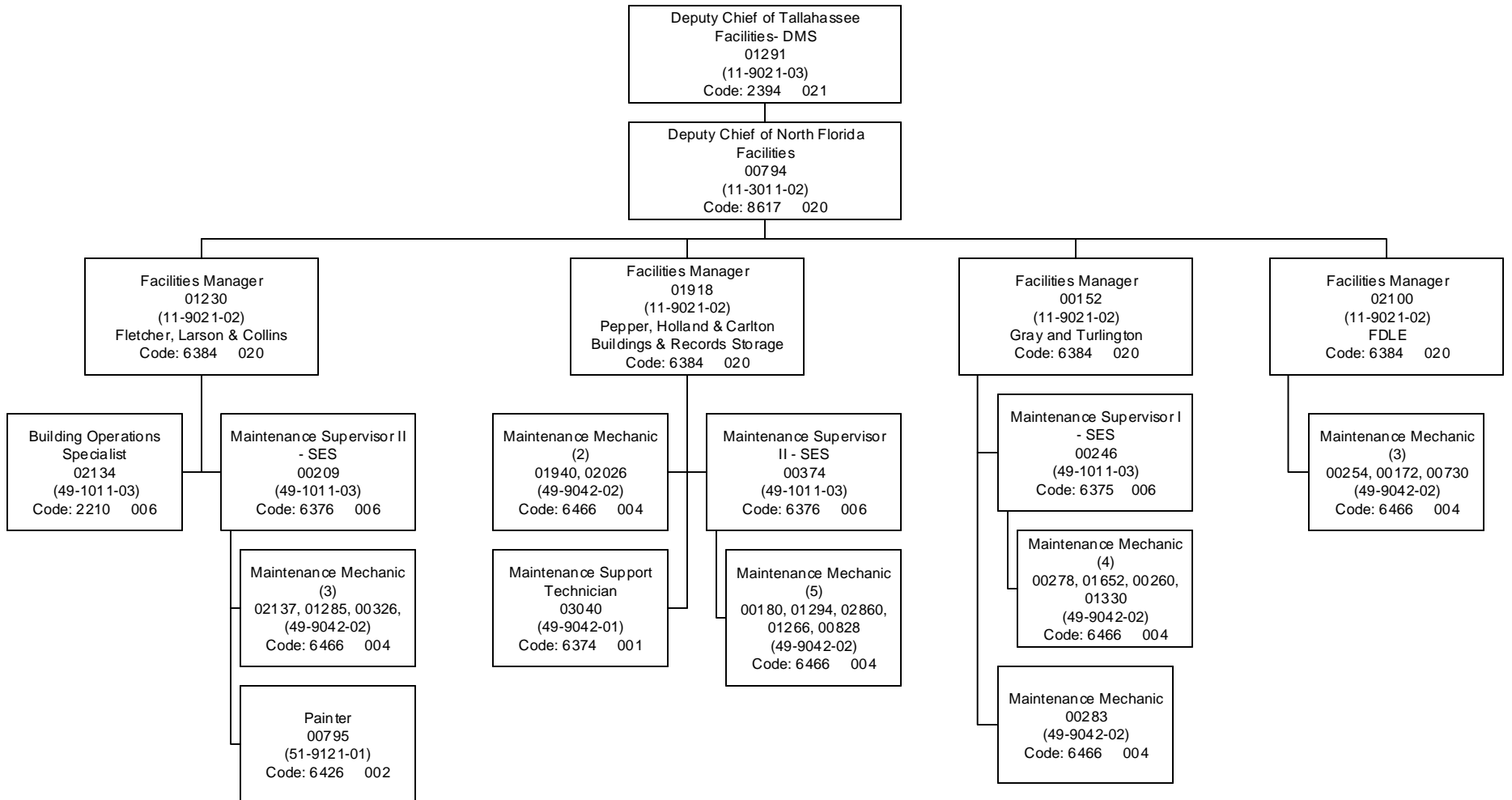


Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations and Maintenance
 North Florida Facilities
 South & Central Florida Facilities

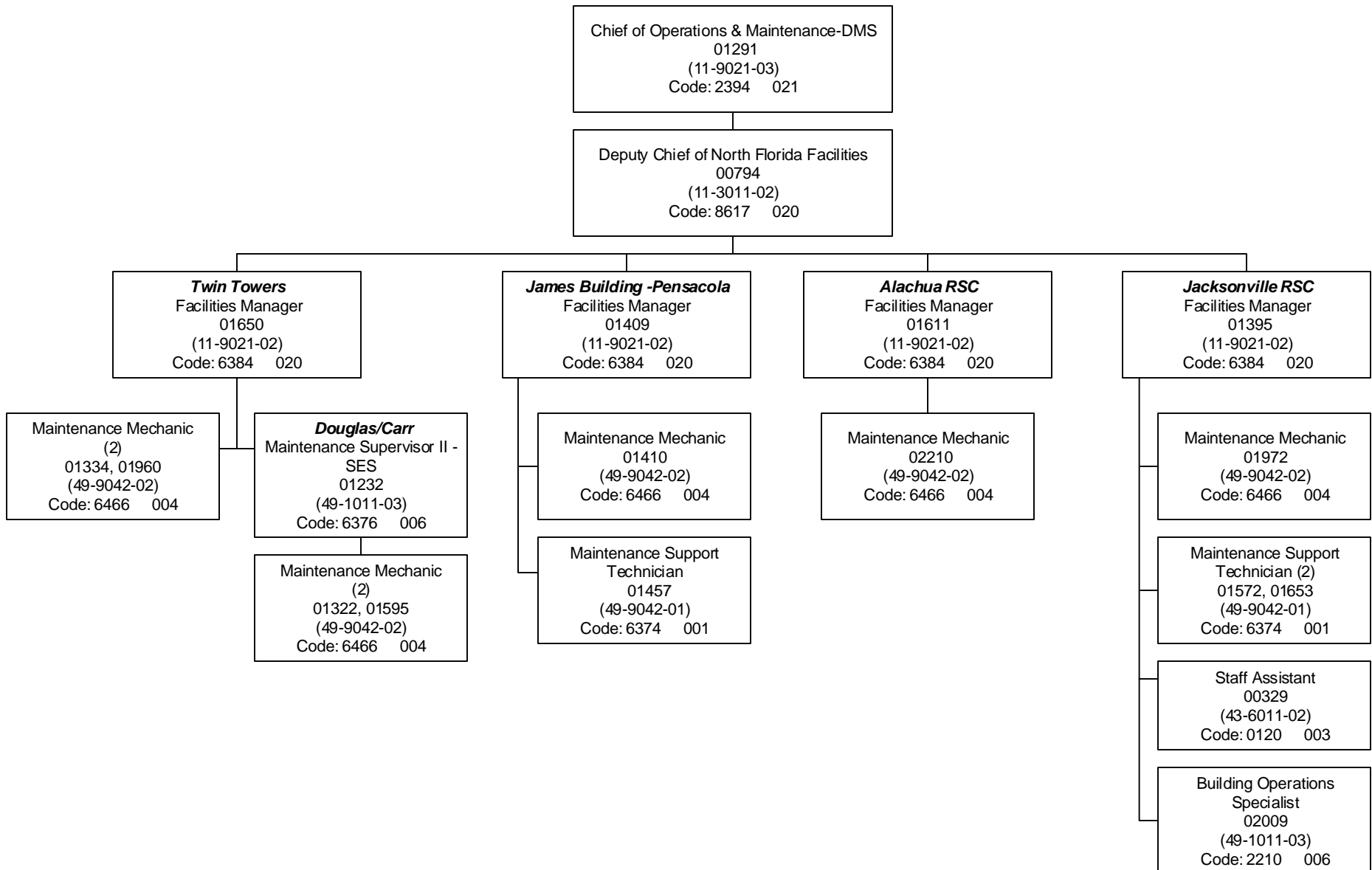


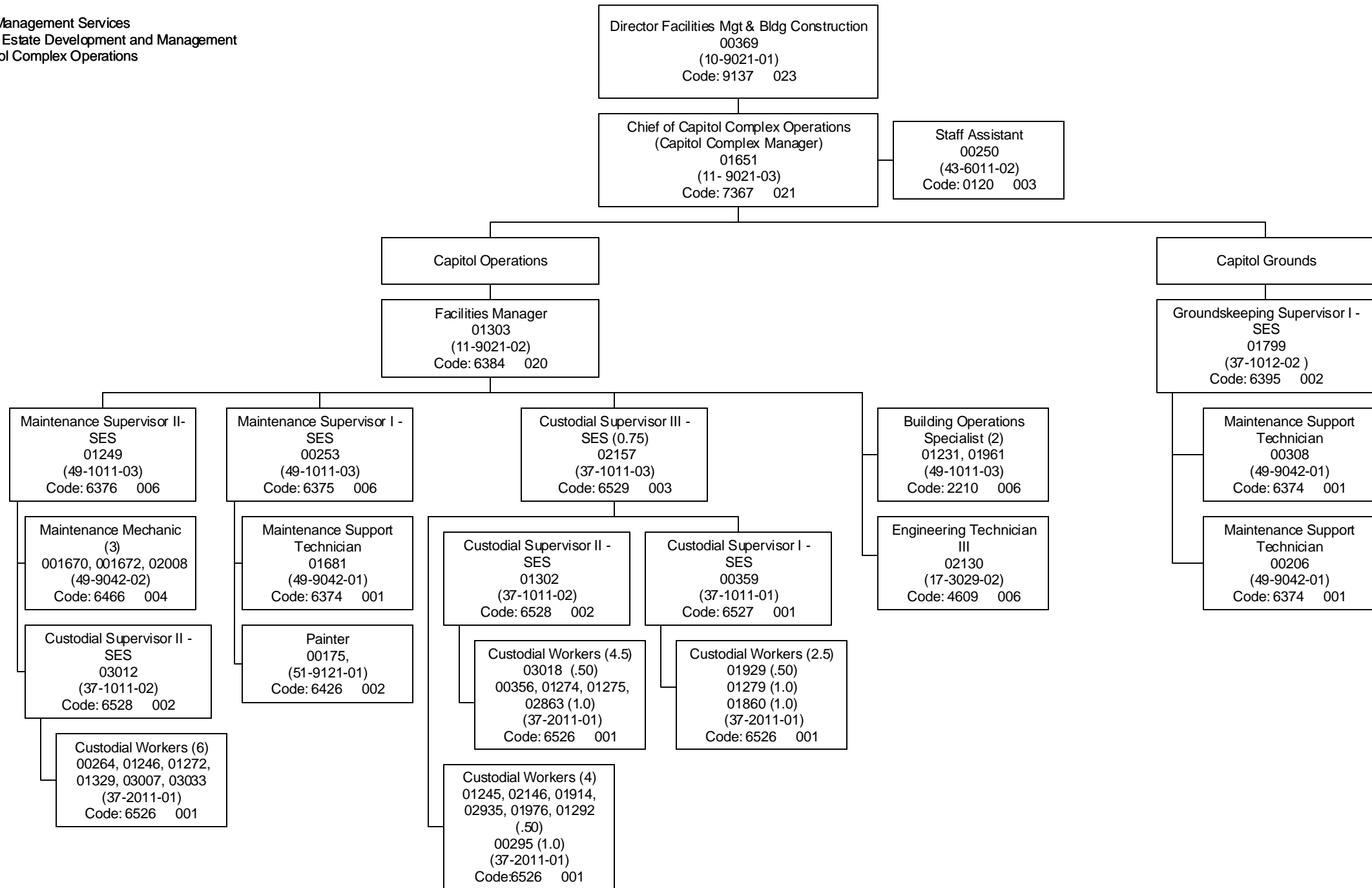


Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 North Florida Facilities
 Fletcher, Larson & Collins; Pepper, Holland, Carlton & Records Storage;
 Gray & Turlington; FDLE
 Proposed

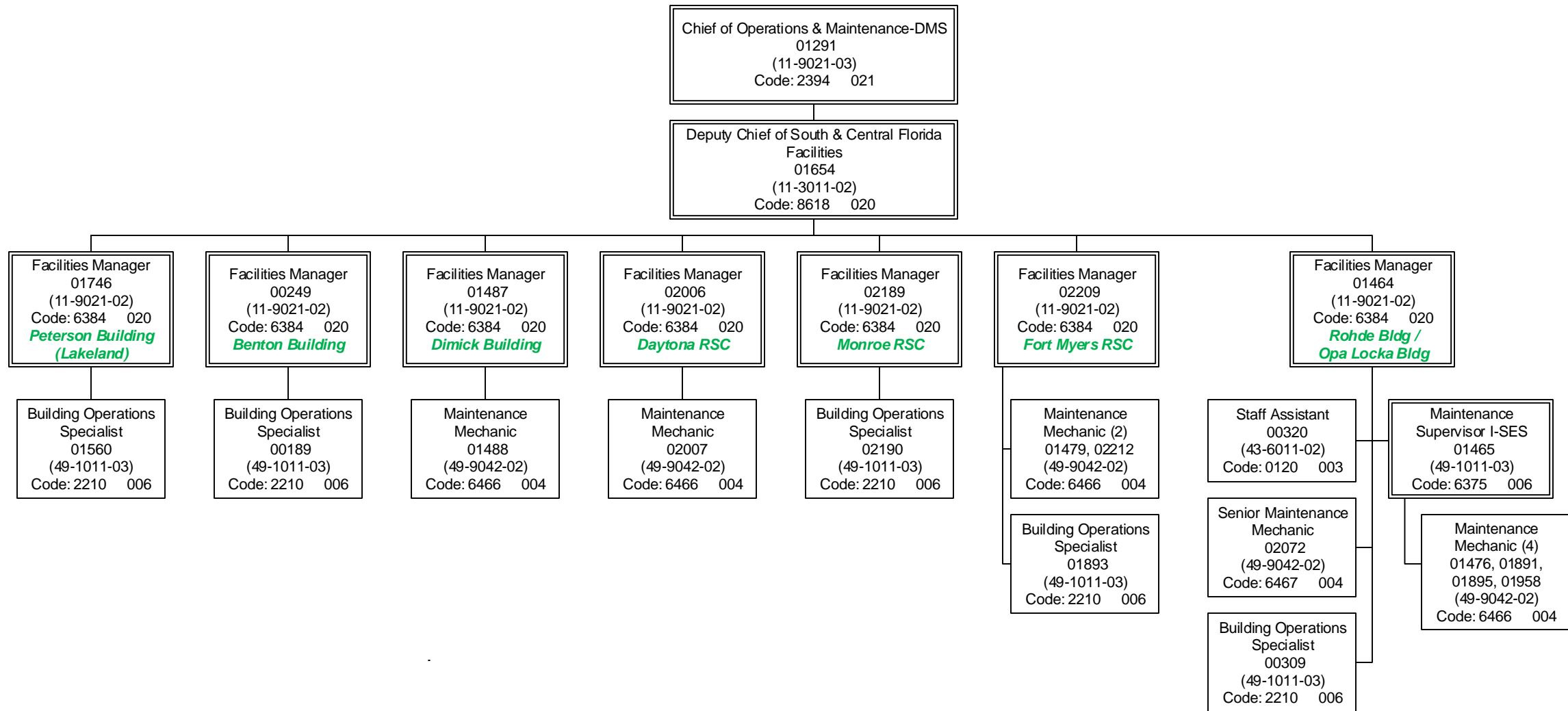


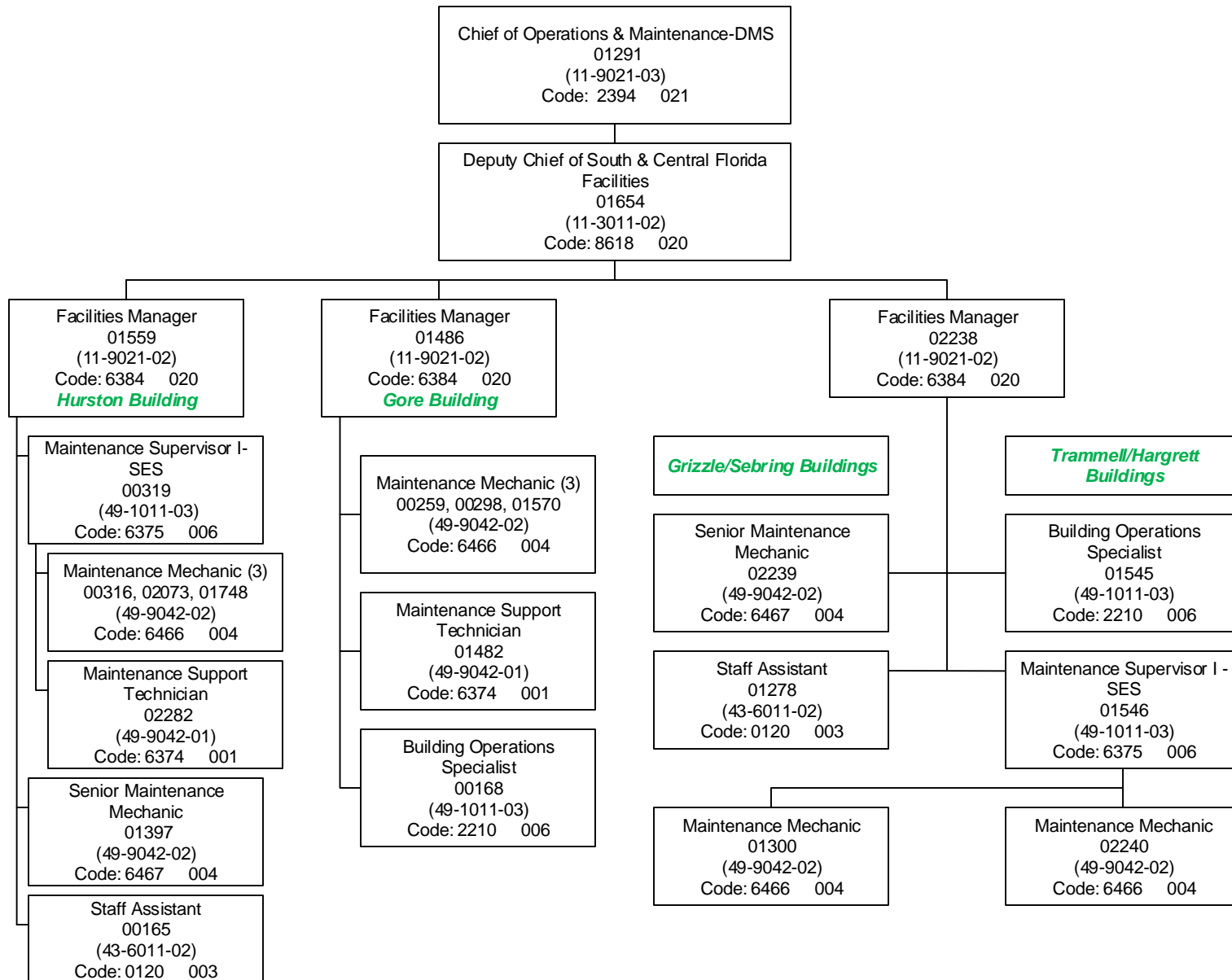
Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 North Florida Facilities
 Twin Towers; Douglas/Carr; James (Pensacola);
 Alachua RSC; and Jacksonville RSC Buildings

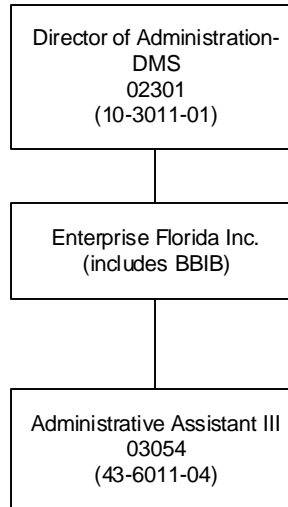


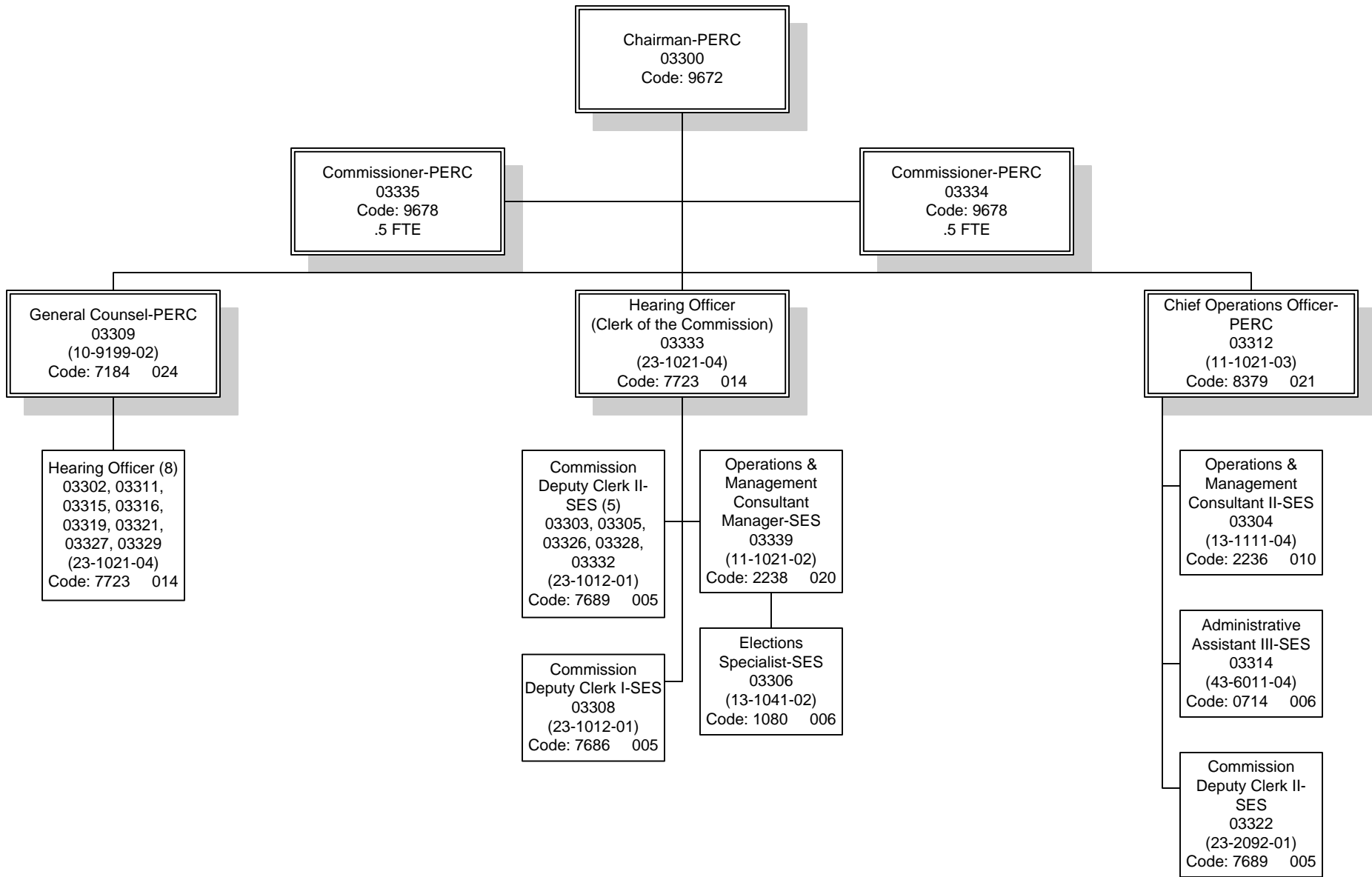


Department of Management Services
 Division of Real Estate Development and Management
 Bureau of Operations & Maintenance
 South and Central Florida Facilities
 Peterson Bldg; Dimick Bldg;
 Benton Bldg; Daytona RSC; Monroe RSC;
 Fort Myers RSC; Rohde and Opa Locka Bldgs



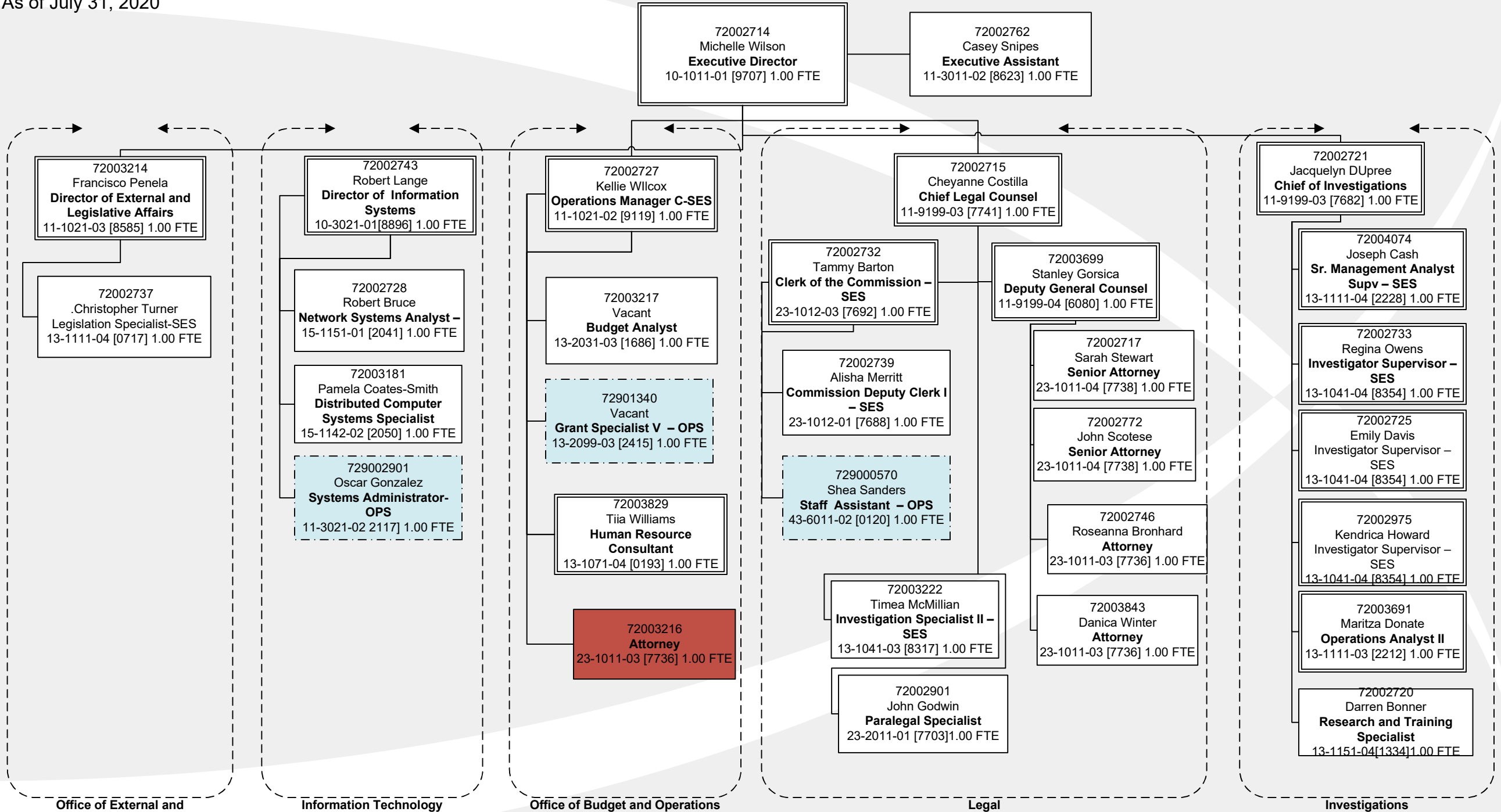






Florida Commission on Human Relations Organizational Structure

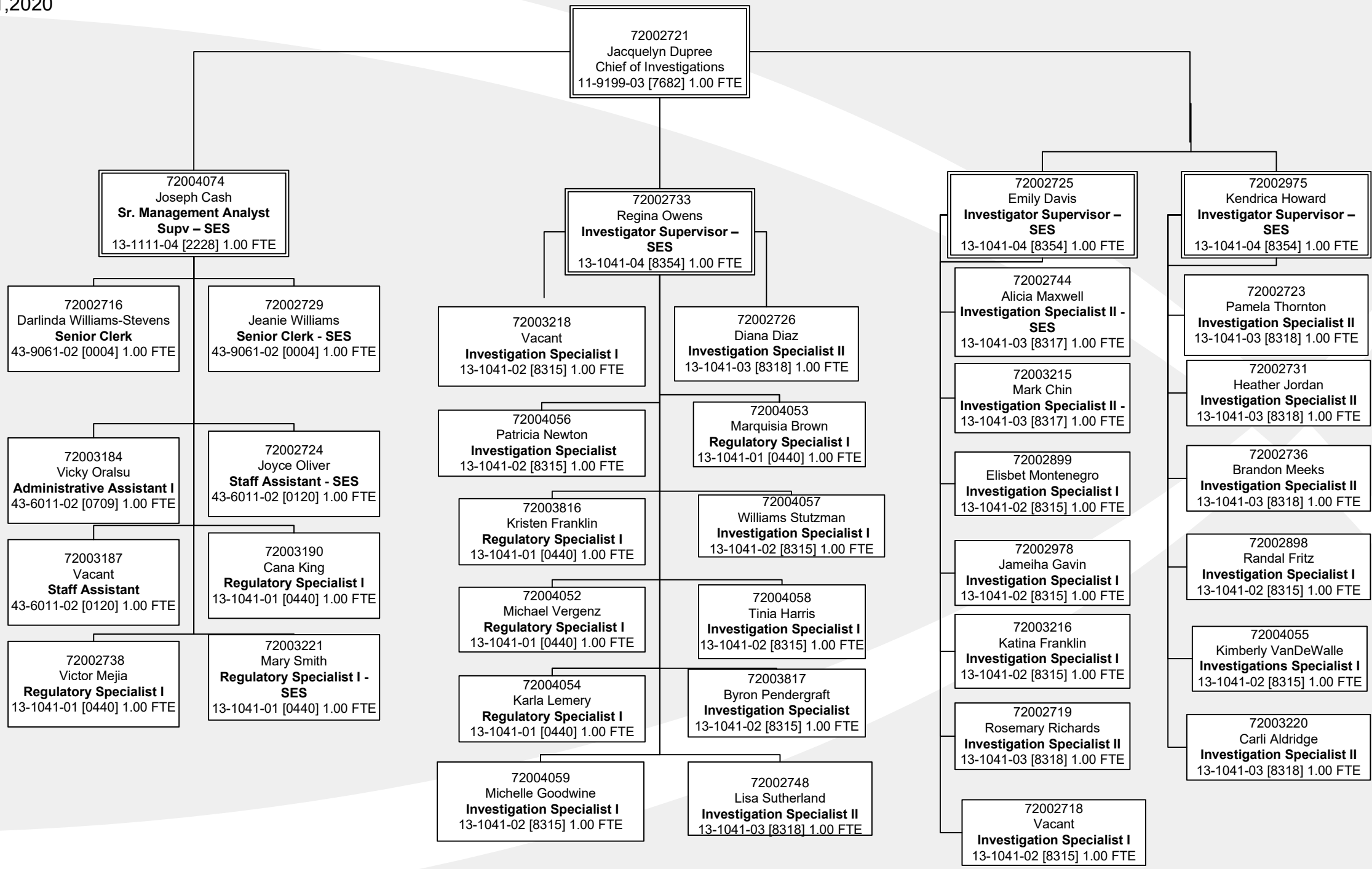
As of July 31, 2020



Please note: Positions are Career Service unless otherwise indicated.

Florida Commission on Human Relations - Investigations

As of July 31,2020



MANAGEMENT SERVICES, DEPARTMENT OF		FISCAL YEAR 2019-20			
		OPERATING		FIXED CAPITAL OUTLAY	
SECTION I: BUDGET					
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		630,241,098		76,177,079	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		2,011,993		100,000	
FINAL BUDGET FOR AGENCY		632,253,091		76,277,079	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					76,222,579
Conduct Administrative Hearings And Proceedings * Number of cases closed		6,877	2,092.79	14,392,113	
Process Payroll And Benefits For Leased State Employees * Number of employees in state leasing services		1	220,324.00	220,324	
Adjudicate And Hear Workers' Compensation Disputes * Number of petitions closed		75,003	429.96	32,248,146	
Facilitate Mediation Of Workers' Compensation Disputes * Number of mediations held		18,211	397.72	7,242,802	
Operate And Maintain Department Of Management Services' Pool Facilities * Number of maintained square feet (private contract and agency)		7,876,045	7.45	58,701,929	
Operate And Maintain Non-pool Facilities * Number of maintained square feet (private contract and agency)		7,876,045	0.13	996,864	
Administer Bonding Program And Plan For State Office Space Requirements * Number of net square feet of pool facilities		6,232,681	0.52	3,228,435	
Manage Private Sector And State Leases For State Agencies * Number of leases managed		1,512	2,149.08	3,249,416	
Special Category: Utility Payments * Utility cost per gross square foot		8,674,718	1.49	12,927,696	
Provide Facilities Security * Number of facilities secured		18	62,426.78	1,123,682	
Manage Construction Projects * Dollar volume of Fixed Capital Outlay project starts		58,330,481	0.04	2,346,317	
Adjudicate And Facilitate Mediation Of Labor And Employment Disputes Through The Public Employees Relations Commission * Number of labor and employment dispositions		688	7,923.02	5,451,040	
Acquire And Redistribute Federal Surplus Property * Dollar value of donated property		59,893,520	0.01	799,170	
Acquire And Redistribute Military Excess Property * Dollar value of donated property		59,893,520	0.00	186,433	
Provide New Vehicle And Watercraft Acquisition Support * Number of vehicles and watercraft acquired		1,592	135.72	216,066	
Operate And Maintain The Florida Equipment Electronic Tracking (fleet) System * Number of state vehicles tracked		21,391	50.14	1,072,497	
Manage State Vehicle And Watercraft Disposal * Number of vehicles and watercraft disposed of		1,418	530.97	752,918	
Establish And Administer State Term (master) Contracts And Negotiated Agreements * Dollars expended by State Agencies using the State Term Contracts and Negotiated Agreements		664,677,541	0.03	22,663,163	
Provide Minority Access To Contracting Opportunities * Number of businesses certified and registered		1,173	431.06	505,632	
Manage And Oversee Minority Business Compliance * Number of businesses reviewed and audited		62	8,155.37	505,633	
Provide Human Resource Management Expertise/Consulting * Number of authorized FTE and OPS employees in the State Personnel System.		106,647	32.15	3,428,825	
People First Contract Management * N/A		232,000	148.28	34,401,603	
Administer The Health Insurance Program * Number of enrollees		176,543	349.43	61,688,787	
Administer The Life Insurance Program * Number of enrollees		187,256	0.00	135	
Administer The Flexible Spending Account Program * Number of enrollees		23,224	2.35	54,628	
Administer The Supplemental Insurance Program * Number of enrollees		228,881	5.34	1,222,248	
Provide Local Government Pension Plan Oversight * Number of Local Pension Plans Reviewed		168	11,248.68	1,889,779	
Administer The Florida Retirement System * Number of FRS members		1,110,189	36.49	40,509,644	
Administer The Retiree Health Insurance Subsidy Program * Number of Recipients of the Health Insurance Subsidy		395,179	0.44	172,361	
Administer The State University System Optional Retirement Program * Number of participants in the State University System Optional Retirement Program		21,085	25.04	527,922	
Contract For The Construction, Operation And Oversight Of Private Prisons * Number of beds occupied		9,583	449.08	4,303,577	
Investigate Complaints Of Civil Rights Violations * Number of inquiries/investigations		10,000	1,224.84	12,248,415	
TOTAL				329,278,200	76,222,579
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					259,146,093
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS					43,828,900
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)					632,253,193
TOTAL BUDGET FOR AGENCY					76,277,079

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

(1) Some activity unit costs may be overstated due to the allocation of double budgeted items.

(2) Expenditures associated with Executive Direction, Administrative Support and Information Technology have been allocated based on FTE. Other allocation methodologies could result in significantly different unit costs per activity.

(3) Information for FCO depicts amounts for current year appropriations only. Additional information and systems are needed to develop meaningful FCO unit costs.

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

NUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 2008-2022
STATE OF FLORIDA

SP 09/21/2020 14:46
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
AUDIT REPORT MANAGEMENT SRVCS, DEPT OF

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-10: ACT0700 ACT1640 ACT8020 ACT8030 ACT8040

11-20:

21-30:

EXCLUDE

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: 72	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	632,253,091	76,277,079
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	632,253,193	76,277,079
DIFFERENCE:	102-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Schedule XII

Outsourcing or Privatization of State Service or Activity

Not Applicable

**SCHEDULE XIII
PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
COMMODITY CONTRACTS
This Form is Not Applicable**

Contact Information
Agency: Department of Management Services
Name: Morgan Helton
Phone: (850) 487-0364
E-mail address: Morgan.Helton@dms.fl.gov

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, *Florida Administrative Code* and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website <http://www.myfloridacfo.com/Division/AA/StateAgencies/default.htm> under the Financing tab.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in Section 287.017, *Florida Statutes*, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
N/A
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
N/A
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
N/A
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.
N/A

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Department of Management Services **Contact:** Morgan Helton, 850-487-0364

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 2021-2022 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 2021-2022 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Non-Florida Retirement System Pensions and Benefits - GR	B	0.2	0.2
b	Florida Interoperability Network (FIN) - GR	B	1.3	1.3
c	Mutual Aid (MA) - GR	B	0.4	0.4
d	Statewide Law Enforcement Radio System	B	1.5	0
e	State Building Pool - General Repairs and Maintenance - GR	B	39.5	0.0
f	State Building Pool - General Repairs and Maintenance - TF	B	15.8	6.3
g	Life Safety and Americans with Disabilities Act - TF	B	0.0	2.0
h	Life Safety and Americans with Disabilities Act - GR	B	2.9	0.0

- 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.

The Long Range Financial Outlook provided Statewide Law Enforcement Radio System \$4.5 million in General Revenue for the next 3 years for the sunseting trust fund revenue source. The department anticipates submitting legislation to maintain the revenue source in statute in lieu of submitting a budget request for General Revenue funding. General Repairs and Maintenance in the Legislative Budget Request is based on \$6,399,549 (Supervision Trust Fund) for the Florida Facilities Pool buildings. Life Safety and Americans with Disabilities Act (ADA) in the Legislative Budget Request is based on \$1,910,000 (Supervision Trust Fund) for Life Saefty upgrades such as fire systems and to address ADA upgrades.

* R/B = Revenue or Budget Driver

Schedule XV

Contract Reporting

Not Applicable



Executive Direction and Administration

Exhibits or Schedules



Executive Direction and Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72010100 Executive Direction
Fund: 2021 Administrative Trust

Specific Authority: FLORIDA STATUTE 215.32(1)2
Purpose of Fees Collected: Assessment fees are charged to operating divisions/programs within the Department to recover costs for departmental administrative services.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
Investment Income (000502)	97,256.35	30,187.00	30,187.00
Refunds (001800)	424.39	-	-
Reimbursements (001801)	15,392.98	-	-
Fees/Sale of Services Outside State Government	203.98	-	-
Restitution (001204)	700.00	-	-
Prior Year Warrant Cancellations (003700)	400.62	-	-
Transfers for Admin Assessment Fee	-	-	-
72010300-2021	1,004.00	1,004.00	1,004.00
72400100-2696	2,795,997.00	3,022,797.00	2,907,782.00
72400200-2033	67,962.00	83,486.00	91,386.00
72600200-2699	38,599.00	79,075.00	62,873.00
72600300-2510	94,993.00	84,144.00	89,392.00
72600400-2510	450,639.00	500,100.00	471,122.00
72600500-2510	58,714.00	53,051.00	56,914.00
72600800-1000	104,433.00	163,439.00	142,821.00
72750200-2570	170,320.00	160,911.00	44,356.00
72750200-2667	2,855.00	3,184.00	2,819.00
72750200-2668	858,129.00	433,946.00	564,360.00
72750200-2671	2,954.00	2,745.00	1,766.00
72750300-2309	1,263,832.00	1,290,545.00	1,371,319.00
72750400-2678	416,654.00	124,392.00	134,330.00
72750500-2678	104,831.00	299,551.00	312,079.00
72900100-2105	1,288,576.00	836,998.00	719,327.00
72900100-2344	40,405.00	788,113.00	879,313.00
72900200-2432	237,674.00	279,305.00	290,515.00
72900600-2792	-	662,930.00	861,822.00

72900700-2792	539,243.00	247,742.00	281,118.00
72920100-1000	34,314.00	20,590.00	27,328.00
72920100-2558	35,566.00	36,091.00	27,373.00
72950100-2510	121,651.00	-	-
72950100-2261	-	141,705.00	242,855.00
Transfer for Legal Services - 72900100 - 2105	-	200,000.00	200,000.00
Transfers from Purchasing TF for Special Counsel	538,071.11	730,600.00	736,000.00
Total Fee Collection to Line (A) - Section III	9,381,794.43	10,276,631.00	10,550,161.00

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits 010000	7,147,326.00	7,782,978.00	7,864,911.00
Realign Positions ADD from FDS	-	-	1,659,838.00
Other Personal Services 030000	223,352.00	345,046.00	346,350.00
Expenses 040000	693,101.00	736,608.00	746,296.00
Realign Positions ADD from FDS 040000	-	-	86,752.00
Operating Capital Outlay 060000	9,618.00	9,688.00	-
Transfer to Admin Hearing 100565	76,480.00	-	-
Contracted Services 100777	225,900.00	208,112.00	208,112.00
Palm Integration 100777	-	200,000.00	-
Mail Services 101089	18,321.00	50,004.00	43,004.00
Risk Management Insurance 103241	58,679.00	32,448.00	32,448.00
Contracted Legal Services 103884 \$891K	366,501.00	891,000.00	891,000.00
Lease/Purchase Equipment 105281	22,428.00	22,427.00	22,427.00
HR Statewide Contract 107040	31,553.00	30,454.00	30,454.00
Realign Positions ADD from FDS 107040	-	-	5,264.00
DP Services Assessment - DMS 210004	192,564.00	196,504.00	197,113.00
Indirect Costs Charged to Trust Fund	12,612.42	9,402.05	4,528.05
Total Full Costs to Line (B) - Section III	9,078,435.42	10,514,671.05	12,138,497.05

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	9,381,794	10,276,631	10,550,161
TOTAL SECTION II	(B)	9,078,435	10,514,671	12,138,497
TOTAL - Surplus/Deficit	(C)	303,359	(238,040)	(1,588,336)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward. (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
Budget Entity:	Administrative Trust
LAS/PBS Fund Number:	Administration 72010100
	2021

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	52,169.22	(A)		52,169.22
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	3,107,773.10	(C)		3,107,773.10
ADD: Outstanding Accounts Receivable	10,852.62	(D)		10,852.62
ADD: Transfer Out to 72010300 2021	(3,302.94)	(E)		(3,302.94)
Total Cash plus Accounts Receivable	3,167,492.00	(F)	-	3,167,492.00
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	394,576.50	(H)		394,576.50
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	323.54	(I)	1,759.27	2,082.81
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/20	2,772,591.96	(K)	(1,759.27)	2,770,832.69 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
LAS/PBS Fund Number:	Administrative Trust
	2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	2,767,439.67 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # B7200001 - GR Service Charge 4th quarter pay	(1,759.27) (C)
	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	7,016.82 (D)
Compensated Absences	1,438.41 (D)
Adjustment to Trial Balance	(D)
Transfer Out to 72010300 2021	(3,302.94) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	2,770,832.69 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	2,770,832.69 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72010100 Executive Direction/Support Services
Fund: 2510 Operating Trust Fund

Specific Authority: Section 215.32, Florida Statutes

Purpose of Fees Collected: _____

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22

<u>Receipts:</u>			
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (A) - Section III	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Personal Services	<input type="text"/>	<input type="text"/>	<input type="text"/>
Expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Operating Capital Outlay	<input type="text"/>	<input type="text"/>	<input type="text"/>
Contracted Services	<input type="text" value="50,000"/>	<input type="text" value="50,000"/>	<input type="text" value="50,000"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Indirect Costs Charged to Trust Fund	<input type="text" value="(100,000)"/>	<input type="text" value="(50,000)"/>	<input type="text" value="(50,000)"/>
Total Full Costs to Line (B) - Section III	<input type="text" value="(50,000)"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>
TOTAL SECTION II	(B)	<input type="text" value="(50,000)"/>	<input type="text" value="-"/>	<input type="text" value="-"/>
TOTAL - Surplus/Deficit	(C)	<input type="text" value="50,000"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
Budget Entity:	Operating Trust
LAS/PBS Fund Number:	Executive Direction and Administration 72010100
	2510

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(100,000.00)	(A)		(100,000.00)
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: Transfer in from 72600400 2510	100,000.00	(E)		100,000.00
Total Cash plus Accounts Receivable	0	(F)	0	0
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/20	0	(K)	0	0 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Management Services
Trust Fund Title: Operating Trust
LAS/PBS Fund Number: 2510-Executive Direction and Administration

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; [(100,000.00)] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved FCO Certified Forward per LAS/PBS [] (D)

A/P not C/F-Operating Categories [] (D)

Transfer in from 72600400 2510 [100,000.00] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [0.00] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [0.00] (F)

DIFFERENCE: [0.00] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021-2022

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Office of the Secretary -Administration

Phone Number: (850) 487-9476

(1) NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
IA 2020-036 Audit of Cybersecurity with a Focus on Malware Issued: May 2020	6/30/2020	Office of Information Technology	Finding No. 4: Cybersecurity awareness training needs updating, is not available based on an employee’s assigned role within the Department, and is not timely provided to all employees. Recommendation: We recommend that the Department’s ISM ensure cybersecurity awareness training is updated to include all requirements of the Acceptable Use Policy, develop specific role-based training, and timely train workers in accordance with Department rule.	August 2020 Status Update Cybersecurity awareness training has been incorporated into People First and will be updated as new policies are approved.	
IA 2020-036 Audit of Cybersecurity with a Focus on Malware Issued: May 2020	6/30/2020	Office of Information Technology	Finding No. 5: There is not a documented process to clearly notify contract workers of their obligation to maintain compliance with established Department policies and controls. Recommendation: We recommend that the Department’s ISM create a process to ensure that individual contract workers are informed and acknowledge receipt and acceptance of applicable Department Administrative Policies and Procedures.	Planned Corrective Action: Policy revision is in process as well as the creation of a corresponding procedure document that details the actions necessary to ensure compliance with departmental policy. August 2020 Status Update None	
IA 2020-036 Audit of Cybersecurity with a Focus on Malware Issued: May 2020	6/30/2020	Office of Information Technology	Finding No. 6: Both the Department and the DST-SDC Computer Incident Response Teams (CSIRT) need enhancement to ensure compliance with Florida Statutes and Department rules. Recommendation: We recommend that Department’s Chief Information Officer (CIO) ensure that CSIRT meetings are conducted at least quarterly and that CSIRT members receive annual training as required by Department rules.	Planned Corrective Action: Departmental CSIRT will continue conducting quarterly meetings. Annual training for members will be conducted in accordance with Departmental rules. August 2020 Status Update None	
IA 2020-036 Audit of Cybersecurity with a Focus on Malware Issued: May 2020	6/30/2020	SDC	Finding No. 8: Department and DST-SDC Incident Response Policies and Procedures need improvement. Recommendation: We recommend that both the Department’s CIO and the CISO ensure the policies on incident response are updated to meet the requirements of the Florida Cybersecurity Standard and develop or revise procedures to guide workers on malware response during an incident. Also see - State Data Center	Planned Corrective Action: Updated Department CSIRT procedures and forms were drafted and are in final review. These procedures expand on existing requirements, consistent with those identified in 60GG-2 FAC. Additionally, the new merged drafts of the Information Technology Security Policy and Acceptable Use Policy define related requirements for reporting, etc., consistent with those identified in 60GG-2 FAC. August 2020 Status Update Documentation continues to route through the formal review process.	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2020-036 Audit of Cybersecurity with a Focus on Malware Issued: May 2020	6/30/2020	SDC	<p>Finding No. 9: Various Department rules requirements were not included in Department or DST-SDC policies and procedures.</p> <p>Recommendation: We recommend that the Department's CIO and the CISO ensure the policies and procedures are updated to be compliant with Department rules.</p> <p>Also see - State Data Center</p>	<p>Planned Corrective Action: The Department drafted new policies which are in final review. These policies expand on existing requirements, consistent with those identified in 60GG-2 FAC.</p> <p>August 2020 Status Update Documentation continues to route through the formal review process.</p>	
AG 2019-98 Statewide Law Enforcement Radio System (SLERS) Prior Audit Follow-Up and Selected Administrative Activities Issued: January 2019	6/30/2019	Departmental Purchasing	<p>Finding No. 3: Department controls need enhancement to ensure that contract managers document that they are independent of, and have no conflicts of interest related to, the contracts they are responsible for managing.</p> <p>Recommendation: We recommend that Department management ensure that all personnel responsible for managing contracts are subject to Department conflict of interest policies and procedures and that all contract managers complete conflict of interest statements evidencing that they are independent of, and have no conflicts of interest related to, the contracts they are responsible for managing.</p>	<p>August 2020 Status Update The Department now requires completion of No Conflict of Interest Forms for all contracts, and a current form be kept on file in the official Contract File. Departmental Purchasing conducts annual file reviews of the department contracts they administer to ensure a current form is signed and present in the contract file.</p> <p>REDM has fully implemented the No Conflict of Interest form in the building construction and continuing contracts process and added the procedure to the Construction Procurement Desk Guide.</p> <p>Implemented and complete.</p>	
AG 2019-98 Statewide Law Enforcement Radio System (SLERS) Prior Audit Follow-Up and Selected Administrative Activities Issued: January 2019	6/30/2019	Financial Management Services	<p>Finding No. 4: The Department did not comply with the requirements of State law regarding public deposits.</p> <p>Recommendation: We recommend that Department management take steps to ensure compliance with the public deposits requirements established in State law.</p>	<p>August 2020 Status Update Communication was provided to the key financial contacts for the department to ensure education of the public deposit accounts during the first quarter of the year. An annual memorandum is sent to key financial contacts of the process and procedure for the department to ensure all outside accounts are identified and reviewed. This task is also a part of FMS internal task list to ensure all deadlines are met.</p> <p>Implemented and complete.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2019-98 Statewide Law Enforcement Radio System (SLERS) Prior Audit Follow-Up and Selected Administrative Activities Issued: January 2019	6/30/2019	Financial Management Services	<p>Finding No. 5: The Department did not always obtain all required authorizations prior to disposing of property items.</p> <p>Recommendation: We recommend that Department management enhance property controls to ensure, and Department records evidence, that property is only disposed of after Committee authorization.</p>	<p>August 2020 Status Update Additional scanners were purchased to ensure all property items are scanned and automatically inventoried. Communication was sent to the department in July 2019 on additional compliance control to ensure property items are approved prior to disposal. A yearly training is provided and stored on FMS SharePoint site for property delegates. The property procedures is being updated to included compliance requirements.</p> <p>Implemented and complete.</p>	
AG 2019-98 Statewide Law Enforcement Radio System (SLERS) Prior Audit Follow-Up and Selected Administrative Activities Issued: January 2019	6/30/2019	IT	<p>Finding No. 6: Security controls over mobile device utilization need improvement to ensure the confidentiality, integrity, and availability of Department data and information technology resources.</p> <p>Recommendation: We recommend that Department management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Department data and IT resources.</p>	<p>The department will enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity and availability of Department data and IT resources.</p> <p>Six-Month Follow-up (July 2019) Status Summary: In January of 2019, the Department implemented several security tools for agency owned and personal mobile devices which enhanced security controls to ensure the confidentiality, integrity and availability of Department data and IT resources.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2019-98 Statewide Law Enforcement Radio System (SLERS) Prior Audit Follow-Up and Selected Administrative Activities Issued: January 2019	6/30/2019	IT	One confidential finding not included.	The corrective action for the confidential finding is not included.	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Finding No. 4: Our audit procedures disclosed that the Department had not established procedures for comprehensive periodic reviews of privileged accounts used to manage the Department's network domain and the Division's network domain and high-risk network devices. Although comprehensive periodic review procedures had not been established, Department management, or Division management where applicable, indicated that periodic reviews of privileged accounts:</p> <ul style="list-style-type: none"> •Within the Department's network domain were performed quarterly. •Within the Division's network domain were performed every other month. •Used to manage the Division's high-risk network devices were periodically performed. <p>However, a defined process to conduct and document the reviews did not exist and Department or Division records evidencing the reviews conducted during the period July 1, 2018, through November 5, 2018, were not maintained.</p> <p>Recommendation: We recommend that Department management establish and implement procedures for conducting comprehensive periodic reviews of privileged accounts used to manage the Department's network domain and retain documentation of the reviews conducted. We also recommend that Division management establish and implement procedures for conducting comprehensive periodic reviews of privileged accounts used to manage the Division's network domain and high-risk network devices and retain documentation of the reviews conducted.</p>	<p>The Department will develop a procedure to audit and document privileged account access as outlined in the recommendation. The Department expects to have the procedure complete and implemented by September 30, 2019. The Division will implement the Department's developed procedures of auditing and documenting privileged account access at that time.</p> <p>Six-Month Follow-up (Jan 2020) Status Summary: The Department developed and implemented procedures to audit and document privileged account access as outlined in the recommendation. The Division implemented these procedures of auditing and documenting privileged account access.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Finding No. 5: Our audit procedures disclosed that policies and procedures had not been established for the assignment of privileged accounts for the Division's high-risk network devices, the Department's network domain, and the Division's network domain.</p> <p>Recommendation: We recommend that Department management establish, implement, and maintain IT security policies and procedures to manage the protection of Department data and IT resources.</p>	<p>The Department has remediated the finding by implementing a manual process to request and approve elevated access. Additionally, the Department will develop a plan of action to evaluate implementation of an approval processing system for account elevation access requests to include policies and procedures as outlined in the recommendation. The Department expects to have the plan completed by September 30, 2019.</p> <p>Six-Month Follow-up (Jan 2020) Status Summary: The Department has remediated the finding by implementing a manual process to request and approve elevated access.</p> <p>Interim Solution: Manual process for requesting and approving elevated access:</p> <p>An email approval for elevated access (privileged accounts) will be required by one level of supervisor higher than the direct supervisor or the Division director. This email approval must be attached to the ticket requesting the access.</p> <p>Additionally, the Department will develop a plan of action to evaluate implementation of an approval processing system for account elevation access requests to include policies and procedures as outlined in the recommendation.</p> <p>Plan of Action: Implement a system for requesting and approving elevated access:</p> <p>The Department intends to provide a POAM (Plan of Action and Milestones) solution via building a request and approval process using Cherwell, the service management system planned for deployment throughout DMS with assistance from the Cherwell subject matter experts in the DMS Division of State Technology.</p>	
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Finding No. 7: Our audit procedures disclosed that Division backup controls for IRIS resources need improvement. Specifically, the Department had not established policies and procedures to define the frequency of recoverability testing of Division-managed backups. Additionally, while Division management stated that Division-managed backups were periodically tested to ensure recoverability, the Division was unable to provide documentation to evidence such testing.</p> <p>Recommendation: We recommend that Department management establish policies and procedures and related controls that define the frequency of recoverability testing of Division-managed backups and retain evidence of the testing conducted.</p>	<p>The Department concurs with the finding and recommendation. The Department will develop a procedure that defines the frequency of recoverability testing for Division of Retirement managed backups and develop a process for retaining documentation of the recoverability tests. The Department expects to have the procedure finalized and implemented by September 30, 2019.</p> <p>Six-Month Follow-up (Jan 2020) Status Summary: The Department developed a procedure that defines the frequency of recoverability testing for Division of Retirement managed backups and developed a process for retaining documentation of the recoverability tests.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Finding No. 8: Our audit procedures disclosed that certain security controls related to logical access, user authentication, configuration management, and logging and monitoring need improvement.</p> <p>Recommendation: We recommend that Department management improve certain security controls related to logical access, user authentication, configuration management, and logging and monitoring to ensure the confidentiality, integrity, and availability of Department data and related IT resources.</p>	<p>The Department concurs with the finding and recommendation. The estimated completion date for corrective actions is September 30, 2019.</p> <p>Six-Month Follow-up (Jan 2020) Status Summary: Department management is working to improve certain security controls related to logical access, user authentication, configuration management, and logging and monitoring to ensure the confidentiality, integrity, and availability of Department data and related IT resources.</p>	
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Three of four confidential findings related to the Office of Information Technology and are not included.</p> <p>See also: Division of Retirement</p>	<p>The corrective action for the confidential findings are not included.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-017 Audit of Employee Termination and Transfer Processes Issued: September 2018	6/30/2019	Human Resources	<p>Finding No. 1: During the audit, we reviewed the Employee Separation from Employment Policy (No. HR 08-103) and noted that the policy does not address adequately the tasks below. Interviews with OHR and HR liaisons noted that some of the procedures have been communicated orally to the HR liaisons.</p> <ul style="list-style-type: none"> • Specific procedures for notifying OHR and providing written documentation of employee separation; • Procedures to ensure more timely notification to the building access administrator; • Procedures requiring supervisors to determine the assets and access required by employees during their last days at work; and • Timeline for submission of the completed Employee Exit Checklist. <p>Additionally, the policy states that supervisors should notify the Office of Information Technology (IT) and the business application owners one week prior to an employee's separation date. However, many employees' separation dates are much later than their last day of work or the last day that they require use of assets and access granted them to perform their jobs.</p> <p>The Society for Human Resource Management outlines that a policy should include specific details regarding requirements. Without specific procedures related to these tasks, supervisors' actions may be inconsistent, incomplete and not performed timely.</p> <p>Recommendation: We recommend that management update the policies and procedures to include specific procedures for the following.</p> <ul style="list-style-type: none"> • Notifying OHR and providing written documentation of employee separation; • Ensuring more timely notification to the building access administrator; • Requiring supervisors to determine and communicate the assets and access required by employees during their last days at work; and • Timeline for submission of the completed Employee Exit Checklist. 	<p>August 2020 Status Update Implemented and complete.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-017 Audit of Employee Termination and Transfer Processes Issued: September 2018	6/30/2019	Human Resources	<p>Finding No. 2 During the audit, OHR provided the following documents and forms used in the employee termination and transfer processes electronically:</p> <ul style="list-style-type: none"> • Employee Separation from Employment Policy (No. HR 08-103), • Service Request Form for a Separating Employee (HR 103-F3), and • Employee Exit Checklist (HR 103-F2). <p>Our review of the form and checklist noted that the version embedded within the policy did not agree with those provided by OHR. Our review noted the following exceptions:</p> <ul style="list-style-type: none"> • The embedded HR 103-F3 form stated the request did not facilitate removing the employee’s access to business systems such as FLAIR, MFMP, etc., and that the systems administrator should be contacted for access removal to business systems, while the form OHR provided stated that the routing does facilitate removal. • The embedded HR 103-F2 checklist listed two former employees as the administrator for wireless devices even though the checklist OHR provided noted the correct employee. • Also, we noted that the checklist referenced an assigned property repository in People First that had been disabled. • In addition, both checklists contained outdated information regarding OHR employees and department applications. <p>Ensuring that policies, procedures, and forms related to processes include accurate information helps prevent confusion for parties involved. During the audit, OHR updated the HR103-F2 checklist to include current OHR employees.</p> <p>Recommendation: We recommend that OHR management implement monitoring procedures to help ensure that policies, procedures, and forms are kept current.</p>	<p>August 2020 Status Update Implemented and complete.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-017 Audit of Employee Termination and Transfer Processes Issued: September 2018	6/30/2019	Human Resources	<p>Finding No. 3: During the audit, we compared the ENF used by the Division of Retirement in the employee termination and transfer processes with the form and checklist referenced by Policy No. HR 08-103 and noted the following exceptions with the department policy.</p> <ul style="list-style-type: none"> • The ENF did not include a task documenting the notification to the DMS.TerminatingEmployeeList@dms.myflorida.com for terminating employees. • The ENF did not document the last day an employee needs the resources and access that have been assigned to them. <p>However, we noted that the ENF records some information that the department policy does not require. Our comparison noted that the ENF documents:</p> <ul style="list-style-type: none"> • The destruction of purchasing cards and identification badges, repossession of any other department assets, and the removal of access to key applications. • The certification of the completion of the assigned tasks by the bureau chiefs, IT administrators, and the HR liaison. <p>Ensuring consistency of the information documented helps ensure compliance with department policy and that the change in assets and access, required as a result of an employee's termination or transfer, is timely and accurately completed.</p> <p>Recommendation: We recommend that management review and update the ENF to ensure consistency with the department policy. Also, we recommend that management consider adding the following requirements to the department policy:</p> <ul style="list-style-type: none"> • Supervisors and the division access administrators to document the destruction of purchasing cards and department ID badges, the return of assets and the appropriate update of access privileges; and • HR liaisons to certify the receipt and completion of the checklist. 	<p>August 2020 Status Update</p> <p>The Division of Retirement stopped using their ENF May 2020 and now utilizes the Department's ENF. Implemented and complete.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-017 Audit of Employee Termination and Transfer Processes Issued: September 2018	6/30/2019	Human Resources	<p>Finding No. 4: During the audit, we reviewed policies and procedures as well as interviewed OHR personnel and HR liaisons and noted that the department does not maintain an inventory of property, authorizations, and department resources that are assigned to employees during their employment. For example, the issuance of the office and cabinet keys, purchasing cards, laptops, and cell phones are not documented in a central place. Also, building, MFMP, FLAIR, IRIS, and FRS Online access information is maintained separately by each system administrator.</p> <p>However, we noted that the Division of Retirement uses the ENF to document the property, authorizations, and other department resources that are assigned to the employees. Without an inventory of property, authorizations, and department resources assigned to employees during their employment, the department risks the loss of these items when employees terminate or transfer. Also, the department could risk unauthorized access to data and resources as a result of changes not made when employees terminate or transfer.</p> <p>Recommendation: We recommend that management implement procedures to maintain a centralized inventory of property, authorizations, and other department resources assigned to employees. Also, procedures should be implemented to track all access granted to employees so that it can be removed or changed, as appropriate, when employees terminate or transfer.</p>	<p>August 2020 Status Update Implemented and complete.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-017 Audit of Employee Termination and Transfer Processes Issued: September 2018	6/30/2019	Human Resources	<p>Finding No. 5: As a part of the audit, we reviewed documentation for a sample of 15 terminated employees to verify that the documentation was submitted in compliance with the department's policy and procedures. Policy No. HR 08-103 states its purpose is to:</p> <ul style="list-style-type: none"> • Enable and support an effective, timely termination process; • Notify all pertinent parties of the employee's departure; and • Ensure proper close-out of access to information technology, phones, bank accounts, purchasing cards, and equipment. <p>According to the policy, the HR 103-F2 checklist helps ensure all aspects of the termination process are addressed, and it is a tracking mechanism for the activities listed in policy that must be performed. Additionally, the policy requires the supervisors to submit the HR 103-F3 form and the checklist to OHR for inclusion in the employee's personnel file. We noted the following:</p> <ul style="list-style-type: none"> • The HR 103-F3 form was not available for one (7%) employee. In addition, for the remaining 14 employees, we noted for seven (50%) employees the forms submitted to DMS.TerminatingEmployeeList@dms.myflorida.com exceeded the required timeline; and • The HR 103-F2 checklist was not available for six employees (40%). In addition, for the remaining nine employees, we noted for four (44%) employees the checklists were incomplete. Therefore, we were unable to determine if all the assets were obtained and access was canceled. <p>Discussion with the HR liaisons noted that not all of the department's supervisors and HR liaisons were clear as to when the checklist should be completed. Additionally, management has not established any monitoring procedures to ensure compliance with policies and procedures, including sufficient documentation. Noncompliance with the policy and procedures places the department at risk for the loss of property and equipment. In addition, inappropriate access could exist.</p> <p>Recommendation: We recommend that OHR develop and implement monitoring procedures to ensure timely compliance with the policies and procedures. At a minimum the monitoring procedures should include:</p> <ul style="list-style-type: none"> • Verifying completeness of the HR 103-F2 checklist, and • Notifying the directors of the divisions and offices when their units are noncompliant. <p>Also, we recommend that OHR ensure during the quarterly meetings with the HR liaisons that the HR liaisons, as well as the supervisors, understand the policies and procedures.</p>	<p>August 2020 Status Update Implemented and complete.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-017 Audit of Employee Termination and Transfer Processes Issued: September 2018	6/30/2019	Human Resources	<p>Finding No. 6: The department does not have a written policy to specifically address the processing of employees transferring from one position to another. We interviewed the Director of Human Resources, and she explained that she considers a transfer to represent an internal termination of an employee from one area and a new hire in another area.</p> <p>During the audit, we selected a sample of 14 transferred employees to assist in our evaluation of the internal termination practices. We noted that the documentation completed for these employees was not consistent. In particular, our sample of 14 transferred employees noted the following:</p> <ul style="list-style-type: none"> • The HR 103-F3 form was not provided for eight of the 14 (57%) employees, and • The HR 103-F2 checklist was not provided for 11 of the 14 (79%) employees. <p>Additionally, since the department does not have a written policy, there is no guidance regarding the necessary changes to the property, equipment, authorization, and access of a transferring employee. Therefore, the department's property, equipment, authorization, and access previously granted to the employee may be inappropriate for the employee in the new position.</p> <p>Recommendation: We recommend that management develop and implement policies and procedures for processing transferring employees which ensure that property, equipment, authorization, and access remain appropriate after an employee has transferred to a new position.</p>	<p>August 2020 Status Update Implemented and complete.</p>	

NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA Report No. A-1819-26 Audit of the Agency for State Technology Purchasing Card Program Issued: June 2019	6/30/2019	Purchasing Card Program	<p>Finding No. 1: Updates Needed to Agency Documentation The Agency's Purchasing Card (PCard) Plan, policies, procedures, and training have not been updated to reflect the Agency's change from the FLAIR PCard module to the Works system. Additionally, these documents did not always include the updated guidance issued by DFS in Agency Addressed Memorandums.</p> <p>Recommendation: We recommend that F&A update the Agency's Purchasing Card Plan, policies, procedures, and internal training to include the new DFS requirements and Agency Addressed Memorandums that are applicable to the program.</p>	<p>August 2020 Status Update New DMS P-Card Policy Departmental Purchasing-20-103 addresses all findings and is being reviewed for final implementation.</p>	
IA Report No. A-1819-26 Audit of the Agency for State Technology Purchasing Card Program Issued: June 2019	6/30/2019	Purchasing Card Program	<p>Finding No. 2: Timeliness of PCard Approvals Not all sampled transactions had the required Agency preapprovals or met the DFS recommended ten calendar days transaction approval timeframe.</p> <p>Recommendation: We recommended that Finance and Accounting determine the necessity of the Agency's preapproval with the implementation of the Works system. Additionally, based on that determination additional training may be needed to ensure all transactions receive the appropriate timely approvals.</p>	<p>August 2020 Status Update New DMS P-Card Policy Departmental Purchasing-20-103 addresses all findings and is being reviewed for final implementation.</p>	



State Employee Leasing Program

Exhibits or Schedules



State Employee Leasing Program

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72010300 State Employee Leasing
Fund: 2021

Specific Authority: s.215.32(2)(b) 1, F.S.
Purpose of Fees Collected: Non-operating transfers from assessments on operating trust funds of the department. There is also a small reimbursement from Enterprise Florida Inc. which is a part of the Department of Economic Opportunity, based on actual expenditures.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
Reimbursements for State Employees Leasing Program from Enterprise Florida	64,343	91,235	91,566

Total Fee Collection to Line (A) - Section III	64,343	91,235	91,566

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits 010000	89,484	94,360	95,712
HR Statewide Contract 107040	748	748	745
Indirect Costs Charged to Trust Fund	(2,299)	(3,870)	1,004
Total Full Costs to Line (B) - Section III	87,933	91,238	97,461

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	64,343	91,235	91,566
TOTAL SECTION II	(B)	87,933	91,238	97,461
TOTAL - Surplus/Deficit	(C)	(23,590)	(3)	(5,895)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward. (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2021 - 2022

Department Title:	Management Servi
Trust Fund Title:	State Employee Leasing-Administrative Trust
Budget Entity:	72010300
LAS/PBS Fund Number:	2021

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(2,096.82)	(A)		(2,096.82)
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Transfer In From 72010100 2021	3,302.94	(E)		3,302.94
Total Cash plus Accounts Receivable	1,206.12	(F)	-	1,206.12
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards	1,206.12	(H)		1,206.12
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/20	-	(K)	-	-

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022	
Department Title:	Management Services
Trust Fund Title:	Administrative Trust
LAS/PBS Fund Number:	2021

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds;	<input type="text" value="(3,338.35)"/>	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/>	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/>	(C)
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SWFS Adjustment # and Description	<input type="text"/>	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/>	(D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text"/>	(D)
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A/P not C/F-Operating Categories	<input type="text"/>	(D)
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Compensated Absences	<input type="text" value="35.41"/>	(D)
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Transfer in from 72010100 2021	<input type="text" value="3,302.94"/>	(D)
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<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/>	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/>	(F)
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DIFFERENCE:	<input type="text" value="0.00"/>	(G)*
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***SHOULD EQUAL ZERO.**

Schedule IX-Major Audit Findings
and Recommendations
(72010300)

Not Applicable



Facilities Management

Exhibits or Schedules



Facilities Management

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72400100 Facilities Management
Fund: 2313 Florida Facilities Pool Clearing Trust Fund

Specific Authority: Section 255.503, Florida Statutes
Purpose of Fees Collected: Used to satisfy debt service requirements, capital depreciation, and to transfer to the Div of Facilities mgmt to cover cost of operations and maintenance.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
Rent (002101)	19,514	-	-
Rent from State Agencies (002103)	100,199,582	100,037,080	100,037,459
Interest (000500)	559,609	558,701	558,704
Total Fee Collection to Line (A) - Section III	100,778,705	100,595,781	100,596,163

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Indirect Costs Charged to Trust Fund	72,984,260	80,628,548	80,555,843
Total Full Costs to Line (B) - Section III	72,984,260	80,628,548	80,555,843

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	100,778,705	100,595,781	100,596,163
TOTAL SECTION II	(B)	72,984,260	80,628,548	80,555,843
TOTAL - Surplus/Deficit	(C)	27,794,445	19,967,233	20,040,320

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
Budget Entity:	Florida Facilities Pool Clearing Trust Fund
LAS/PBS Fund Number:	Facilities Management - 72400100
	2313

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,206,265.79	(A)		2,206,265.79
ADD: Other Cash (See Instructions)	240.17	(B)		240.17
ADD: Investments	44,268,602.36	(C)		44,268,602.36
ADD: Outstanding Accounts Receivable	1,287,281.07	(D)	(55,811.04)	1,231,470.03
ADD:	-	(E)		-
Total Cash plus Accounts Receivable	47,762,389.39	(F)	(55,811.04)	47,706,578.35
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: Unearned Revenue	454,844.80	(I)		454,844.80
LESS: Interest Payable	2,409,768.30	(J)		2,409,768.30
LESS:	-	(J)		-
LESS: Bond Obligation	43,141,641.04	(J)	1,700,324.21	44,841,965.25
LESS: Deferred Inflows		(J)		-
Unreserved Fund Balance, 07/01/20	1,756,135.25	(K)	(1,756,135.25)	- **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2021 - 2022</u> <u>Management Services</u>
Trust Fund Title:	<u>Florida Facilities Pool Clearing Trust Fund</u>
LAS/PBS Fund Number:	<u>2313</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="1,756,135.25"/> (A)
GLC 539XX for proprietary and fiduciary funds	

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200012 - Restricted Equity	<input type="text" value="(1,756,135.25)"/> (C)
SWFS Adjustment # - Restricted Equity	<input type="text" value="0.06"/> (C)
SWFS Adjustment # - Receivable	<input type="text" value="(0.06)"/> (C)
SWFS Adjustment # B7200081 - Interest	<input type="text" value="(426.39)"/> (C)
SWFS Adjustment # B7200081 - Interest Expense Non-Operating	<input type="text" value="26,640.96"/> (C)
SWFS Adjustment # B7200081 - Restricted Equity	<input type="text" value="(26,214.57)"/> (C)
SWFS Adjustment # B7200063 - Restricted Equity	<input type="text" value="(10,952.26)"/> (C)
SWFS Adjustment # B7200063 - Receivable	<input type="text" value="10,952.26"/> (C)
SWFS Adjustment # B7200063 - Restricted Equity	<input type="text" value="14,264.98"/> (C)
SWFS Adjustment # B7200063 - Receivable	<input type="text" value="(14,264.98)"/> (C)
SWFS Adjustment # B7200043 - Restricted Equity	<input type="text" value="41,546.00"/> (C)
SWFS Adjustment # B7200012 - Receivable	<input type="text" value="(41,546.00)"/> (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="0.00"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="0.00"/> (F)
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DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: Facilities Management
Fund: 2495

Specific Authority: Section 255.518, Florida Statutes
Purpose of Fees Collected: Receives bond proceeds from sale of bond issues. Used for construction of DMS facilities.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22

<u>Receipts:</u>			
Investment Income	245,870		
Bond Proceeds	40,628,544		1
Total Fee Collection to Line (A) - Section III	40,874,414	-	1

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	-	-	-

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	40,874,414	-	1
TOTAL SECTION II	(B)	-	-	-
TOTAL - Surplus/Deficit	(C)	40,874,414	-	1

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
Budget Entity:	Public Facilities Financing Trust Fund
LAS/PBS Fund Number:	Facilities Management - 72400100
	2495

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	29.18	(A)		29.18
ADD: Other Cash (See Instructions)	11,774,822.26	(B)		11,774,822.26
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	11,774,851.44	(F)	-	11,774,851.44
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	3,105,458.34	(I)		3,105,458.34
LESS: Other Assets - Restricted for Bond Covenan	8,669,393.10	(J)		8,669,393.10
Unreserved Fund Balance, 07/01/20	-	(K)	-	-

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Management Services
Trust Fund Title: Public Facilities Financing Trust Fund
LAS/PBS Fund Number: 2495

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Restricted Fund 53800 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72400100 Facilities Management
Fund: 2510 Operating Trust Fund
Specific Authority: Section 215.32, Florida Statutes
Purpose of Fees Collected: Various

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22

<u>Receipts:</u>			
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (A) - Section III	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Personal Services	<input type="text"/>	<input type="text"/>	<input type="text"/>
Expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Operating Capital Outlay	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Indirect Costs Charged to Trust Fund	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Full Costs to Line (B) - Section III	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>
TOTAL SECTION II	(B)	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>
TOTAL - Surplus/Deficit	(C)	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	72 Management Servic
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	Facilities Management - 72400100
	2510

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1721	(A)		1721
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	1721	(F)	0	1721
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: _____		(J)		0
Unreserved Fund Balance, 07/01/20	1721	(K)	0	1721 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2021 - 2022</u> <u>72 Management Services</u>
Trust Fund Title:	<u>Operating Trust Fund</u>
LAS/PBS Fund Number:	<u>2510</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,720.53"/> (A)
--	---

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
---	--------------------------

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

SWFS Adjustment # and Description	<input type="text"/> (C)
-----------------------------------	--------------------------

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="1,720.53"/> (E)
--	---

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="1,720.53"/> (F)
--	---

DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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*SHOULD EQUAL ZERO.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Department of Management Svs **Budget Period: 2021 - 22**
Program: Real Estate and Development Mgt
Fund: 696001 - 72400100

Specific Authority: Section 255.503, Florida Statutes
Purpose of Fees Collected: To provide funds for the operation, maintenance, parking, security, and administration of state-owned facilities controlled by the Department of Management Services.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>Transfer from SBA - O & M</u>	57,984,261	62,746,879	71,687,591
<u>Transfer from SBA - Capital Depreciation</u>	16,660,834	17,322,968	8,309,549
<u>Rental Receipts (22nd floor of Capitol)</u>	5,080	5,080	5,080
<u>Paid Parking Fees - State Agencies</u>	241,243	241,243	241,243
<u>Paid Parking Fees - Non-State</u>	620,277	620,277	620,277
<u>Interest- Investments</u>	874,270	500,000	500,000
<u>Refunds and Reimbursements</u>	1,887		
<u>Insurance Recoveries Other</u>	54,121		
<u>Transfers from w/in the Agency -Auction Proceeds</u>	19,608		
<u>Federal Funds - Hurricane Maria Reimbursements</u>	252,004		
<u>Anticipated Receivables (Capital Depreciation Investments held at SBA)</u>	24,482,181		
<u>Anticipated Hurricane Michael Reimbursement</u>		637,338.00	
<u>Anticipated Hurricane Irma Reimbursement</u>		491,966.00	
Total Fee Collection to Line (A) - Section III	101,195,766	82,565,751	81,363,740

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	13,048,539	15,558,883	15,757,590
Other Personal Services	169,931	268,917	268,917
Expenses	5,175,719	5,526,035	5,336,035
Operating Capital Outlay	73,327	73,727	73,727
Contracted Services	10,798,235	12,117,370	12,062,970
TR/FDLE - Capitol Police	7,377,869	7,547,693	7,621,383
DMS/Facilities Security	1,123,682	1,248,387	1,248,387
Issue Interior Refurbishment	1,926,762	1,942,689	1,942,689
Acquisition of Motor Vehicles Category	147,715	150,000	150,000
Risk Mgmt Insurance	231,093	435,014	435,014
State Utility Payments	12,927,696	14,502,406	14,502,406
Deferred - Payment Commodity Contract	1,511,054	1,627,007	1,627,007
Lease or Lease Purchase of Equipment	96,903	97,570	97,570
HR Statewide Contract	77,691	77,404	77,404
Capitol Maintenance	50,000	50,000	50,000
Data Processing	252,908	258,083	258,882
COVID-19	361,485		
Indirect Costs Charged to Trust Fund	2,921,349	3,396,675	3,029,656
Total Full Costs to Line (B) - Section III	58,271,958	64,877,860	64,539,637

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	101,195,766	82,565,751	81,363,740
TOTAL SECTION II	(B)	58,271,958	64,877,860	64,539,637
TOTAL - Surplus/Deficit	(C)	42,923,809	17,687,891	16,824,103

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services-Fac
Budget Entity:	Supervision Trust Fund
LAS/PBS Fund Number:	72400100
	2696

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	10,705,740.59	(A)		10,705,740.59
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	20,981,042.47	(C)		20,981,042.47
ADD: Outstanding Accounts Receivable	66,050.41	(D)	(4,959.09)	61,091.32
ADD: FCO Anticipated Receivables	24,482,181.00	(E)		24,482,181.00
Total Cash plus Accounts Receivable	56,235,014.47	(F)	(4,959.09)	56,230,055.38
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	3,344,765.05	(H)		3,344,765.05
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	24,914,252.77	(H)		24,914,252.77
LESS: Other Accounts Payable (Nonoperating)	2,330.77	(I)	51,682.80	54,013.57
LESS: Other Accounts Payable (Nonoperating)		(J)		-
LESS: Equity - Construction Work in Progress		(J)		-
Unreserved Fund Balance, 07/01/20	27,973,665.88	(K)	(56,641.89)	27,917,023.99 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2021 - 2022
Department Title:	<u>Management Services-Facilities Management 72400100</u>
Trust Fund Title:	<u>Supervision Trust Fund</u>
LAS/PBS Fund Number:	<u>2696</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	22,413,979.33 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200016 - Equity Increase for Construction Work in Progress	(C)
SWFS Adjustment # B7200016 - Construction Work in Progress	(C)
SWFS Adjustment # B7200023 - Payable - DEO rent overpayment pending re	(27,364.87) (C)
SWFS Adjustment # B7200024 - Operating Payable	123.50 (C)
SWFS Adjustment # B7200036 - Operating Payable	14,374.25 (C)
SWFS Adjustment # B7200064 - Receivable	(72.00) (C)
SWFS Adjustment # B7200077 - Receivable	(72.00) (C)
SWFS Adjustment # B7200057 - Receivable	(1,204.00) (C)
SWFS Adjustment # B7200013 - Receivable	(3,611.09) (C)
SWFS Adjustment # B7200013 - GR Service Charge 4th quarter payable	(24,317.93) (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0.00 (D)
Approved FCO Certified Forward per LAS/PBS	(24,914,252.77) (D)
A/P not C/F-Operating Categories	314,508.48 (D)
Installment Purchase Contracts (38500, 48500)	4,245,589.60 (D)
Compensated Absences (GL 38600, 48600)	1,431,660.24 (D)
A/P not C/F-Operating Categories (SWFS Adjustment # B7200036)	(14,374.25) (D)
A/P not C/F-Operating Categories (SWFS Adjustment # B7200024)	(123.50) (D)
Anticipated Revenues (Captial Depreciation)	24,482,181.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE:	27,917,023.99 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	27,917,023.99 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

Department:	Management Services	Budget Period	2021-2022
Budget Entity:	72400100		SERIES 2017A
	(2)	(3)	(4)
(1)	ACTUAL	ESTIMATED	REQUEST
SECTION I	FY 2019-2020	FY 2020-21	FY 2021-22
Interest on Debt	(A) 7,229,269	6,443,769	5,768,269
Principal	(B) 15,710,000	13,510,000	14,260,000
Repayment of Loans	(C)		
Fiscal Agent or Other Fees	(D)		
Other Debt Service	(E)		
Total Debt Service	(F) 22,939,269	19,953,769	20,028,269

Explanation: Florida Facilities Pool Bonds were issued to provide funds for the acquisition and construction of facilities to be leased to State agencies. The bonds, serial and term, are secured by a pledge of the revenues, derived from the leasing and operations of these facilities.

SECTION II

ISSUE:

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

ISSUE:

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20__	JUNE 30, 20__
		ACTUAL	ESTIMATED	REQUEST
		FY 20__ - __	FY 20__ - __	FY 20__ - __
Interest on Debt	(G)			
Principal	(H)			
Fiscal Agent or Other Fees	(I)			
Other	(J)			
Total Debt Service	(K)			

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Facilities Management

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for Facilities Management.		

Office of Policy and Budget - June 2020



Building Construction

Exhibits or Schedules



Building Construction

Schedule I Series

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
Budget Entity:	Architects Incidental Trust Fund
LAS/PBS Fund Number:	72400200
	2033

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	37,732	(A)		37,732
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	4,755,861	(C)		4,755,861
ADD: Outstanding Accounts Receivable	75,541	(D)		75,541
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	4,869,134	(F)	-	4,869,134
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	70,176	(H)		70,176
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	476	(I)	2,628	3,104
LESS: Unearned Revenue	2,755,188	(J)		2,755,188
Unreserved Fund Balance, 07/01/20	2,043,295	(K)	(2,628)	2,040,667 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
Budget Entity:	Architects Incidental Trust Fund
LAS/PBS Fund Number:	72400200
	2033

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	37,732	(A)		37,732
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	4,755,861	(C)		4,755,861
ADD: Outstanding Accounts Receivable	75,541	(D)		75,541
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	4,869,134	(F)	-	4,869,134
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	70,176	(H)		70,176
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	476	(I)	2,628	3,104
LESS: Unearned Revenue	2,755,188	(J)		2,755,188
Unreserved Fund Balance, 07/01/20	2,043,295	(K)	(2,628)	2,040,667 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2021 - 2022</u> <u>Management Services</u>
Trust Fund Title:	<u>Architects Incidental Trust Fund</u>
LAS/PBS Fund Number:	<u>2033</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="1,973,376"/> (A)
--	--

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200009 - GR Service Charge 4th quarter paya	<input type="text" value="(2,628)"/> (C)
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SWFS Adjustment # and Description	<input type="text"/> (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
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Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
--	--------------------------

A/P not C/F-Operating Categories	<input type="text"/> (D)
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Compensated Absences	<input type="text" value="69,919"/> (D)
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<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="2,040,667"/> (E)
--	--

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="2,040,667"/> (F)
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DIFFERENCE:	<input type="text" value="0"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Building Construction

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			There are no findings to report for Building Construction.		



Federal Property Assistance

Exhibits or Schedules



Federal Property Assistance

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period:** 2021 - 22
Program: Federal Property Assistance
Fund: 2699

Specific Authority: s.217.07, F.S.
Purpose of Fees Collected: The agency administers the Federal Surplus Property Utilization Program for the State of Florida. Service charges are placed on federal property and are passed on to certified donees whereby funds are generated.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>Sales of Surplus Property</u>	219,312	115,888	115,888
<u>U.S. Public Sales Reimbursements</u>	194,919	140,393	140,393
<u>Investment Income</u>	41,510	20,979	20,294
Total Fee Collection to Line (A) - Section III	455,741	277,260	276,575

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	245,351	281,920	207,493
Expenses	72,585	89,938	17,117
Operating Capital Outlay		49,550	
Acquisition of Motor Vehicles		61,820	
Contracted Services	12,668	16,379	16,379
Risk Management Insurance	1,991	2,139	2,139
HR Statewide Contract	1,423	1,418	1,418
DP Services Assessment	1,124	1,147	1,150
Indirect Costs Charged to Trust Fund	40,113	80,544	64,294
Total Full Costs to Line (B) - Section III	375,255	584,855	309,990

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	455,741	277,260	276,575
TOTAL SECTION II	(B)	375,255	584,855	309,990
TOTAL - Surplus/Deficit	(C)	80,486	(307,595)	(33,415)

EXPLANATION of LINE C:

Negative Balances are offset by Cash Balance carried forward (see Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Management Services
Budget Entity:	Surplus Property Revolving Trust Fund
LAS/PBS Fund Number:	72600200
	2699

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	27,090.43	(A)		27,090.43
ADD: Other Cash (See Instructions)	1,034.75	(B)		1,034.75
ADD: Investments	1,229,254.08	(C)		1,229,254.08
ADD: Outstanding Accounts Receivable	192,763.19	(D)	(10,504.17)	182,259.02
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	1,450,142.45	(F)	(10,504.17)	1,439,638.28
LESS Allowances for Uncollectibles	16,407.38	(G)		16,407.38
LESS Approved "A" Certified Forwards	24,659.91	(H)		24,659.91
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	124.65	(I)		124.65
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/20	1,408,950.51	(K)	(10,504.17)	1,398,446.34 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 2022
	Management Services
Trust Fund Title:	Surplus Property Revolving Trust Fund
LAS/PBS Fund Number:	2699

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	1,393,496.45 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # B7200054 - Receivable	2,165.50 (C)
SWFS Adjustment # B7200041 - Receivable	(7,946.17) (C)
SWFS Adjustment # B7200008 - Receivable	(3,895.50) (C)
SWFS Adjustment # B7200067 - Receivable	(828.00) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	
Approved FCO Certified Forward per LAS/PBS	
A/P not C/F-Operating Categories	10.50 (D)
Compensated Abscences	7,545.11 (D)
Compensated Abscences Liability	7,898.45 (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,398,446.34 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	1,398,446.34 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Federal Property Assistance

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for Federal Property Assistance.		



Motor Vehicle and Watercraft Management

Exhibits or Schedules



Motor Vehicle and Watercraft Management

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72600300 Motor Vehicle/Watercraft Management
Fund: 2510 Operating Trust Fund

Specific Authority: Section 287.16, Florida Statutes
Purpose of Fees Collected: For maintenance of FEMIS

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
Equipment Mgmt. Report Fees	510,919	514,647	514,647
Security/Escrow Deposits (Auct Proceeds)	43,794	22,768	5,701
Interest Earnings	3,633,922	3,605,317	3,605,317
Total Fee Collection to Line (A) - Section III	4,188,635	4,142,732	4,125,665

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	422,796	538,004	543,545
Other Personal Services			
Expenses	53,668	58,708	58,708
Operating Capital Outlay			
S.C.:Pay/Exp/Sale Agency Vehicles	536,852	695,000	695,000
S.C.:Contracted Services	184,501	248,784	221,784
S.C.:Risk Management Insurance	7,650	2,470	2,470
Lease/Purchase/Equipment	571	1,247	1,247
HR Statewide Contract	2,564	2,555	2,555
Fleet Mgmt Information System	462,603	462,603	462,603
Data Processing Svcs Assess	21,869	22,317	22,386
Indirect Costs Charged to Trust Fund	2,702,327	2,679,945	2,306,161
Total Full Costs to Line (B) - Section III	4,395,401	4,711,633	4,316,459

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	4,188,635	4,142,732	4,125,665
TOTAL SECTION II	(B)	4,395,401	4,711,633	4,316,459
TOTAL - Surplus/Deficit	(C)	(206,766)	(568,901)	(190,794)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	72 Management Servi
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	Motor Vehicle/Watercraft Management 72600300
	2510

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	24,354.69	(A)		24,354.69
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	710,256.07	(C)		710,256.07
ADD: Outstanding Accounts Receivable B7200074	-	(D)	(1,433.25)	(1,433.25)
ADD: Outstanding Accounts Receivable B7200021	61,950.05	(D)	(8,764.00)	53,186.05
ADD: Outstanding Accounts Receivable B7200066		(E)	(423.50)	(423.50)
ADD: Outstanding Accounts Receivable B7200053		(E)	8,541.75	8,541.75
ADD: Outstanding Accounts Receivable B7200053		(E)	(862.75)	(862.75)
Total Cash plus Accounts Receivable	796,560.81	(F)	(2,941.75)	793,619.06
LES: Allowances for Uncollectibles		(G)		-
LES: Approved "A" Certified Forwards	33,911.42	(H)		33,911.42
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	96.62	(I)	663.59	760.21
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/20	762,552.77	(K)	(3,605.34)	758,947.43 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

	Budget Period: 2021 - 2022
Department Title:	72 Management Services
Trust Fund Title:	Operating Trust Fund
LAS/PBS Fund Number:	2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	688,866.01 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
---	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200004 - GR Service Charge 4th quarter paya	(663.59) (C)
SWFS Adjustment # B7200074 - Receivable	(1,433.25) (C)
SWFS Adjustment # B7200021 - Receivable	(8,764.00) (C)
SWFS Adjustment # B7200066 - Receivable	(423.50) (C)
SWFS Adjustment # B7200053 - Receivable	(862.75) (C)
SWFS Adjustment # B7200053 - Receivable	8,541.75 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	501.16 (D)
G/L 486XX-Long-Term Compensated Absences Liability	59,226.91 (D)
G/L 386XX-Current Compensated Absences Liability	13,958.69 (D)
	(D)

ADJUSTED BEGINNING TRIAL BALANCE:	758,947.43 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	758,947.43 (F)
--	----------------

DIFFERENCE:	0.00 (G)*
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*SHOULD EQUAL ZERO.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Motor Vehicle and Watercraft Management

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for Motor Vehicle & Watercraft Management.		



Purchasing Oversight

Exhibits or Schedules



Purchasing Oversight

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72600400 Purchasing Oversight
Fund: 2510 Operating Trust Fund

Specific Authority: Section 287.042, Florida Statutes
Purpose of Fees Collected: To cover the projected administrative and project service costs of the on-line procurement system.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and

SECTION I - FEE COLLECTION

	ACTUAL FY 2019 - 20	ESTIMATED FY 2020 - 21	REQUEST FY 2021 - 22
<u>Receipts:</u>			
State Term Contract Vendor User fees/Other fees	20,835,466	18,000,000	25,700,000
Pride	40,000	40,000	40,000
Purchasing Card Rebate	3,032,895	3,000,000	3,000,000
Investment Income	487,365	356,500	356,500
Refunds and Reimbursements	1,509		
MFMP Revert and Reappropriate		51,772	
Total Fee Collection to Line (A) - Section III	24,397,235	21,448,272	29,096,500

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	3,963,812	4,400,504	4,446,354
Other Personal Services	690	10,000	10,000
Expenses	348,346	390,418	390,418
Operating Capital Outlay	13,613	15,859	15,859
Contracted Services	261,262	1,053,568	9,948,847
MFMP Contract Payment	10,509,600	10,509,600	10,509,600
Project Mgmt Prof Training	178,550	180,000	180,000
Lease/Purchase Equipment	4,997	5,000	5,000
HR Statewide Contract	14,764	14,709	14,709
Risk Management Insurance	12,083	14,979	14,979
Contracted Legal Services	30,000	30,000	30,000
Transfer to DFS	1,500,000	1,500,000	1,500,000
DP Services	117,388	119,791	120,162
Indirect Costs Charged to Trust Fund	8,774,073	4,381,065	5,462,919
Total Full Costs to Line (B) - Section III	25,729,178	22,625,493	32,648,847

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	24,397,235	21,448,272	29,096,500
TOTAL SECTION II	(B)	25,729,178	22,625,493	32,648,847
TOTAL - Surplus/Deficit	(C)	(1,331,943)	(1,177,221)	(3,552,347)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	72 Management Services
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	Purchasing Oversight 72600400
	2510

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,065,118.52	(A)		1,065,118.52
ADD: Other Cash (See Instructions)	69,391.06	(B)		69,391.06
ADD: Investments	15,029,364.26	(C)		15,029,364.26
ADD: Outstanding Accounts Receivable	4,889,154.45	(D)		4,889,154.45
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	21,053,028.29	(F)	0	21,053,028.29
LESS: Allowances for Uncollectibles	4,274,471.94	(G)		4,274,471.94
LESS: Approved "A" Certified Forwards	1,180,807.86	(H)		1,180,807.86
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	1,563.60	(I)	520,679.86	522,243.46
LESS: Transfer out to 72010100 2510	100,000.00	(J)		100,000.00
LESS: Transfer out to 72600500	947,694.00	(J)		947,694.00
LESS:		(J)		-
Unreserved Fund Balance, 07/01/20	14,548,490.89	(K)	(520,679.86)	14,027,811.03 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022	
Department Title:	<u>72 Management Services</u>
Trust Fund Title:	<u>Operating Trust Fund</u>
LAS/PBS Fund Number:	<u>2510</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	15,587,962.60 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	0.00 (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # B7200003 - GR Service Charge 4th quarter payable	(520,679.86) (C)
SWFS Adjustment # and Description	(C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Approved FCO Certified Forward per LAS/PBS	(D)
A/P not C/F-Operating Categories	5,896.68 (D)
Compensated Absences	2,325.61 (D)
Transfer to 72010100 2510	(100,000.00) (D)
Transfer to 72600500 2510	(947,694.00) (D)
ADJUSTED BEGINNING TRIAL BALANCE:	14,027,811.03 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	14,027,811.03 (F)
DIFFERENCE:	0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Purchasing Oversight

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			There are no findings to report for Purchasing Oversight.		

Office of Policy and Budget - June 2020



Office of Supplier Diversity

Exhibits or Schedules



Office of Supplier Diversity

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72600500 Office of Supplier Diversity
Fund: 2510 Operating Trust Fund

Specific Authority: Section 287.042, Florida Statutes
Purpose of Fees Collected: To cover the projected administrative and project service costs of the
the on-line procurement systems. Provides for entering into contracts
with contractors for the designing, financing, acquiring, leasing, constructing,
and operating of private correctional facilities.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
Receipts:			
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
_____	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Fee Collection to Line (A) - Section III	-	-	-

<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
Salaries and Benefits	357,733	375,640	379,770
Expenses	51,466	55,641	55,641
Contracted Services	11,315	11,573	11,573
Risk Management	828	844	844
HR Statewide Contract	3,057	3,046	3,046
DP Services	8,565	8,740	8,767
Indirect Costs Charged to Trust Fund	(888,980)	(454,975)	(459,641)
Total Full Costs to Line (B) - Section III	(456,016)	509	-

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	-	-
TOTAL SECTION II	(B)	(456,016)	509
TOTAL - Surplus/Deficit	(C)	456,016	(509)

EXPLANATION of LINE C:
Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	OPERATING TRUST FUND
LAS/PBS Fund Number:	72600500-OFFICE OF SUPPLIER DIVERSITY
	2510

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(932,914)	(A)		(932,914)
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	-	(D)		-
ADD: Transfer from 72600400_2510	947,694	(E)		947,694
Total Cash plus Accounts Receivable	14,780	(F)	-	14,780
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	14,779	(H)		14,779
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS:	-	(J)		-
Unreserved Fund Balance, 07/01/20	0	(K)	-	0 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: MANAGEMENT SERVICES-OFFICE OF SUPPLIER DIVERSITY 72600500
Trust Fund Title: OPERATING TRUST FUND
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; [948,096] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved FCO Certified Forward per LAS/PBS [] (D)

A/P not C/F-Operating Categories [319] (D)

Compensated Absences [83] (D)

Transfer in from 72600400 2510 [947,694] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [0] (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) [0] (F)

DIFFERENCE: [(0)] (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Office of Supplier Diversity

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			There are no findings to report for the Office of Supplier Diversity.		

Office of Policy and Budget - June 2020



Private Prison Monitoring

Exhibits or Schedules



Private Prison Monitoring

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** **2021 - 22**
Program: 72600800 Private Prison Monitoring
Fund: 2510/510111 Operating Trust Fund

Specific Authority: 215.32(2)(b)1, F.S. and 957 F.S.
Purpose of Fees Collected: Transfer from the Department of Corrections for the major maintenance and repair funds for the Correctional Facilities overseen by Private Prison Monitoring.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>Interest Earnings-PPM</u>	223,230	82,321	80,556
<u>Refunds and Reimbursements-PPM</u>	1	-	-
<u>TR from DOC for Major Repairs-PPM</u>	1,817,514	1,487,936	1,487,936
Total Fee Collection to Line (A) - Section III	2,040,745	1,570,257	1,568,492

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	80,786	102,162	103,384
Other Personal Services			
Expenses	8,677	14,175	14,175
Operating Capital Outlay			
Facilities Repair & Maintenance	1,499,899	1,500,000	1,500,000
HR Statewide Contract	383	382	382
Indirect Costs Charged to Trust Fund	21,845	12,348	90,247
Total Full Costs to Line (B) - Section III	1,611,590	1,629,067	1,708,188

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	2,040,745	1,570,257	1,568,492
TOTAL SECTION II	(B)	1,611,590	1,629,067	1,708,188
TOTAL - Surplus/Deficit	(C)	429,155	(58,810)	(139,696)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	72 Management Services
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	72600800
	2510

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	115,751.55	(A)		115,751.55
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	5,179,578.53	(C)		5,179,578.53
ADD: Outstanding Accounts Receivable	360,532.88	(D)	(209,742.92)	150,789.96
ADD: FCO Certified Forward		(E)		-
Total Cash plus Accounts Receivable	5,655,862.96	(F)	(209,742.92)	5,446,120.04
LESS Allowances for Uncollectibles	-	(G)		-
LESS Approved "A" Certified Forwards	212,724.05	(H)		212,724.05
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	2,485,368.25	(H)		2,485,368.25
LESS: Other Accounts Payable (Nonoperating)	560.92	(I)	3,449.82	4,010.74
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/20	2,957,209.74	(K)	(213,192.74)	2,744,017.00 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2021 - 2022</u> <u>72 Management Services</u>
Trust Fund Title:	<u>Operating Trust Fund</u>
LAS/PBS Fund Number:	<u>2510</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	<input type="text" value="5,442,577.99"/> (A)
--	---

Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200005 - GR Service Charge 4th quarter paya	<input type="text" value="(3,449.82)"/> (C)
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SWFS Adjustment # B7200040 - Receivable	<input type="text" value="(209,742.92)"/> (C)
---	---

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
---	--------------------------

Approved FCO Certified Forward per LAS/PBS	<input type="text" value="(2,485,368.25)"/> (D)
--	---

A/P not C/F-Operating Categories	<input type="text"/> (D)
----------------------------------	--------------------------

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

<input type="text"/>	(D)
----------------------	-----

ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="2,744,017.00"/> (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="2,744,017.00"/> (F)
--	---

DIFFERENCE:	<input type="text" value="0.00"/> (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Private Prison Monitoring

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for Private Prison Monitoring.		



Insurance Benefit Administration

Exhibits or Schedules



Insurance Benefit Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021-22
Budget Entity: 72750200 Insurance Benefits Administration
Fund: 2570 Pretax Benefits Trust
Specific Authority: Section 110.161, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

(1) SECTION I - FEE COLLECTION	(2) ACTUAL FY 2019 - 20	(3) ESTIMATED FY 2020 - 21	(4) REQUEST FY 2021 - 22
Receipts:			
Employee Contributions	31,731,901	32,644,597	34,197,900
Savings (pretax benefit program)	22,763,325	21,362,579	22,388,933
Interest Earnings	694,242	560,149	393,950
Supplemental Plan Premiums	94,900,880	91,907,849	96,400,310
Refunds	-	430,925	466,323
Total Fee Collection to Line (A) - Section III	150,090,348	146,906,099	153,847,416

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	401,495	417,313	421,766
Other Personal Services	-	14,935	14,935
Expenses	12,659	47,531	47,531
Operating Capital Outlay	2,420	10,000	10,000
Sp.Cat.:Risk Management Insurance	517	1,707	1,707
HR Statewide Contract	3,694	3,680	3,680
Contracted Services	203,460	348,505	348,505
DP Services Assessment - 210004	2,170	2,214	2,221
Indirect Costs Charged to Trust Fund	2,159,793	3,042	-
Total Full Costs to Line (B) - Section III	2,786,208	848,927	850,345

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	150,090,348	146,906,099	153,847,416
TOTAL SECTION II	(B)	2,786,208	848,927	850,345
TOTAL - Surplus/Deficit	(C)	147,304,140	146,057,172	152,997,071

EXPLANATION:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Department of Management Services
Budget Entity:	PreTax Benefits Trust Fund DMS
LAS/PBS Fund Number:	72750200 - Insurance Benefits Administration
	2570

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,137,061	(A)		3,137,061
ADD: Other Cash (See Instructions)	1,255,402	(B)		1,255,402
ADD: Investments	11,795,414	(C)		11,795,414
ADD: Outstanding Accounts Receivable	40,730	(D)	2,130,806.87	2,171,537
ADD: _____		(E)		0
Total Cash plus Accounts Receivable	16,228,606	(F)	2,130,806.87	18,359,413
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	6,257	(H)		6257
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	7,501,177	(I)	(2,130,806.87)	5,370,370
LESS: Unearned Revenue	11705641.77	(J)		11705642
Unreserved Fund Balance, 07/01/20	(2,984,469)	(K)	4,261,613.74	1,277,145 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title:

Department of Management Services

Trust Fund Title:

Pretax Benefits Trust Fund

LAS/PBS Fund Number:

2570

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

(3,037,041.36) (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

4,261,613.74 (C)

SWFS Adjustment # and Description

(C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS

(D)

Approved FCO Certified Forward per LAS/PBS

(D)

A/P not C/F-Operating Categories

(D)

Compensated Absences Liability

65,078.56 (D)

Capital Assets

(12,506.42) (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

1,277,144.52 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)

1,277,144.52 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021-22
Program: 72750200 Insurance Benefits Administration
Fund: 2667 State Employees Life Insurance Trust
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2019 - 20	FY 2020 - 21	FY 2021 - 22

Receipts:

Employee and Employer Contributions (34,523,595	34,087,333	34,087,333
Investment Income (000502)		218,481	189,091	194,288
Prior Year Warrant Cancellation (003700)		568	-	-
Total Fee Collection to Line (A) - Section III		34,742,645	34,276,424	34,281,621

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits 010000		-	23,569	23,820
Expenses 040000		-	1,984	1,984
Risk Management Insurance 103241		135	447	447
		-		
		-		
Indirect Costs Charged to Trust Fund:		33,913,017	36,015,434	36,015,069
Total Full Costs to Line (B) - Section III		33,913,152	36,041,434	36,041,320

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	34,742,645	34,276,424	34,281,621
TOTAL SECTION II	(B)	33,913,152	36,041,434	36,041,320
TOTAL - Surplus/Deficit	(C)	829,493	(1,765,010)	(1,759,699)

EXPLANATION:

Negative balances offset by cash balance brought forward. (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE LIFE INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2667002

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	885,753 (A)		885,753
ADD: Other Cash (See Instructions)	264,045 (B)		264,045
ADD: Investments	6,482,340 (C)		6,482,340
ADD: Outstanding Accounts Receivable	12,687 (D)	7	12,694
ADD:			0
Total Cash plus Accounts Receivable	7,644,825 (F)	7	7,644,832
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards			0
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	660 (I)		660
LESS: <u>Unearned Revenue</u>	3,252,088 (J)	0	3,252,088
Unreserved Fund Balance, 07/01/20	4,392,077 (K)	7	4,392,084 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Life Insurance Trust Funds
LAS/PBS Fund Number: 2667002

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20
Total all GLC's 5XXXX for governmental funds; 4,379,513 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) _____ (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - Increase A/R (B7200059) 7 (C)

SWFS Adjustment # and Description _____ (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 12,564 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS _____ (D)

A/P not C/F-Operating Categories _____ (D)

_____ (D)

_____ (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 4,392,084 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 4,392,084 (E)

DIFFERENCE: 0 (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021-22**
Program: 72750200 Insurance Benefits Administration
Fund: 2668 State Employees Health Insurance Trust
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

(1) SECTION I - FEE COLLECTION	(2) ACTUAL	(3) ESTIMATED	(4) REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
Receipts:			
SEE ATTACHED LISTING			
Total Fee Collection to Line (A) - Section III	2,545,135,044	2,856,137,000	2,952,137,000
SECTION II - FULL COSTS			
Direct Costs:			
Salaries and Benefits	1,495,544	1,900,314	1,920,584
Other Personal Services	73,730	143,150	143,150
Expenses	270,152	320,996	309,311
Operating Capital Outlay	4,701	8,000	8,000
Sp.Cat.:TR to Div.of Admin.Hearings	35,721	-	-
Sp.Cat.:ASO Contract/Health Ins. 101520	43,013,432	49,400,000	49,400,000
Sp.Cat.:SSDI 101520	-	-	375,000
Sp.Cat.:Prescription Drug Claims Ad. 101530	4,150,613	4,406,020	4,406,020
Sp.Cat.: Risk Management Insurance	3,232	10,682	10,682
Sp.Cat.:Post Payment Claims/Svcs 100701	90,979	400,000	400,000
Sp.Cat.: Contracted Services	1,156,183	1,159,157	1,159,157
Contracted Legal Services	167,501	300,000	300,000
Pymt Employer/HSA Custodian 105001	2,827,535	3,008,000	3,208,000
Tran - Bundled Serv. Admin Serv. SW Contract 1015	6,301,262	6,400,000	6,400,000
Tran - Bundled serv. Employee Transfers 105870	350,075	4,500,000	4,500,000
HR Statewide Contract	11,227	12,169	12,169
Lease/Purchase/Equipment	9,110	9,235	9,235
DP Services Assessment-AST 210004	6,761	6,900	6,921
Indirect Costs Charged to Trust Fund:	2,372,188,307	2,760,634,446	2,971,664,860
Total Full Costs to Line (B) - Section II	2,432,156,065	2,832,619,069	3,044,233,089

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	2,545,135,044	2,856,137,000	2,952,137,000
TOTAL SECTION II	(B)	2,432,156,065	2,832,619,069	3,044,233,089
TOTAL - Surplus/Deficit	(C)	112,978,979	23,517,931	(92,096,089)

EXPLANATION:

Negative balances offset by cash balance brought forward (See Schedule I).

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period: 2021-22**
Program: Insurance Benefits Administration (72750200)
Fund: State Employees Health Insurance Trust (2668)
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>REQUEST</u>
	<u>FY 2019 - 20</u>	<u>FY 2020 - 21</u>	<u>FY 2021 - 22</u>
Receipts:			
<u>Employee and Employer Contributions (000600)</u>	2,474,386,165	2,379,100,000	2,442,400,000
<u>Contributions-Medicare Part D Subsidy (001202)</u>	19,423,368	16,900,000	17,000,000
<u>Non-employee Contributions (160000)</u>	-	240,500,000	246,500,000
<u>Refunds (001800)</u>	-	16,800,000	16,800,000
<u>Reimbursements (001801)</u>	35,641,720	179,000,000	205,500,000
<u>Investment Income (000502)</u>	15,664,840	20,500,000	20,600,000
<u>Prior Year Warrant Cancellations (003700)</u>	18,951	3,337,000	3,337,000
Total Fee Collection to Line (A) - Section I	2,545,135,044	2,856,137,000	2,952,137,000

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE HEALTH INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2668

	Balance as of 6/30/2020		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	107,453,642	(A)			107,453,642
ADD: Other Cash	16,702,893	(B)			16,702,893
ADD: Investments	542,590,432	(C)			542,590,432
ADD: SPIA Accounts		(D)			-
ADD: Outstanding Accounts Receivable	73,327,613	(E)	(2,125,698)		71,201,915
ADD: <i>Proposed Premium Increase</i>		(E)			-
Total Cash plus Accounts Receivable	740,074,580	(F)	-2,125,698		737,948,882
LESS Allowances for Uncollectibles	1,630,588	(G)			1,630,588
LESS Approved "A" Certified Forwards	1,753,502	(H)			1,753,502
Approved "B" Certified Forwards		(H)			-
LESS: Other Accounts Payable (Non_Operating)	179,041,697	(I)			179,041,697
LESS: Other Accounts Payable		(J)	2,130,807		2,130,807
LESS: <u>Unearned Revenue</u>	216,612,500	(J)			216,612,500
Unreserved Fund Balance, 07/01/20	341,036,294	(K)	(4,256,505)		336,779,789 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Health Insurance Trust Fund
LAS/PBS Fund Number: 2668

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	328,121,051 (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments:	
SWFS Adjustment Increase A/P (non-operating)	0 (C)
SWFS Adjustment #B7200060 - Increase Accounts Receivable	5,109 (C)
SWFS Adjustment - B72XXXX	(4,261,614) (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
Compensated Absences Liability (386/486)	141,615 (D)
A/P not C/F - Operating Categories	12,773,628 (D)
	(D)
ADJUSTED BEGINNING TRIAL BALANCE:	336,779,790 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	336,779,789 (F)*
DIFFERENCE:	0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021-22
Program: 72750200 Insurance Benefits Administration
Fund: 2671 State Employees Disability Insurance Trust
Specific Authority: Section 110.123, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2019- 20	FY 2020- 21	FY 2021- 22
Receipts:				
Employee and Employer Contributions (00060)		549,891	526,298	537,414
Investment Income (000502)		136,564	130,001	134,034
Total Fee Collection to Line (A) - Section III		686,455	656,299	671,448

<u>SECTION II - FULL COSTS</u>				
Direct Costs:				
Salaries and Benefits		-	30,857	31,186
Expenses		-	2,875	2,875
HR Statewide Contract				
Sp.Cat.:Risk Management Insurance				
Data Processing Services-SSRC				
Indirect Costs Charged to Trust Fund:		420,275	872,595	871,898
Total Full Costs to Line (B) - Section III		420,275	906,327	905,959

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	686,455	656,299	671,448
TOTAL SECTION II	(B)	420,275	906,327	905,959
TOTAL - Surplus/Deficit	(C)	266,181	(250,028)	(234,511)

EXPLANATION:

Negative balances offset by cash balance brought forward. (See Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE EMPLOYEE DISABILITY INSURANCE TRUST
LAS/PBS Fund Number:	INSURANCE BENEFITS ADMINISTRATION (72750200)
	2671

	Balance as of 6/30/2020		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	61,664	(A)			61,664
ADD: Other Cash (See Instructions)	459	(B)			459
ADD: Investments	4,293,339	(C)			4,293,339
ADD: Outstanding Accounts Receivable	8,247	(D)			8,247
Total Cash plus Accounts Receivable	4,363,708	(F)			4,363,708
LESS Allowances for Uncollectibles		(G)			0
LESS Approved "A" Certified Forwards		(H)			0
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Non-Operating)	429	(I)			429
LESS: <u>Unearned Revenue</u>	58,157	(J)			58,157
Unreserved Fund Balance, 07/01/20	4,305,122	(K)			4,305,122 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: State Employees Disability Insurance Trust Fund
LAS/PBS Fund Number: 2671

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20
Total all GLC's 5XXXX for governmental funds; 4,304,993 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 128.40 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 4,305,122 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 4,305,122 (F)*

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Insurance Benefits Administration

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			There are no findings to report for Insurance Benefits Administration.		

Office of Policy and Budget - June 2020



Retirement Benefits Administration

Exhibits or Schedules



Retirement Benefits Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021-22
Program: 72750300 Retirement Benefits Administration
Fund: 2510 Operating Trust
Specific Authority: Section 121.031, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

	(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>		ACTUAL	ESTIMATED	REQUEST
		FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
Receipts:				
TR in from FRS TF 72750300-2309		19,000,000	22,000,000	22,000,000
Interest Earnings		38,029	38,000	38,000
Other Income		157,071	315,000	315,000
Revert and Reapprop BOB Section 79			1,300,000	
Refunds & Reimbursements				
Total Fee Collection to Line (1) - Section III		19,195,100	23,653,000	22,353,000

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits		9,762,988	11,819,426	11,911,780
Other Personal Services		244,818	232,733	232,733
Expenses		2,543,201	2,738,041	2,684,403
Operating Capital Outlay		99,920	100,000	100,000
Sp.Cat.:TR to DOAH		30,226	24,415	24,415
Sp.Cat.:Contracted Services		6,107,796	6,544,769	5,847,898
Sp.Cat.:Overtime		115,095	122,571	122,571
Sp.Cat.:Risk Management Insurance		50,225	46,551	46,551
Contracted Legal Services		146,384	148,891	148,891
Lease/Purchase/Equipment		31,827	33,571	33,571
HR Statewide Contract		51,112	55,184	55,184
DP Services Assessment - DMS 210004		266,846	272,305	273,148
Indirect Costs Charged to Trust Fund:		973	1,331,000	1,000
Total Full Costs to Line (B) - Section III		19,451,411	23,469,457	21,482,145

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	19,195,100	23,653,000	22,353,000
TOTAL SECTION II	(B)	19,451,411	23,469,457	21,482,145
TOTAL - Surplus/Deficit	(C)	(256,311)	183,543	870,855

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (see Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021-22
Trust Fund Title:	72 MANAGEMENT SERVICES
Budget Entity:	Operating Trust Fund
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2510

	Balance as of 6/30/2020		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	16,379	(A)			16,379
ADD: Other Cash	2,000	(B)			2,000
ADD: Investments	2,281,253	(C)			2,281,253
ADD: Outstanding Accounts Receivable	35,122	(D)			35,122
ADD: Other Current Assets		(E)			-
ADD:		(E)			-
Total Cash plus Accounts Receivable	2,334,754	(F)	0		2,334,754
LESS Allowances for Uncollectibles		(G)			-
LESS Approved "A" Certified Forwards	1,035,996	(H)			1,035,996
Approved "B" Certified Forwards		(H)			-
LESS: Approved "FCO" Certified Forwards		(I)			-
LESS: Other Accounts Payable (Non-Operating)	169	(J)			169
LESS: <u>Other Accounts Payable</u>		(J)			-
Unreserved Fund Balance, 07/01/20	1,298,590	(K)	0		1,298,590 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021-22

Department Title: 72000 MANAGEMENT SERVICES
Trust Fund Title: Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - B7200027, increase non-CF payable (C)

SWFS Adjustment - Increase Non-operating A/P (B72000xx) (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Compensated Absences Liability (D)

A/P not C/F-Operating Categories (D)

Property Value in Net Assets Unrestricted-Fiduciary Fund (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) (F)*

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021-22
Program: 72750300 Retirement Benefits Administration
Fund: 2517 Optional Retirement Program Trust
Specific Authority: Section 121.35, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 -20	FY 2020 -2021	FY 2021 -22
<u>Receipts:</u>			
Contributions (Includes UAL portion for Sch I	295,227,026	309,988,377	325,487,797
Admin Fee	207,545	217,922	228,818
Investment Income	309,960	310,000	310,000
<u>Unearned Revenue Recognized</u>		4,464,903	0
Total Fee Collection to Line (A) - Section III	295,744,531	314,981,202	326,026,615

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits (010000)	170,053	209,862	247,123
Other Personal Services	10,679	15,000	15,000
Expenses	25,298	28,011	28,011
Operating Capital Outlay			
Contracted Services	60,500	26,000	26,000
HR Statewide Contract	1,208	1,204	1,204
Indirect Costs Charged to Trust Fund	15,658	5,293	-
Total Full Costs to Line (B) - Section III	283,396	285,370	317,338

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	295,744,531	314,981,202	326,026,615
TOTAL SECTION II	(B)	283,396	285,370	317,338
TOTAL - Surplus/Deficit	(C)	295,461,135	314,695,832	325,709,277

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2021 - 2022

Department Title:	MANAGEMENT SERVICES
Trust Fund Title:	OPTIONAL RETIREMENT PROG TF
Budget Entity:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
LAS/PBS Fund Number:	2517

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	16,732 (A)		16,732
ADD: Other Cash on Hand	8,081,414 (B)		8,081,414
ADD: Investments	7,983,642 (C)		7,983,642
ADD: Outstanding Accounts Receivables	28,800 (D)	3,998	32,798
ADD:			0
Total Cash plus Accounts Receivable	16,110,588 (F)	3,998	16,114,586
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	12,433 (H)		12,433
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Non-Operating)	9,245,888 (I)	(7,742,042)	1,503,846
LESS: Other Accounts Payable - Unearned Rev		7,742,043	7,742,043
Unreserved Fund Balance, 07/01/20	6,852,266 (K)	3,998	6,856,264 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title:	720000 MANAGEMENT SERVICES
Trust Fund Title:	Optional Retirement Program Trust Fund
LAS/PBS Fund Number:	2517

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19 Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	6,849,124	(A)
---	------------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
---	--	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments;

SWFS Adjustment, B7200029, Accts Rec	3,998	(C)
--------------------------------------	-------	-----

SWFS Adjustment, B7200029, reclassify unearned revenue	(4,464,903)	(C)
--	-------------	-----

SWFS Adjustment, B7200071, adjust Non-Op payable	5,806,596	(C)
--	-----------	-----

SWFS Adjustment, B7200080, reclassify unearned revenue	(1,341,693)	(C)
--	-------------	-----

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	0	(D)
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Compensated Absences Liability	3,142	(D)
--------------------------------	-------	-----

A/P not C/F-Operating Categories		(D)
----------------------------------	--	-----

		(D)
--	--	-----

		(D)
--	--	-----

		(D)
--	--	-----

ADJUSTED BEGINNING TRIAL BALANCE:	6,856,264	(E)
--	------------------	-----

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	6,856,264	(F)*
--	------------------	------

DIFFERENCE:	0	(G)*
--------------------	----------	------

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021-22
Program: 72750300 Retirement Benefits Administration
Fund: 2532 Municipal Police/Firemen Premium Tax Trust
Specific Authority: Sections 175.1215 and 185.105, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019-20	FY 2020-21	FY 2021-22
<u>Receipts:</u>			
Insurance Premium Tax	202,532,814	195,600,000	200,500,000
Interest Earnings	2,752,111	2,750,000	2,750,000

Total Fee Collection to Line (A) - Section III	205,284,925	198,350,000	203,250,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	655,367	884,009	893,534
Other Personal Services	-		
Expenses	49,827	57,139	57,139
Operating Capital Outlay	-		
Contracted Services	139,355	238,305	238,305
Lease/Purchase/Equipment	695	2,000	2,000
HR Statewide Contract	3,795	3,781	3,781
Indirect Costs Charged to Trust Fund	178,954,396	197,503,072	202,064,766
Total Full Costs to Line (B) - Section III	179,803,435	198,688,306	203,259,525

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	205,284,925	198,350,000	203,250,000
TOTAL SECTION II	(B)	179,803,435	198,688,306	203,259,525
TOTAL - Surplus/Deficit	(C)	25,481,490	(338,306)	(9,525)

EXPLANATION of LINE C:
Negative balances offset by cash balance brought forward (See Schedule I).

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021-22 MANAGEMENT SERVICES
Trust Fund Title:	MUNICIPAL POLICE/FIREMENT PREMIUM TAX TRUST
Budget Entity:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
LAS/PBS Fund Number:	2532

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,244	(A)		\$ 12,244
ADD: Other Cash (See Instructions)		(B)		\$ -
ADD: Investments	277,176,549	(C)		\$ 277,176,549
ADD: Outstanding Accounts Receivable	9,532,814	(D)		\$ 9,532,814
ADD: _____		(E)		\$ -
Total Cash plus Accounts Receivable	\$ 286,721,608	(F)	\$ -	\$ 286,721,608
LESS Allowances for Uncollectibles		(G)		\$ -
LESS Approved "A" Certified Forwards	32,950	(H)		\$ 32,950
Approved "B" Certified Forwards		(H)		\$ -
Approved "FCO" Certified Forwards		(H)		\$ -
LESS: Other Accounts Payable (Nonoperating)	55,187,478	(I)		\$ 55,187,478
LESS: _____		(J)		\$ -
Unreserved Fund Balance, 07/01/20	\$ 231,501,179	(K)	\$ -	\$ 231,501,179 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title: Budget Period: 2021-22
72000 MANAGEMENT SERVICES
Trust Fund Title: Police & Firefighters Premium Tax TF
LAS/PBS Fund Number: 2532

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/2020
Total all GLC's 5XXXX for governmental funds; 231,501,179 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment #B72000xx Reduce payable to municipalities (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories 0 (D)

Due from State Funds w/i Division (D)

Compensated Absences Liability (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 231,501,179 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 231,501,179 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** **2021-2022**
Program: 72750300 Retirement Benefits Administration
Fund: 2583 Retirees Health Insurance Subsidy Trust

Specific Authority: Section 112.363, Florida Statutes
Purpose of Fees Collected: Employee Benefits Plan

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019-2020	FY 2020-21	FY 2021-22
Receipts:			
Contributions from Employers	575,516,546	589,904,460	604,652,071
Interest Earnings	5,140,437	5,100,000	5,100,000

Total Fee Collection to Line (A) - Section III	580,656,983	595,004,460	609,752,071

<u>SECTION II - FULL COSTS</u>			
Direct Costs:			
Salaries and Benefits	137,937	143,240	144,782
Other Personal Services	-		
Expenses	17,817	17,817	17,817
Operating Capital Outlay			
Contracted Services	15,600	40,000	40,000
HR Statewide Contract	1,007	1,003	1,003
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	172,361	202,060	203,602

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	580,656,983	609,752,071
TOTAL SECTION II	(B)	172,361	203,602
TOTAL - Surplus/Deficit	(C)	580,484,622	609,548,469

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021-2022
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	RETIREE HIS TRUST
LAS/PBS Fund Number:	RETIREMENT BENEFITS ADMINISTRATION (72750300)
	2583

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	53,116	(A)		53,116
ADD: Cash on Hand and with SBA	1,698	(B)		
ADD: Investments	324,936,400	(C)		324,936,400
ADD: Outstanding Accounts Receivable	53,274,914	(D)		53,274,914
ADD:	0	(E)		0
Total Cash, Investments and Accounts Receivable	378,266,129	(F)	0	378,266,129
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	0	(H)		0
Approved "B" Certified Forwards	0	(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)	4,927	(I)		4,927
Unreserved Fund Balance, 07/01/20	378,261,201	(K)	0	378,261,201 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021-2022

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: Retiree Health Insurance Subsidy TF
LAS/PBS Fund Number: 2583

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments;

SWFS Adjustment B7200054 - to adjust A/R (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) (F)*

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IV-B FOR INTEGRATED RETIREMENT INFORMATION SYSTEM (IRIS) INFORMATION TECHNOLOGY (IT) ROADMAP

For Fiscal Year 2021-22



October 15, 2020

DEPARTMENT OF MANAGEMENT SERVICES


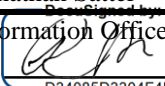
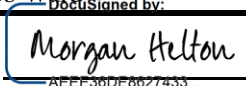
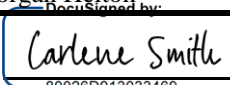
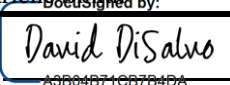
Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

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Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

Schedule IV-B Cover Sheet

Schedule IV-B Cover Sheet and Agency Project Approval	
Agency: Department of Management Services	Schedule IV-B Submission Date: October 15, 2020
Project Name: Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap	Is this project included in the Agency's LRPP? _____ Yes <u> X </u> No
FY 2021-22 LBR Issue Code: 36332C0	FY 2021-22 LBR Issue Title: Division of Retirement Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap
Agency Contact for Schedule IV-B (Name, Phone #, and E-mail address): Andrea B. Simpson, 850-778-4401, andrea.simpson@dms.fl.gov	
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:  <small>DocuSigned by: 2EEF8C7BA0D34CA...</small>	Date: 10/14/2020 5:27 PM EDT
Printed Name: Jonathan Satter	
Agency Chief Information Officer (or equivalent):  <small>DocuSigned by: D34085D3304F4E4...</small>	Date: 10/14/2020 4:40 PM EDT
Printed Name: Bob Ward	
Budget Officer:  <small>DocuSigned by: AEEE30DE8627433...</small>	Date: 10/14/2020 3:37 PM EDT
Printed Name: Morgan Helton	
Planning Officer:  <small>DocuSigned by: 80026D913033469...</small>	Date: 10/14/2020 4:41 PM EDT
Printed Name: Carlene Smith	
Project Sponsor:  <small>DocuSigned by: A3B64B71CB7B4DA...</small>	Date: 10/14/2020 8:45 PM EDT
Printed Name: David DiSalvo	
Schedule IV-B Preparers (Name, Phone #, and E-mail address):	
Business Need:	Andrea B. Simpson
Cost Benefit Analysis:	John Dickson
Risk Analysis:	Andrea B. Simpson
Technology Planning:	Andrea B. Simpson
Project Planning:	Andrea B. Simpson

Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

General Guidelines

The Schedule IV-B contains more detailed information on information technology (IT) projects than is included in the D-3A issue narrative submitted with an agency's Legislative Budget Request (LBR). The Schedule IV-B compiles the analyses and data developed by the agency during the initiation and planning phases of the proposed IT project. A Schedule IV-B must be completed for all IT projects when the total cost (all years) of the project is \$1 million or more.

Schedule IV-B is not required for requests to:

- Continue existing hardware and software maintenance agreements,
- Renew existing software licensing agreements that are similar to the service level agreements currently in use, or
- Replace desktop units ("refresh") with new technology that is similar to the technology currently in use.
- Contract only for the completion of a business case or feasibility study for the replacement or remediation of an existing IT system or the development of a new IT system.

Documentation Requirements

The type and complexity of an IT project determines the level of detail an agency should submit for the following documentation requirements:

- Background and Strategic Needs Assessment
- Baseline Analysis
- Proposed Business Process Requirements
- Functional and Technical Requirements
- Success Criteria
- Benefits Realization
- Cost Benefit Analysis
- Major Project Risk Assessment
- Risk Assessment Summary
- Current Information Technology Environment
- Current Hardware/Software Inventory
- Proposed Technical Solution
- Proposed Solution Description
- Project Management Planning

Compliance with s. 216.023(4)(a)10, F.S. is also required if the total cost for all years of the project is \$10 million or more.

A description of each IV-B component is provided within this general template for the benefit of the Schedule IV-B authors. These descriptions and this guidelines section should be removed prior to the submission of the document.

Sections of the Schedule IV-B may be authored in software applications other than MS Word, such as MS Project and Visio. Submission of these documents in their native file formats is encouraged for proper analysis.

The Schedule IV-B includes two required templates, the Cost Benefit Analysis and Major Project Risk Assessment workbooks. For all other components of the Schedule IV-B, agencies should submit their own planning documents and tools to demonstrate their level of readiness to implement the proposed IT project. It is also necessary to assemble all Schedule IV-B components into one PDF file for submission to the Florida Fiscal Portal and to ensure that all personnel can open component files and that no component of the Schedule has been omitted.

Submit all component files of the agency's Schedule IV-B in their native file formats to the Office of Policy and Budget and the Legislature at IT@LASPBS.STATE.FL.US. Reference the D-3A issue code and title in the subject line.

Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

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

A. Background and Strategic Needs Assessment

Purpose: To clearly articulate the business-related need(s) for the proposed project.

1. Business Need

The Florida Retirement System (FRS) was created in December 1970 to consolidate existing state-administered retirement systems. The Division of Retirement (division) was established to manage the FRS which today is the fourth-largest public state retirement system in the nation. The division works with more than 1,000 employers (representing state, county, district school board, university, community college, city, metropolitan planning organization, charter school, and special district agency employees), nearly 2.9 million plan members, and pays \$10 billion a year in retirement benefits to approximately 455,000 retiree members or their beneficiaries. Since its creation, the division's major responsibilities have expanded to include:

Administering:

1. The defined benefit programs of the consolidated Florida Retirement System (chapter 121, F.S.).
2. The State University System Optional Retirement Program (section 121.35, F.S.) and the Senior Management Service Optional Annuity Program (section 121.055, F.S.).
3. The Health Insurance Subsidy (HIS) Program for retirees of the FRS (section 112.363, F.S.).
4. The Social Security Coverage Program for Florida public employees under chapter 650, F.S. (the division is not responsible for social security benefits).

Monitoring Florida's 489 local government public retirement systems (covering 191,007 active employees, retirees, beneficiaries and vested terminated members) for compliance with Part VII of chapter 112, F.S.

Overseeing the municipal and special district firefighters' and municipal police officers' pension plans (chapters 175 and 185, F.S.).

Ensuring compliance with Article X, Section 14, of the Florida Constitution, which requires concurrent funding of benefit increases on a sound actuarial basis, and with section 112.61, F.S., the Florida Protection of Public Employee Retirement Benefits Act.

Retirement's Information Technology System:

The division depends heavily on the Integrated Retirement Information System (IRIS) to serve the FRS members. IRIS consists of five, fully integrated systems (IRIS 1.0, IRIS 2.0, FRS Online, Process 360 document management system ("Workflow") and Customer Relationship Management (CRM by Microsoft)). The IRIS is built upon aging technology and application architecture. Originally implemented in 2000 when client-server architecture was a leading technology, the IRIS was viewed by other states as a model for a modern retirement information technology system. In the ensuing 20 years, changes occurred in program services, program complexity, technology, membership size, and increased needs of members and partners. While the current system still supports the majority of the division's business needs and allows members to be served efficiently and accurately, its underlying application architecture is no longer supported in the industry and prevents the division from implementing modernizations and innovating to the next level in customer service, efficiency and administrative cost control.

In the 2010 Legislative session, the division received an appropriation to hire a consultant to perform an "IRIS

Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

Modernization Study.” The purpose of the study was to assess the risks of the current IRIS architecture, perform an analysis of how modernized architecture might address the risks, and provide an analysis of alternatives to address the future of the IRIS. The IRIS Modernization Study was released in June 2011 and recommended the division pursue a project to replace the IRIS. At that time, the cost and time projections were estimated at \$34 million and 4 years, respectively, and did not include cost and time projections for hardware, software, planning services, procurement support, Independent Verification and Validation, or Project Management Office services nor did the projections provide contingency for any scope or direction change. In the three subsequent legislative sessions, the division requested, but did not receive funding for the IRIS replacement.

In late 2015, the division began an IRIS modernization effort (paid for by the State Board of Administration) beginning with the enrollment and contributions functions within the IRIS. This effort was named IRIS 2.0, whereby the existing underlying application architecture (PowerBuilder - a technology no longer supported in the industry and no longer a viable development platform) was migrated to Microsoft .NET. To date, the migration from IRIS 1.0 to IRIS 2.0 is only approximately 30% complete due to availability of resources. With the majority of the IRIS remaining on the outdated PowerBuilder platform, there is concern about risks related to the longevity, agility, and security of the system.

During the division’s annual technical planning session on April 1 - 2, 2020, an IRIS IT Roadmap (Attachment A) was developed to determine the projects and enhancements that are critical to developing the IRIS, FRS Online and its supporting technology into world class, highly secure, and user-friendly self-service systems. The goals and objectives of developing the IRIS IT Roadmap were:

Goals

1. Member and Payee Self-Service
2. Satisfied Customers
3. Strong System & Data Security
4. State of the Art System Code & Infrastructure Technologies
5. Scalability and Agility.

Objectives

1. Increased Self-Service and Automation – This objective will be accomplished by enhancing the FRS Online portal to make the user experience more intuitive, pleasing, and to provide the most requested information easily within reach - all while ensuring comprehensive security.
2. Maintain a High Level of Customer Satisfaction – This objective will be accomplished by focusing improvement efforts on public-facing systems and services (FRS Online, document uploads, contactcenter interactive voice response and chat) to provide user-friendly and customer centric technologies to ensure customers quickly and easily obtain the information they seek.
3. Ensure Proper Level of System & Data Security Protections – This objective will be accomplished by implementing enhanced user authentication protocols and building in yearly security enhancements to ensure our systems are assessed and improved to guard against the latest and ever-changing security vulnerabilities.
4. Use of the Latest System Code & Infrastructure Technologies – This objective will be accomplished by migrating systems to current platforms (IRIS Modernization) and ensuring the systems infrastructure continues to agilely adjust to necessary upgrades based on the latest technology and security solutions.
5. Ensure Systems are Capable to Withstand Spikes in Volume and are Properly Scalable – This objective will be accomplished through the IRIS Modernization and Infrastructure and Architecture workstreams. Many system and architecture assessments are planned for in the IRIS IT Roadmap to ensure our systems maintain viability into the future.

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The projects and enhancements identified in the IRIS IT Roadmap span over the next three years and are essential to the effective continuation of mission critical support to the Department's customers. Three critical areas addressed by the IRIS IT Roadmap include:

1. **IRIS Modernization** – The IRIS 1.0 application uses an outdated PowerBuilder application development framework. Only 30% of the IRIS 1.0 application has been upgraded. PowerBuilder is based on client/server development technology that “went out of style” with the advent of the Internet and web-based programming platforms (e.g., Java and .NET). The PowerBuilder version used to develop IRIS 1.0 is no longer supported and is not capable of building web-based software applications. The entire system may be at significant risk of failure over the next few years unless it is effectively upgraded to the latest system code and application infrastructure technologies. In addition, other components of the system may not be able to function adequately when connecting to the unsupported software.
2. **FRS Online Self-Service Enhancements** – FRS Online is a self-service portal that over 2.9 million members and retirees rely on to house their personal, work, and retirement information. It is significantly lacking in ease of use, self-service tools, and automation. A major user interface upgrade is needed to provide members and retirees with a modernized tool that meets their needs. Customer satisfaction surveys show regularly that members and retirees are extremely frustrated with the website.
3. **System and Data Security Protections** – the IRIS is a very large and complex system that houses more than 25 million documents containing confidential and Personally Identifiable Information. It is critical that the system maintain and continue to enhance its data and fraud protection tools. In 2020, the division's Security Vulnerability Assessment vendor presented their findings that showed the Department in a favorable light; however, the vendor also provided 54 recommendations for remediation in IRIS and FRS Online. The Security workstream involves the security assessments and enhancements planned to ensure the data within IRIS and FRS Online continue to be protected against the ever-changing attempts of cybersecurity attacks and fraud.

The risks associated with the division not pursuing the projects and enhancements associated with the IRIS IT Roadmap include continuing to house critical retirement data within a non-supported development platform. This could eventually disrupt the benefit payments for more than 455,000 retiree members or their beneficiaries, receipt of more than \$360 million in contributions (monthly), the ability of the Department to accurately complete the annual Comprehensive Annual Financial Report (CAFR), effectively interface with the investment plan and make timely and accurate Deferred Retirement Option Program (DROP) pay-outs to nearly 9,000 DROP participants, annually. The risk of not upgrading the FRS Online portal includes the continuation and increased customer dissatisfaction due to the inability to access basic information and answer routine questions through self-service features not currently available. Finally, the inability to further enhance the security around IRIS and FRS Online would put the state's retirement data at risk of cyber-attacks and fraudsters.

The division's core mission is to deliver a high-quality, secure, innovative, and cost-effective retirement system. Our vision is to exceed our customers' expectations by providing accurate and timely information to assist customers in making informed retirement decisions. The Retirement IRIS IT Roadmap Project is aligned with the division's key priority to meet its statutory obligations in the most efficient and effective manner possible while continuing its commitment to delivering quality customer service. The project also aligns with the DMS Long Range Program Plan (LRPP) Goal (#4) to administer efficient state retirement programs.

2. Business Objectives

The objectives of this project are to enhance the fully integrated systems of the IRIS into world class, highly secure, and user-friendly self-service systems through implementation of the IRIS IT Roadmap. The division relies on the

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IRIS to handle all essential business functions for the division, including enrollment, contributions, retirement calculation and benefit payment services, and the facilitation of communication with more than 1,000 employing agencies, more than 2.9 million plan members, and business partners. The application's functionality allows FRS members to go seamlessly from the preliminary stages of employment to the end of employment, including through retirement. The system must respond quickly and efficiently to Legislative changes and a growing population – conditions that currently put stress on the system. The workstreams within the IRIS IT Roadmap Project will ensure the integrated systems of the IRIS are enhanced to provide:

- Increased self-service and automation,
- A high level of customer satisfaction through user friendly and intuitive online interactions,
- Proper levels of system and data security protections, and,
- Agility to adjust to necessary code and infrastructure upgrades based on the latest technology and security solutions to allow for quality, innovation and efficiencies.

These objectives will lend toward fulfilling the division's mission of exceeding customer expectations and the key priority of meeting statutory obligations in the most efficient and effective manner possible while continuing its commitment to delivering quality customer service.

B. Baseline Analysis

Purpose: To establish a basis for understanding the business processes, stakeholder groups, and current technologies that will be affected by the project and the level of business transformation that will be required for the project to be successful.

1. Current Business Process(es)

The current business processes for the Florida Retirement System run efficiently and effectively, however, the division faces challenges in maintaining its high standard of performance because of the age and abilities of the current IRIS system. Many of the original business processes put in place when the IRIS was first implemented in 2000 are still effective today and the division reports one of the most cost-efficient operations in the country.

According to the 2019 CEM Pension Administration Benchmarking Report, the state of Florida Pension Plan spends approximately \$5 per member for IT and major projects where its peer group spends approximately \$37 per member in 2019 – 7 ½ times more. In 2011, the Legislature funded an IRIS Modernization Study Report that estimated a cost of \$34 million over a four-year period to replace the IRIS. However, implementing the IRIS IT Roadmap Project will require significantly less funding, minimal impact to business operations and gain necessary system upgrades and efficiencies.

The Business Process Spreadsheet (Attachment B) displays the projects of the IRIS IT Roadmap and the associated business processes that will be enhanced through implementation of the IRIS IT Roadmap Project. Each project will have a detailed Functional Requirements Document, a Detail Design Specification, a Technical Peer Review, a Test Script (user acceptance test), a Build/Deployment Document, and level of effort that will be managed and tracked through the division's System Investigation Requests (SIR) change management system used to authorize, prioritize, and track system changes from inception to completion.

Current business processes are no longer meeting the needs of the users of the IRIS and the customers of the Division of Retirement. This is evidenced through the significant volume of in-progress system change requests (SIRs) for the IRIS system enhancements addressing negative customer satisfaction survey results.

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2. Assumptions and Constraints

The division operates in a regulated environment and is subject to numerous State statutes, rules and annual legislation, as well as Department and State standards relating to data protections and integrity. These requirements will need to be carefully considered and cared for during implementation of the IRIS IT Roadmap Project. Project implementation will be overseen by the division's Contract Management Oversight office. This is a team of three professionals proficient in IT project management (two of which are Project Management Professionals), and Florida Certified Contract Management principles. This project is also reliant on the expertise of Retirement's IT Vendor (22nd Century Technologies, Inc.) staff, many of whom have been dedicated to the operations and maintenance of the IRIS since its inception. This support will be cared for contractually via the IT Operations & Maintenance (O&M) Contract (DMS 17/18-039) change order process.

C. Proposed Business Process Requirements

Purpose: To establish a basis for understanding what business process requirements the proposed solution must meet in order to select an appropriate solution for the project.

1. Proposed Business Process Requirements

The proposed business process requirements of the projects of the IRIS IT Roadmap are included in the Business Process Spreadsheet (Attachment B). Implementation of the collective projects in the IRIS IT Roadmap will satisfy the objectives of this overall IRIS IT Roadmap Project, identified in Section II-B. No changes are anticipated to the division's performance measures for the Department's LRPP; however, the IRIS IT Roadmap Project would positively support the Department's Goal #4: To administer efficient state retirement programs.

2. Business Solution Alternatives

The following solution alternatives were evaluated:

- i. **Maintain Status Quo:** The alternative to continue using the current IRIS system without any modifications was evaluated. Business needs identified by the division will remain unfulfilled with this option. Application architecture is old and no longer supported in the industry and will eventually pose performance and security risks. Customer satisfaction will also continue to be negatively impacted without proposed enhancements and additions of self-service functionality through the FRS Online portal.
- ii. **Replacing the IRIS System:** The alternative to replace the current IRIS system was explored in the 2011 IRIS Modernization Study. It was anticipated in that study that the procurement and full system replacement would take 3-4 years, and the replacement cost was estimated at \$34 million. If replacement of the IRIS was pursued today, it is anticipated that the time and cost estimates would be much higher given the complexity of the IRIS systems.
- iii. **Enhance the Current IRIS System:** This alternative is to modify the current IRIS system to fulfill the business needs (gaps in current application architecture and outdated website) identified for the division in the Business Process Spreadsheet (Attachment B).

3. Rationale for Selection

The cost to implement the IRIS IT Roadmap Project is estimated at no more than \$1,206,192 per year, for the next three years (FY 2021-22 – FY 2023-24). This was the most cost effective and comprehensive solution to meet the objectives of enhancing the systems of the IRIS to provide:

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- Increased self-service and automation,
- A high level of customer satisfaction through user friendly and intuitive online interactions,
- Proper levels of system and data security protections, and,
- Agility to adjust to necessary code and infrastructure upgrades based on the latest technology and security solutions to allow for quality, innovation and efficiencies.

Implementation of this project will lend toward fulfilling the division's mission of exceeding customer expectations and the key priority of meeting statutory obligations in the most efficient and effective manner possible while continuing its commitment to delivering quality customer service. This project will also allow the division to manage the budget and expenditures for the FRS more efficiently and ultimately save the State of Florida and its taxpayers money.

4. Recommended Business Solution

Enhance the current IRIS System by implementing the projects outlined in the IRIS IT Roadmap (Attachment A).

D. Functional and Technical Requirements

Purpose: To identify the functional and technical system requirements that must be met by the project.

Detailed functional and technical requirements of each of the projects on the IRIS IT Roadmap will be completed through the division's SIR change management process. The division will articulate specific and detailed project requirements through Functional Requirement Documents for each of the projects on the IRIS IT Roadmap. From these, the contractor will develop corresponding Detail Design Specifications including the description of the requirement, impacts to the IRIS modules, database(s), objects (code, web and reports), and an overview of changes to:

- Design
- Workflow processes
- All related business rules
- Pertinent screenshots
- Business users and their processes
- Security

A summary of each IRIS IT Roadmap Project's functional and technical system requirements can be found in the Business Process Spreadsheet (Attachment B).

III. Success Criteria

Purpose: To identify the critical results, both outputs and outcomes, that must be realized for the project to be considered a success.

Based on the business objectives and the proposed business process and functional requirements of the IRIS IT Roadmap Project, the following critical success criteria have been identified. Once realized, the agency would consider this IRIS IT Roadmap Project to be successful.

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SUCCESS CRITERIA TABLE				
#	Description of Criteria	How will the Criteria be measured/assessed?	Who benefits?	Realization Date (MM/YY)
1	Implement an enhanced User Interface (UI)/User Experience (UX) in FRS Online which improves the efficiency and member experience in FRS Online; increase self-service	Smooth transition of current FRS Online to enhanced UI/UX	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	06/22
2	Increased customer satisfaction	Increased percentage of satisfied customers through customer satisfaction surveys	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	12/23 & 06/24
3	Enhanced security	Reduction of fraudulent online activity	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	01/21 & 03/24
4	IRIS is migrated to .NET application architecture; use of the latest system code & application infrastructure technologies	Successful transition from a legacy system to the latest system code and application infrastructure technology	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	06/24
5	Ensure systems are capable to withstand spikes in volume and are properly scalable	Callers will have the ability to use Self-Service online services during times of high call volume or after hours	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	06/24

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

A. Benefits Realization Table

Purpose: To calculate and declare the tangible benefits compared to the total investment of resources needed to support the proposed IT project.

Below are the tangible and intangible benefits of the IRIS IT Roadmap Project. Also included are the recipients of the benefits, how and when it will be realized, and how the benefit will be measured to include estimates of tangible benefit amounts.

BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
1	Avoidance of IRIS replacement cost (tangible)	State of Florida Taxpayers FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	Successful deployment projects on the IRIS IT Roadmap and avoiding need for future IRIS replacement	Percentage of IRIS IT Roadmap Projects' deliverables and milestone achieved	06/24
2	Increased member and payee self-service (intangible)	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	Completion in FRS Online enhancements; increased self-service functionality; reduction of number contact center calls	Percent of self-service tasks performed; contact center call volume	06/22
3	Increased member satisfaction (intangible)	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Agency HR and Retirement Liaisons	IRIS is fully upgraded to .NET, FRS Online enhancements complete; increased self-service functionality	Customer Satisfaction surveys	06/24

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BENEFITS REALIZATION TABLE					
#	Description of Benefit	Who receives the benefit?	How is benefit realized?	How is the realization of the benefit measured?	Realization Date (MM/YY)
4	Enhancement of system and data security (intangible)	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	IRIS is fully upgraded to .NET, FRS Online enhancements complete; security vulnerability assessments and remediations complete	Reduction in number of fraudulent activities	06/24
5	IRIS is migrated to .NET applications architecture; state of the art, scalable and agile (intangible)	FRS Members or Beneficiaries FRS Employers and Other "Non-Member" Entities Division of Retirement Staff Agency HR and Retirement Liaisons	IRIS is fully upgraded to .NET	Percentage of IRIS IT Roadmap Projects' deliverables and milestone achieved	06/24

B. Cost Benefit Analysis (CBA)

Purpose: To provide a comprehensive financial prospectus specifying the project's tangible benefits, funding requirements, and proposed source(s) of funding.

Attachment C provides the following completed Cost Benefit Analysis forms with regards to this IRIS IT Roadmap Project:

Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 1 - Net Tangible Benefits	<p>Agency Program Cost Elements: Existing program operational costs versus the expected program operational costs resulting from this project. The agency needs to identify the expected changes in operational costs for the program(s) that will be impacted by the proposed project.</p> <p>Tangible Benefits: Estimates for tangible benefits resulting from implementation of the proposed IT project, which correspond to the benefits identified in the Benefits Realization Table. These estimates appear in the year the benefits will be realized.</p>

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Cost Benefit Analysis	
Form	Description of Data Captured
CBA Form 2 - Project Cost Analysis	Baseline Project Budget: Estimated project costs. Project Funding Sources: Identifies the planned sources of project funds, e.g., General Revenue, Trust Fund, Grants. Characterization of Project Cost Estimate.
CBA Form 3 - Project Investment Summary	Investment Summary Calculations: Summarizes total project costs and net tangible benefits and automatically calculates: <ul style="list-style-type: none"> Return on Investment Payback Period Breakeven Fiscal Year Net Present Value Internal Rate of Return

The results of the cost benefit analysis performed for the IRIS IT Roadmap Project demonstrates the net tangible benefit of avoiding the replacement cost of the IRIS System (\$34 million over four years) is realized in the first year of this multi-year project. The project's cost (\$1,206,192 each year, for the next three years) and net benefit information is summarized below in Figure 1:

Figure 1: CBA Form 3 – Project Investment Summary

COST BENEFIT ANALYSIS -- CBAForm 3A						
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	TOTAL FOR ALL YEARS
Project Cost	\$1,206,192	\$1,206,192	\$1,206,192	\$0	\$0	\$3,618,576
Net Tangible Benefits	\$8,500,000	\$8,500,000	\$8,500,000	\$0	\$0	\$25,500,000
Return on Investment	\$7,293,808	\$7,293,808	\$7,293,808	\$0	\$0	\$21,881,424
Year to Year Change in Program Staffing	0	0	0	0	0	

RETURN ON INVESTMENT ANALYSIS -- CBAForm 3B		
Payback Period (years)	N/A	Payback Period is the time required to recover the investment costs of the project.
Breakeven Fiscal Year	2021-22	Fiscal Year during which the project's investment costs are recovered.
Net Present Value (NPV)	\$20,456,878	NPV is the present-day value of the project's benefits less costs over the project's lifecycle.
Internal Rate of Return (IRR)	NO IRR	IRR is the project's rate of return.

Investment Interest Earning Yield -- CBAForm 3C					
Fiscal Year	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Cost of Capital	3.30%	3.42%	3.51%	3.63%	3.80%

When considering the costs and benefits associated with implementing the IRIS IT Roadmap Project over the next three years (in lieu of a total IRIS system replacement), it is evident that this solution will be a good investment for the State of Florida.

Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

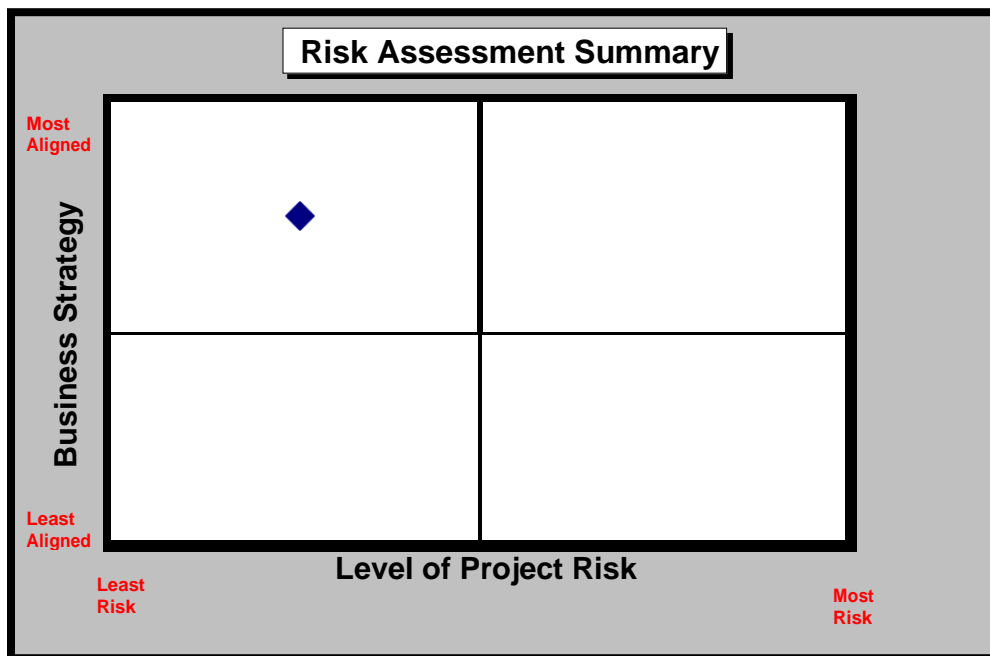
V. Schedule IV-B Major Project Risk Assessment

Purpose: To provide an initial high-level assessment of overall risk incurred by the project to enable appropriate risk mitigation and oversight and to improve the likelihood of project success. The risk assessment summary identifies the overall level of risk associated with the project and provides an assessment of the project's alignment with business objectives.

NOTE: All multi-year projects must update the Risk Assessment Component of the Schedule IV-B along with any other components that have been changed from the original Feasibility Study.

The following Risk Assessment Summary is a graphical representation of the results computed by the risk assessment tool. It depicts that the IRIS IT Roadmap Project achieves solid business strategy alignment and carries only a moderate level of risk. In addition, it is expected that overall project risk will diminish by the conclusion of the analysis and design phases when detailed design documentation is developed. The project risk assessment and results are included in Attachment D of this document. A summary of the risk assessment follows in Figure 2:

Figure 2: Risk Assessment Summary



The following Risk Area Breakdown (Figure 3) illustrates the risk assessment areas that were evaluated, and the breakdown of the risk exposure assessed in each area. The results of this risk assessment are discussed in the Project Management Plan (Attachment G) along with the division's plan to continually identify, assess, and mitigate risk throughout the project lifecycle.

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Figure 3: Project Risk Area Breakdown

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

VI. Schedule IV-B Technology Planning

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

Originally implemented in the year 2000, the IRIS system is based on a client server architecture using the PowerBuilder development platform, which was considered one of the leading technologies in the marketplace at that time. Over the past 20 years, significant advances in the technology landscape have rendered the PowerBuilder development platform outdated. Several internal and external stakeholders and constituents are placing demands that the PowerBuilder development platform cannot easily meet.

Division Business Needs: The division’s business needs have expanded due to several changes in the FRS program. The current IRIS system is inflexible to support the many business needs identified by the division (e.g. the ability to expand functionality using web services). As the program changes and the system ages, the business needs will continue to remain unfulfilled by the current system. For instance, the IRIS is not a web-based system – the IRIS cannot be accessed unless a local “thick” client (a set of programs) is installed on each employee’s individual workstation. System updates require re-installing programs at the individual workstation level, which increases the risk of users being “out-of-sync” with the server and requires additional effort from the technical staff to correct the issue.

Legislative Mandates: Business process and technical changes in the IRIS require significantly more effort by the division when implemented on outdated technology. The division undertakes a massive effort and diverts a significant amount of its resources to implement modifications in order to stay current with the changing laws. Examples include the changes required to implement new legislation such as “Employee Contributory Law” and “Default to FRS Investment Plan” as the division needed to divert all of its technical resources to ensure the IRIS was ready when the law went into effect.

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Technology Landscape: The technology landscape has changed significantly over the past 20 years. The division will benefit significantly in migrating IRIS to a Service Oriented Architecture (SOA) as opposed to the existing client server architecture. SOA facilitates exchange of data with other systems (internal and external) with much more ease when compared to client server architecture. In addition, components such as PowerBuilder, PowerLock, and PowerClass (the core development framework for the IRIS) are unsupported by their Original Equipment Manufacturers (OEM).

Member Expectations: Total plan membership in the FRS program has reached nearly 2.9 million. With changing technology landscape and growing adoption of technology in the community, members are expecting more from the division. They are comparing the division's service and data to private financial institutions or similar providers. The division does not have a modern IT system that can provide the reports or website self-service functionality the customers are expecting. This potentially creates a reputation risk for the division and may consequently impact customer satisfaction. The inflexibility of the IRIS system is preventing the division from innovating to the next level in providing enhanced customer service. This is evidenced through regular customer satisfaction survey responses echoing member frustrations.

External Partner Systems: The FRS program has over 1,200 partners (providers/ agencies/ employers) that exchange data with the IRIS system. The current data exchange mechanism, Secure File Transfer Protocol, requires a significant amount of manual involvement to verify transmission and receipt of data. Furthermore, the external partners have implemented newer architectures and are finding it difficult to interact with the division's outdated technology architecture.

In summary, the division's strengths in management and oversight of the IT O&M Services contract will mitigate some risks going forward. Weaknesses of the system magnify normal external risks to the division and potentially require the division to expend more effort to maintain its high standard of quality than otherwise might be required. Opportunities presented by technological advances and the availability of some Commercial Off-The-Shelf (COTS) options could provide an infrastructure to reduce the division's operating overhead costs. The threats of additional workload due to legislative changes and an increasing membership with a corresponding increase in demand for services will require system modifications to mitigate the associated risks. Under the existing application architecture, these modifications would be lengthier and more resource intensive than under a modern application architecture.

A. Current Information Technology Environment

1. Current System

The IRIS consists of five, fully integrated systems (IRIS 1.0, IRIS 2.0, FRS Online, Process 360 document management system ("Workflow") and Customer Relationship Management (CRM by Microsoft)). Below is a description of the current IRIS system.

a. Description of Current System

	FRS Online (Web Application)	IRIS (Line of Business Application)	Process 360 (Document Management/Automated Workflow)
Total number of users by type (power, casual, data entry only, etc.)	Over 800,000 FRS Online Accounts, Approximately 300,000 Casual Users and 1200 Power Users	150 Power Users, 40 Casual, 10 Data Entry	150 Power Users, 40 Casual, 10 Data Entry

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	FRS Online (Web Application)	IRIS (Line of Business Application)	Process 360 (Document Management/Automated Workflow)
Number of transactions by type (online, batch, concurrent, etc.)	150 average concurrent users, 750+ Maximum concurrent users, Approximately 1,000,000 page hits per month	Avg. transactions per second - online: 15 Avg. transactions per second - batch: 200+	Avg. transactions per second - online = 17 Avg. batch requests per second - online = 44
Size of transactions (amount of data moved or processed by transaction type)	N/A	1 week's worth of archive logs = 22.8GB	N/A
Requirements for public access, security, and confidentiality	FRS Online is the self-service component of the IRIS system and is publicly available. Standard security practices are in place similar to other systems requesting confidential information.	The IRIS does not have a requirement for public access. Confidential information is stored in databases. Standard security practices are in place similar to other systems requesting confidential information.	Process360 does not have a requirement for public access. Confidential information is stored in the database. Standard security practices are in place similar to other systems requesting confidential information.
Hardware characteristics	Dell Intel-Based Servers, Cisco Switches/Firewalls, Dell Storage, F5 Load Balancer, Oracle Database Appliance	Dell Intel-Based Servers, Cisco Switches/Firewalls, Dell Storage, Oracle Database Appliance	Dell Intel-Based Servers, Cisco Switches/Firewalls, Dell Storage
Software characteristics	VMWare VSphere, Windows Server OS, IIS, MS SQL Reporting Services, Global Scape EFT Server/Gateway, .NET, OpenText Exstream, Oracle Database	VMWare VSphere, Oracle Linux, Oracle Database, Windows Server OS, PowerBuilder, .NET, MS SQL Server Reporting Services, OpenText, IIS, OpenText Exstream, ScaleOut	VMWare VSphere, Windows Server OS, IIS, MS SQL Server, VB Script, OpenText Enterprise Fax Server
External interfaces	MyFRS Portal	<ul style="list-style-type: none"> FRS Participating Agencies, SAMAS (State Automated Management Accounting System)/State Comptroller, Florida Department of Financial Services, Internal Revenue Service (IRS), Bureau of Vital Statistics - Florida Department of Health, 	NONE

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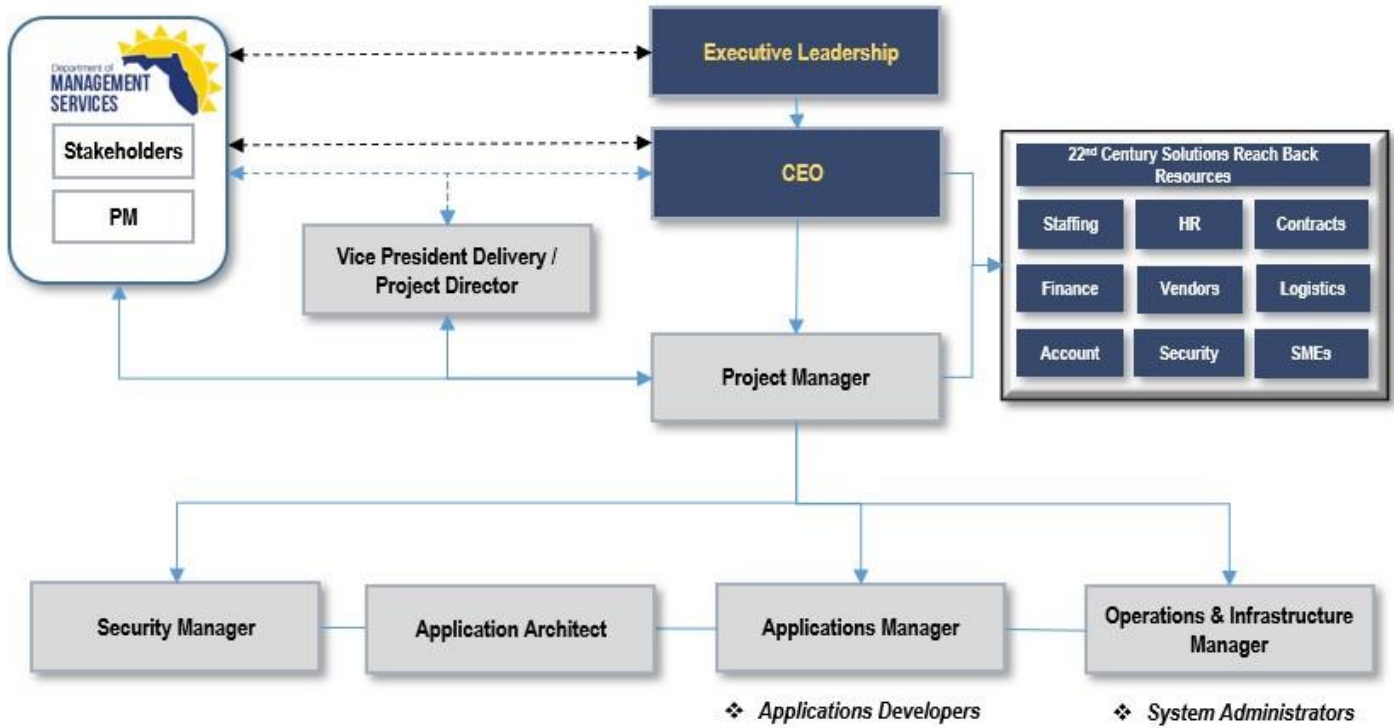
	FRS Online (Web Application)	IRIS (Line of Business Application)	Process 360 (Document Management/Automated Workflow)
		<ul style="list-style-type: none"> • Actuary Consultant, Insurance Provider Companies, • Florida Auditor General's Office, • Florida Department of Law Enforcement, • Florida Department of Children and Families, • ORP and OAP Provider Companies, • People First (Alight / NorthgateArinso), • Deferred Comp for State Universities (FIS Global), • MyFRS.com Portal (TekStream), • FRS Investment Plan Third Party Administrator (Alight), • Choice Service (Alight), • Advisor Service (GuidedChoice), • IRS Form 1099-R and FRS Member Annual Statements Print Vendor 	
Scalability to meet long-term and network requirements (Y/N)	Y	Y	Y

b. Current System Resource Requirements

The IRIS systems are maintained by an outsourced IT contractor, 22nd Century Technologies, Inc., through the division's IT O&M Services contract (DMS 17/18-039). The contract and vendor are overseen by the division's three-person Contract Management Oversight team. The cost to maintain the IRIS system through this contract is \$2,465,187, annually. The contract was executed on Dec. 5, 2019, for a five-year term. The Department may renew the contract in whole or in part, for up to five additional years. The following organizational chart (Figure 4) shows the resources 22nd Century Technologies, Inc., currently dedicates to supporting the division:

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Figure 4: 22nd Century Technologies, Inc., Organization Chart



LEGEND

- Government Stakeholder
- 22nd Century Staff
- Non-billable Corporate Resources
- Lines of Communication
- Lines of Authority and Reporting



Organizational Chart - for IT Operations and Maintenance Services

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c. Current System Performance

Although, the IRIS system is meeting the division's current needs, it is unlikely that the system will continue to meet the division's needs in the future. The division is unable to make timely progress in its quest for process automation and improved customer service due to the fixed amount of resources at its disposal and the fact that seemingly simple requirements are consuming significant resources due to the inflexibility and complexity of the current architecture. Many small inefficiencies linger in the current system which could prevent the division from moving to the next level in terms of administrative cost control or enhancing customer service. In addition, components such as PowerBuilder, PowerLock, and PowerClass (the core development framework for the IRIS) are unsupported by the OEM. It is unlikely that the IRIS can be supported or enhanced significantly on tools and technologies that are no longer supported by their OEMs.

d. Information Technology Standards

The Department of Management Services, Office of Information Technology (OIT) has published information technology standards to which Department entities are required to comply. Implementation of the projects within the IRIS IT Roadmap will ensure continued collaboration with OIT and compliance with the IT standards and requirements of the Department and the State of Florida.

B. Current Hardware and/or Software Inventory

NOTE: Current customers of the state data center would obtain this information from the data center.

The Division of Retirement's hardware infrastructure is co-located in the state data center and administered entirely by the division's IT O&M Services contract (DMS 17/18-039) with 22nd Century Technologies, Inc., and overseen by the division's Contract Management Oversight team. Outside of the normal lifecycle hardware and storage upgrades, no physical hardware is anticipated to be replaced by the projects within the IRIS IT Roadmap.

The Division of Retirement's software inventory being utilized on co-located hardware is also administered entirely by the Division's IT O&M Services contract (DMS 17/18-039) with 22nd Century Technologies, Inc. and overseen by the Division's Contract Management Oversight team. On analysis of the COTS and Software as a Service (SaaS) software inventory, there is a set of software that will be retired as no longer needed and related to legacy services, however no COTS and SaaS software replacements have been determined to date.

C. Proposed Technical Solution

Below are the technical solution alternatives that were explored during the solutions analysis for this IRIS IT Roadmap Project:

1. Technical Solution Alternatives

As described in Section II (C2) above, the following solution alternatives were evaluated:

Alternative 1 - Maintain Status Quo (Rejected)

The alternative to continue using the current IRIS system without any modifications was evaluated and discarded as a viable alternative. If pursued, business needs identified by the division would remain unfulfilled. Application architecture is old and no longer supported in the industry and will eventually pose performance

Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

and security risks. Customer satisfaction will also continue to be negatively impacted without proposed enhancements and additions of self-service functionality through the FRS Online portal.

Alternative 2 - Replacing the IRIS System (Rejected)

The alternative to replace the current IRIS system was explored in the 2011 IRIS Modernization Study. At that time, the replacement cost was estimated at \$34 million, and the time to complete around 3 to 4 years. If replacement of the IRIS was pursued today, it is anticipated that the time and cost estimates would be much higher given the complexity of the IRIS systems and not pursuable given the current budget constraints in the State of Florida.

Alternative 3 - Enhance the Current IRIS System (Proposed)

The alternative to modify the current IRIS system by implementing the projects of the IRIS IT Roadmap is the alternative presenting the best value to the state to fulfill the business needs identified in this analysis.

2. Rationale for Selection

Modifying the current IRIS system to fulfill the business needs identified in this analysis can be achieved using funding currently available within the division's budget estimated at no more than \$1,206,192 per year. Retaining this funding for the next three years (FY 2021-22 – FY 2023-24), will enable the division to complete the projects on the IRIS IT Roadmap and meet the objectives of the division.

This was the most cost effective and comprehensive solution to meet the objectives of enhancing the systems of the IRIS to provide:

- Increased self-service and automation,
- A high level of customer satisfaction through user friendly and intuitive online interactions,
- Proper levels of system and data security protections, and,
- Agility to adjust to necessary code and infrastructure upgrades based on the latest technology and security solutions to allow for quality, innovation and efficiencies.

Implementation of this project will significantly impact the ability to fulfill the division's mission of exceeding customer expectations and the key priority of meeting statutory obligations in the most efficient and effective manner possible while continuing its commitment to delivering quality customer service. This project will also allow the division to manage the budget and expenditures for the FRS more efficiently and ultimately save the State of Florida and its taxpayers money.

3. Recommended Technical Solution

The recommended technical solution is the implementation of the projects of the IRIS IT Roadmap. In the simplest terms, the IRIS Modernization workstream does not require major infrastructure changes, but merely the application infrastructure migration of the IRIS from PowerBuilder to .NET technology. In the FRS Online Enhancements Workstream, the enhancements deal with outfitting FRS Online with a more modern and user-friendly user interface and experience. In the Security Workstream, the projects will work within the current technologies to assess and enhance security around the IRIS systems to ensure the data within the IRIS and FRS Online continue to be protected against the ever-changing attempts of cybersecurity attacks and fraud.

Schedule IV-B for Integrated Retirement Information System (IRIS) Information Technology (IT) Roadmap

D. Proposed Solution Description

1. Summary Description of Proposed System

The IRIS systems included in the attached IRIS Applications Listing (Attachment E) will be the systems enhanced by the projects of the IRIS IT Roadmap. The proposed system solution is to modernize and enhance many of these systems to support a high-quality, innovative, and cost-effective retirement system.

2. Resource and Summary Level Funding Requirements for Proposed Solution (if known)

The cost to implement the IRIS IT Roadmap Project is estimated at no more than \$1,206,192 per year, for the next three years (FY 2021-22 – FY 2023-24). The vendor, 22nd Century Technologies, Inc., will onboard the necessary number of resources to complete the IRIS IT Roadmap Projects for each fiscal year. The number of additional resources necessary each year is estimated at 10.

E. Capacity Planning

(historical and current trends versus projected requirements)

In the context of the Division of Retirement's hardware infrastructure co-located in the state data center, capacity management plans represent physical hardware, rack space, tile space, and power and backup power needs. In this scenario, the capacity management plan provides a listing of the datacenter service changes planned within the next 6 months. The workstreams in the IRIS IT Roadmap Project collectively share the same IT Infrastructure, for which the capacity and performance monitoring is outsourced through the Division's IT O&M Services contract with 22nd Century Technologies, Inc., and overseen by the Division's Contract Management Oversight team. A copy of the current Capacity Management Plan is provided in Attachment F.

VII. Schedule IV-B Project Management Planning

Purpose: To require the agency to provide evidence of its thorough project planning and provide the tools the agency will use to carry out and manage the proposed project. The level of detail must be appropriate for the project's scope and complexity.

This project will be managed using the State of Florida project management standards (60GG-1.001 – 1.009) prescribed when implementing Level 1 IT projects. The IRIS IT Roadmap Project Management Plan is included as Attachment G to this document.

VIII. Appendices

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

Attachment A – IRIS IT Roadmap, dated Oct. 15, 2020

Attachment B – Business Process Spreadsheet

Attachment C – Cost Benefit Analysis

Attachment D – Project Risk Assessment

Attachment E – IRIS Application Listing

Attachment F – Capacity Management Plan

Attachment G – Project Management Plan

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Retirement

Phone Number: (850) 487-9476

(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 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Finding No. 1: We found that, as of November 28, 2018, active IRIS user accounts did not exist for the 31 former employees and the accounts for 3 of the former employees had been timely disabled. However, we also found that:</p> <ul style="list-style-type: none"> •IRIS user accounts for 2 of the former employees were not timely disabled and remained active for 4 and 6 days after their separation dates. In response to audit inquiry, Division management indicated that, although the user accounts were not timely disabled, the IRIS user access privileges for the former employees were not used subsequent to their employment separation dates. •Department records did not evidence the user account disabled dates for the remaining 26 former employees; therefore, the Department could not demonstrate that the IRIS user accounts were timely disabled. <p>Recommendation: We recommend that Division management ensure that IRIS user accounts are timely disabled upon a user's separation from Department employment.</p>	<p>August 2020 Status Summary: In the second and third quarters of FY2019-20, the Contract Management Oversight (CMO) team assumed responsibility for (1) the IRIS Security Administrator role which administers and revokes IRIS access for all IRIS users, (2) the IRIS access authorization process (Employee Notification Form (ENF)) which authorizes and revokes IRIS access for on-boardings, separations, and role changes for all IRIS users, and (3) the monitoring of compliance activities associated with IRIS access.</p> <p>Once the ENF process was assumed by the CMO team, a revised ENF was developed to document the comprehensive set of IRIS roles in checklist form and to bifurcate technology security (IRIS, files shares, other system access) from physical security (building, room access) . The prototype checklist was reviewed, edited, and approved in it's final form in the week prior to the Cherwell implementation.</p> <p>In June of 2020, the Cherwell ticketing system was implemented for DMS HR processes for on-boarding and separating staff. This implementation provided for a defined workflow checklist to ensure all on-boarding and separation activities are performed timely and consistently. As a Phase II of this implementation, the Division partnered with DMS Cherwell developers to implement a Cherwell form matching the checklist of IRIS roles with the intent of replacing the manual IRIS access authorization process to ensure the IRIS Security Administrator duties of revoking IRIS access for separated IRIS users is conducted timely. This enhancement is anticipated to go live in August 2020. After a period of testing, the historical manual and error prone Employee Notificaton Form will become obsolete.</p>	
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	Administrative Services and Records	<p>Finding No. 2:Our audit procedures disclosed that the access roles granted to 7 of the 25 IRIS users did not match the access roles authorized on the users' corresponding ENF.</p> <p>Recommendation: We recommend that Division management improve controls to ensure that the IRIS access privileges granted are authorized as documented on the ENFs.</p>	<p>August 2020 Status Summary: In the Quarterly IRIS User Role Review process, the data owners of each section review all IRIS user's access in their section to ensure the IRIS user access is authorized and provides the least user access needed to perform daily operational roles.</p>	

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AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Finding No. 3: Our audit procedures disclosed that some users had inappropriate access privileges to IRIS and related IT resources. Our evaluation of the access privileges assigned to the two IRIS security administrators as of November 30, 2018, disclosed that the two IRIS security administrators were each assigned an account that provides full update access privileges to IRIS production libraries, contrary to the users' assigned job duties and an appropriate separation of duties. Similar findings were noted in prior audits of the Department, most recently in our report No. 2018-077.</p> <p>Recommendation: We recommend that Division management limit user access privileges to IRIS and related IT resources and restrict users to only those access privileges necessary for the users' assigned job duties and that promote an appropriate separation of duties.</p>	<p>July/August 2020 Status Summary: The Department has completed the necessary changes to further restrict access to IRIS production libraries and to promote a separation of duties for the IRIS security administrators.</p> <p>In the second and third quarters of FY2019-20, the Contract Management Oversight (CMO) team assumed responsibility for the IRIS Security Administrator role which administers and revokes IRIS access for all IRIS users. This change more strongly separated the roles that grant IRIS access from the roles that have access to IRIS production libraries.</p>	
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>Finding No. 6: Our audit disclosed that IRIS program change management controls need improvement. Specifically, we found that Division records did not evidence that 4 of the 12 selected program changes were properly authorized by the Division or that 3 of the 12 program changes were properly approved by the Division for implementation into the production environment.</p> <p>Recommendation: We recommend that Division management improve IRIS program change management procedures to ensure that all program changes moved into the production environment are appropriately authorized and approved for implementation.</p>	<p>August 2020 Status Summary: As of this reporting period, the Division has fully implemented an enhanced SIR Change Management process which includes additional approval steps to include an emergency change and approval process.</p> <p>The Division's change management process is overseen by a committee of key operational stakeholders via a formal process of submitting all system change requests through an FRD (functional requirements document), a weekly operational stakeholder review of all change requests, and prioritization of change based on multiple factors including security, operational impact, break/fix incidents, operational efficiencies, and 5 year plan goals.</p>	
AG 2019-220 IT Operational Audit of DMS IT General Controls and Integrated Retirement Information System (IRIS) Issued: June 2019	6/30/2019	IT	<p>One of four confidential findings related to the Division of Retirement and is not included.</p> <p>See also: Office of the Secretary Administration</p>	The corrective action for the confidential findings are not included.	

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IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 1: The Contact Center has an informal process to handle customer complaints. When a CSR has a customer, who wants to speak with a manager, or when a customer calls with a complaint, the call is escalated to a team lead, administrator, or bureau chief. However, the Contact Center does not have a documented process to track and facilitate the resolution of customer complaints as required by section 23.30, Florida Statutes (F.S.). Section 23.30, F.S., requires all state departments to “designate an employee or employees in the department who shall be responsible for facilitating the resolution of customer complaints.” Also, each department is required to “employ a system by which customer complaints and resolutions of the complaints are tracked.” The statute also requires that data from this tracking system should be disclosed in annual reports or performance publications and should be used when conducting management and budget planning activities.</p> <p>More formal complaint receipt, tracking, and resolution processes and procedures will help provide the Contact Center with an effective system to ensure customer complaints are addressed fully, to improve its customer service satisfaction, and to ensure compliance with section 23.30, F.S.</p> <p>During the audit, we noted that the department has initiated and is currently testing a Customer Care System that may address the customer complaint resolution criteria outlined in section 23.30, F.S. According to the department’s Strategic Planning Officer, this system will apply to and be available for all areas within the department including the Contact Center.</p> <p>Recommendation: We recommend that division management collaborate with the department’s Strategic Planning Officer regarding the implementation of the Customer Care System to address the Contact Center’s needs regarding customer complaint processing and resolutions and to ensure that the Contact Center complies with Section 23.30, F.S.</p>	<p>August 2020 Status Summary: The Division of Retirement (division) implemented an internal complaint processing and resolutions tracking system. Effective in FY 19-20, the Contact Center maintains an internal complaint tracking system for all customer complaints received through the Contact Center survey. Contact Center complaints that are received by the department through other methods, such as the email signature link, are also tracked and resolved. Member or stakeholder issues are generally responded to within 48 hours. This item is complete.</p>	

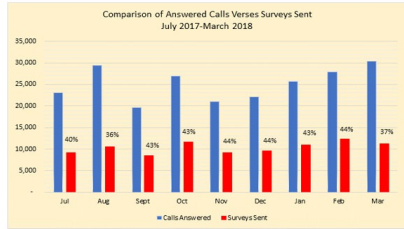
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 2: The use of key performance measures for customer service call centers is common and expected as one of the ways to assess whether a call center is meeting its overall goals and objectives. It is important to choose measures that provide insight into the customer's experience as well as demonstrate that a call center is meeting management's expectations. It is also important that employee performance measures such as SMART expectations align with the performance measures that have been outlined for the call center. Ensuring this alignment will also help support the accomplishment of Contact Center goals and objectives.</p> <p>During the audit, we reviewed the Contact Center employees' SMART expectations and noted that they did not always align with the Contact Center's performance measures. Specifically, our review noted the following:</p> <ul style="list-style-type: none"> • Although first call resolution was identified as a metric to measure effective customer service, none of the employee SMART expectations correlated to first call resolution; • Although CSRs and team leads answer the majority of calls, they did not have a SMART expectation that correlated with how promptly calls are answered. • Although the Analyst II-Coach Trainer position does not answer calls, this position has a SMART expectation regarding how promptly calls are answered. • Although the customer service survey includes statements about CSR performance, management does not use this information in assessing the CSR's performance as the survey results are not tracked by individual CSRs <p>An effective performance management system enables managers to evaluate and measure individual performance as it relates to organizational performance. Employee SMART expectations that align with organizational performance measures establishes individual accountability and helps to ensure the accomplishment of the organization's goals and objectives.</p> <p>Recommendation: We recommend that management evaluate employee SMART expectations to ensure that expectations have been established that correlate to employee functions and tasks. Also, management should ensure that employee SMART expectations align with the Contact Center's performance measures to help ensure the accomplishment of Contact Center goals and objectives.</p>	<p>August 2020 Status Summary The Division of Retirement (Division) updated employees' 2019-2020 SMART performance expectations to correlate directly with his or her job duties and tasks. The division recommended seven metrics in the Contact Center Business Plan and these metrics are reflected in performance expectations..</p>	

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IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 3: During the audit, we met with division and Contact Center management to determine the overall goals and objectives for the Contact Center and what key performance measures they identified to assess the achievement of those goals and objectives. We noted that many performance measures are tracked; however, the division has not established and documented specific goals and objectives and the related key performance measures for the Contact Center.</p> <p>To identify the anticipated benefits and basis for establishing the Contact Center, we also reviewed the LBR prepared in fiscal year 2014-15, to support the implementation. We noted the following benefits were highlighted in the LBR:</p> <ul style="list-style-type: none"> • Customer service cost savings; • Customer service cost avoidance; • Reduction in unanswered calls; and • Improvement in customer service. <p>Establishing the goals and objectives for the Contact Center is the first step to determining the appropriate performance measures to track. At a minimum, management should establish goals and objectives and the related performance measures that would track performance in the areas noted in the LBR.</p>	<p>August 2020 Status Summary: The Division of Retirement (division) recommended seven performance metrics in the Contact Center Business Plan. The Business Plan is currently being implemented.</p>	

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IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No 4: During the audit, we researched and identified common performance measures from four key areas that are used to maximize customer satisfaction and maintain a high performing Contact Center. The table below lists the benchmarks and examples.</p> <table border="1" data-bbox="790 318 1204 505"> <thead> <tr> <th>Benchmarks</th> <th>Example of Measurements</th> </tr> </thead> <tbody> <tr> <td>Telephone</td> <td> <ul style="list-style-type: none"> Time to answer call Average speed of answer Abandoned calls </td> </tr> <tr> <td>Efficiency</td> <td> <ul style="list-style-type: none"> Accuracy of call forecasting Adherence to work schedule Call wrap up </td> </tr> <tr> <td>Human Resources</td> <td> <ul style="list-style-type: none"> Absenteeism Staff turnover </td> </tr> <tr> <td>Service</td> <td> <ul style="list-style-type: none"> First call resolution Customer satisfaction Aggregate call center performance </td> </tr> </tbody> </table> <p>During the audit, we also reviewed the activity that the division tracks to measure the Contact Center's performance. We noted that the following measurements were not being tracked:</p> <ul style="list-style-type: none"> Accuracy of call forecasting; Staff turnover; First call resolution; and Aggregate call center performance. <p>According to industry leaders, call center management should track performance measures that enable management to identify strengths and weaknesses, understand and diagnose performance gaps and triggers, implement actions to improve performance, track and trend performance over time, and establish performance goals for the staff and call center overall. Tracking and reporting appropriate performance measures enables management to evaluate the Contact Center's performance and identify areas requiring improvement.</p> <p>Recommendation: We recommend that management evaluate the performance measures tracked by the Contact Center to help ensure that the data collected align with the Contact Center goals and objectives. Also, the performance measures should assist management in identifying if the Contact Center is meeting or exceeding the goals and objectives, maximizing customer satisfaction, and maintaining high performance so that corrective action can be taken, if needed.</p>	Benchmarks	Example of Measurements	Telephone	<ul style="list-style-type: none"> Time to answer call Average speed of answer Abandoned calls 	Efficiency	<ul style="list-style-type: none"> Accuracy of call forecasting Adherence to work schedule Call wrap up 	Human Resources	<ul style="list-style-type: none"> Absenteeism Staff turnover 	Service	<ul style="list-style-type: none"> First call resolution Customer satisfaction Aggregate call center performance 	<p>August 2020 Status Summary The Division of Retirement (division) recommended seven performance metrics in the Contact Center Business Plan. The Business Plan is currently being implemented.</p>	
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IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 5: During the audit, we reviewed some of the performance measures being tracked by management in the Contact Center and noted that some of the measures are not being tracked in the same method that is used by other call centers.</p> <p>A list of these measures and how they are being tracked are outlined below:</p> <ul style="list-style-type: none"> • The Contact Center has two types of unanswered calls; calls abandoned by the caller and calls disconnected by the system (forced disconnect) when the wait time is exceeded by a specific amount of time. In most call center environments, calls abandoned represent unanswered calls. The Contact center does not include calls that are automatically disconnected in the call abandonment information being reported to management; therefore, management may not have an accurate and complete understanding of the Contact Center's performance in this area. • Some performance factors are assessed by internal staff through monitoring instead of by direct customer feedback. For example, CSR professionalism and accuracy information is not assessed from customer survey responses since survey responses are not tracked by individual CSRs. Also, first call resolution information is not assessed from customer survey responses since no direct feedback regarding first call resolution is obtained from the customer. • The results being used to assess customer service performance is based on limited data. For example, the customer service surveys are sent to less than half of the customers and only .5% of the total calls are monitored. Also, call monitoring is only being completed on calls over 10 minutes in length when the majority of calls to the contact center are approximately six minutes in length. <p>Management and staff will not have an accurate representation of the Contact Center's performance if the procedures for gathering data regarding customer service activity are not compiling data that is consistent, accurate, or complete.</p> <p>Recommendation: We recommend management review the performance measures and the metrics being tracked to ensure the data being gathered is the information intended to be gathered.</p>	<p>August 2020 Status Summary: The Division of Retirement (division) recommended seven performance metrics in the Contact Center Business Plan. The Business Plan is currently being implemented. The Contact Center will be adding a Quality Assurance team to improve the quality of calls and emails. The Contact Center will be implementing new call survey through a new IVR.</p>	

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IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 6: During the audit, we reviewed the performance measures and metrics being tracked. We noted that some of the metrics being tracked indicate deficiencies. However, we were unable to determine Contact Center management's process for addressing deficiencies and communicating those deficiencies with Contact Center staff and division management.</p> <p>Communication of performance measures is important for all levels of the organization. The CSR's performance directly impacts the performance of the operations. Also, division management should be completely aware of how the Contact Center is performing and how management is addressing any issues identified as well as the progress of such remediation.</p> <p>Recommendation: We recommend the Contact Center and division management develop procedures for communicating, reporting, and addressing deficiencies at all levels of the organization.</p>	<p>August 2020 Status Summary: The Division of Retirement's Business Plan is currently being implemented to add the QA team and additional organizational changes. These changes will help with performance metrics.</p>	
IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 7: During the audit, we compared the Contact Center's customer service survey with best practice information and noted that the Contact Center survey did not include the following information:</p> <ul style="list-style-type: none"> • Issue resolution during first call; • The number of calls before speaking with a customer service representative; • The number of times transferred before the issue is resolved; • Offer to follow-up if no resolution is identified during call; and • Suggestions for improvement. <p>Also, we noted that multiple survey statements appear to cover the same topic. For example, one statement related to customer satisfaction with the service received from the CSR and another statement related to customer satisfaction with the information received from the CSR. Customer satisfaction surveys that solicit accurate feedback provide management with the appropriate information to effectively assess the call center's performance from the customer's perspective.</p> <p>Recommendation: We recommend that management evaluate the Contact Center's customer satisfaction survey to ensure that it aligns with the division's goals, objectives, performance measures, and employee expectations. Also, we recommend that management evaluate the survey to ensure that it provides the feedback management needs to assess the Contact Center's performance.</p>	<p>August 2020 Status Summary: The Division of Retirement's Business Plan is currently being implemented to add a new Contact Center Call Survey through a new IVR. This will include improved survey capabilities that will provide some of the recommended information.</p>	

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IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 8: As previously stated, customer service surveys provide direct customer feedback and help determine how a call center is performing. We noted that the CSRs sent surveys to less than 45% of customers as documented in the table below. Although internal procedures state that CSRs are required to send surveys to all callers, they have the ability to choose which callers will receive surveys.</p> <p>During the audit period, the Contact Center answered a total of 226,141 calls and the CSRs sent a total of 93,124 (41.5%) surveys. The chart below illustrates the number of calls answered and the number of surveys sent.</p>  <p>Source: Division of Retirement</p> <p>During interviews with division management, we noted that the following types of callers do not receive a survey:</p> <ul style="list-style-type: none"> • Employers; • Survivor section callers; • Members' representatives, e.g. Attorneys; • Family members of FRS members; • Members who do not have email addresses; and • Callers who receive a callback. <p>When the number of customer service surveys issued to callers are representative of the number of calls answered, management is more likely to have the information necessary to more effectively evaluate the Contact Center's performance and address areas of concern.</p> <p>Recommendation: We recommend management develop a methodology that ensures the number of surveys issued are representative of the volume and types of calls.</p>	<p>August 2020 Status Summary: The Division of Retirement (division) is implementing the Contact Center Business Plan which will provide a new Contact Center Call Survey through the new IVR. This survey will be automated and available to all callers.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE																																																																																				
IA 2018-69 Audit of Retirement Call Center Issued: January 2019	6/30/2019	Contact Center	<p>Finding No. 9: Our research of best practices revealed that survey results should be evaluated using responses to all information requested in the survey. We noted that division management only reports the results of statement seven in the FRS Customer Service Survey to department leadership. The table below lists the statements.</p> <table border="1" data-bbox="801 342 1225 475"> <thead> <tr> <th>Statement Number</th> <th>Statement</th> </tr> </thead> <tbody> <tr> <td>Statement 3</td> <td>I was satisfied with the amount of time I waited before being assisted by a customer service representative.</td> </tr> <tr> <td>Statement 4</td> <td>The customer service representative treated me in a courteous manner.</td> </tr> <tr> <td>Statement 5</td> <td>The customer service representative responded to all of the questions I asked.</td> </tr> <tr> <td>Statement 6</td> <td>Overall, I was satisfied with the information I received from the customer service representative who assisted me.</td> </tr> <tr> <td>Statement 7</td> <td>Overall, I was satisfied with the service I received from the customer service representative who assisted me.</td> </tr> </tbody> </table> <p>Also, industry leaders noted that only survey results indicating agreement with a question should be included in the satisfaction calculation rate. We noted that management included neutral responses (neither agree nor disagree) with the responses indicating agreement with the statement when the satisfaction rate was calculated.</p> <p>The chart below illustrates the differences in the survey results when all relevant statements listed above and only responses indicating agreement with the statements are used to calculate the survey results.</p> <table border="1" data-bbox="801 846 1177 954"> <thead> <tr> <th colspan="12">Quarterly Customer Satisfaction Survey Results</th> </tr> <tr> <th colspan="12">July 2017 – March 2018</th> </tr> <tr> <th colspan="3">1st Quarter</th> <th colspan="3">2nd Quarter</th> <th colspan="3">3rd Quarter</th> <th colspan="3">Average</th> </tr> <tr> <th colspan="3">Statements(s)</th> <th colspan="3">Statements(s)</th> <th colspan="3">Statements(s)</th> <th colspan="3">Statements(s)</th> </tr> <tr> <th>7*</th> <th>7**</th> <th>3-7**</th> <th>7*</th> <th>7**</th> <th>3-7**</th> <th>7*</th> <th>7**</th> <th>3-7**</th> <th>7*</th> <th>7**</th> <th>3-7**</th> </tr> </thead> <tbody> <tr> <td>97.77%</td> <td>96.09%</td> <td>92.36%</td> <td>98.01%</td> <td>96.95%</td> <td>94.69%</td> <td>97.8%</td> <td>96.43%</td> <td>92.27%</td> <td>97.89%</td> <td>96.46%</td> <td>93.17%</td> </tr> </tbody> </table> <p>* With Neither Agree Nor Disagree Responses ** With Agree Responses Only</p> <p>When management receives an accurate picture of the Contact Center's customer satisfaction ratings, they can effectively evaluate the Contact Center's performance and address appropriate areas of concern.</p> <p>Recommendation: We recommend that management calculate and report the survey results using responses from all the questions about customer service to determine an accurate picture of customer satisfaction from the customers' perspectives. We recommend that management use only responses that indicate agreement with the questions when calculating survey results. In addition, we recommend that management utilize the data from the survey responses to identify areas of concern.</p>	Statement Number	Statement	Statement 3	I was satisfied with the amount of time I waited before being assisted by a customer service representative.	Statement 4	The customer service representative treated me in a courteous manner.	Statement 5	The customer service representative responded to all of the questions I asked.	Statement 6	Overall, I was satisfied with the information I received from the customer service representative who assisted me.	Statement 7	Overall, I was satisfied with the service I received from the customer service representative who assisted me.	Quarterly Customer Satisfaction Survey Results												July 2017 – March 2018												1 st Quarter			2 nd Quarter			3 rd Quarter			Average			Statements(s)			Statements(s)			Statements(s)			Statements(s)			7*	7**	3-7**	7*	7**	3-7**	7*	7**	3-7**	7*	7**	3-7**	97.77%	96.09%	92.36%	98.01%	96.95%	94.69%	97.8%	96.43%	92.27%	97.89%	96.46%	93.17%	<p>August 2020 Status Summary: The Division of Retirement (division) is implementing the Contact Center Business Plan and has reviewed survey processes. The information from the survey will be used to identify areas of concern. The survey process review included reviewing how the division will score what is favorable.</p> <p>Implemented and complete.</p>	
Statement Number	Statement																																																																																								
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REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2018-079 Assessment of Financial Reporting - Division of Retirement Issued: December 2019	6/30/2019	Financial Reporting	<p>Finding 1 The Division could benefit from formal written procedures and guidelines related to its year-end close-out process. The Division uses the Department of Financial Services' Statewide Financial Statements Compliance Checklist and Statewide Financial Statements Compliance Guidance documents for its year-end close-out process; however, these documents are designed for use by all state agencies and do not include details of the year-end close-out process that are specific to the Division.</p> <p>Written policies and procedures help ensure consistency in the operations of an agency. A procedure manual that provides detailed guidance to employees for complex processes helps assure consistency and completeness of operations. A procedure manual should include a comprehensive list of procedures along with an indication of the employees responsible for completing the procedures. A procedure manual can help improve the efficiency and accuracy of the close-out process as well as compliance with Department of Financial Services requirements.</p> <p>Recommendation We recommend the Division complete and implement its Pension Comprehensive Annual Financial Report Preparation Manual to ensure that the year-end close-out process is documented, and knowledge of internal practices is retained. We also recommend the Division conduct annual evaluations of the manual to determine if updates are necessary.</p>	<p>August 2020 Status Summary: The CAFR manual was completed April 30, 2020.</p>	



State Personnel Policy Administration

Exhibits or Schedules



State Personnel Policy Administration

Schedule I Series

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period 2021-2022**
Program: 72750400 State Personnel Policy Administration
Fund: 2678 State Personnel System Trust
Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete

(1)	(2)	(3)	(4)
SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST
	FY 2019-2020	FY 2020-21	FY 2021-2022

Receipts:

SEE ATTACHED LISTING

Total Fee Collection to Line (A) - Section I

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	<input type="text" value="1,397,926"/>	<input type="text" value="1,635,150"/>	<input type="text" value="1,653,294"/>
Other Personal Services	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>
Expenses	<input type="text" value="102,698"/>	<input type="text" value="118,741"/>	<input type="text" value="118,741"/>
Operating Capital Outlay	<input type="text" value="1,499"/>	<input type="text" value="1,500"/>	<input type="text" value="1,500"/>
Sp.Cat.:Contracted Services	<input type="text" value="20,142"/>	<input type="text" value="22,576"/>	<input type="text" value="22,576"/>
Sp.Cat.:Risk Management Insurance	<input type="text" value="8,663"/>	<input type="text" value="9,658"/>	<input type="text" value="9,658"/>
TR DMS/Human Res SVC	<input type="text" value="7,269"/>	<input type="text" value="7,242"/>	<input type="text" value="7,242"/>
Human Res SVC/STW Contract 10708	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>
Contracted Legal Services	<input type="text" value="97,119"/>	<input type="text" value="100,000"/>	<input type="text" value="100,000"/>
Lease/Purchase/Equipment	<input type="text" value="1,982"/>	<input type="text" value="3,191"/>	<input type="text" value="3,191"/>
Data Processing Services-DST	<input type="text" value="16,687"/>	<input type="text" value="17,029"/>	<input type="text" value="17,082"/>
Indirect Costs Charged to Trust Fund:	<input type="text" value="19,952"/>	<input type="text" value="7,337"/>	<input type="text" value="-"/>
Total Full Costs to Line (B) - Section II	<input type="text" value="1,673,937"/>	<input type="text" value="1,922,424"/>	<input type="text" value="1,933,284"/>

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	<input type="text" value="39,829,945"/>	<input type="text" value="36,639,099"/>	<input type="text" value="36,639,099"/>
TOTAL SECTION II	(B)	<input type="text" value="1,673,937"/>	<input type="text" value="1,922,424"/>	<input type="text" value="1,933,284"/>
TOTAL - Surplus/Deficit	(C)	<input type="text" value="38,156,009"/>	<input type="text" value="34,716,675"/>	<input type="text" value="34,705,815"/>

EXPLANATION:

SCHEDULE 1A: DETAIL OF FEE COLLECTION AND RELATED PROGRAM COSTS

Department: Management Services **Budget Period 2021-2022**
Program: 72750400 State Personnel Policy Administration
Fund: State Personnel System Trust (2678)
Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

(1)	(2)	(3)	(4)
<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019-2020	FY 2020-21	FY 2021-2022
<u>Receipts:</u>			
Transfer in from other agencies	35,871,099	36,036,580	36,036,580
Interest Earnings	451,558	251,000	251,000
Refunds and Reimbursements	7,289	-	
Transfers in from other funds		351,519	351,519
Transfer Fund Loan from DFS	3,500,000		
Total Fee Collection to Line (A) - Section I	39,829,945	36,639,099	36,639,099

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	MANAGEMENT SERVICES
Budget Entity:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	STATE PERSONNEL POLICY ADMINISTRATION (72750400)
	2678001

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	68,208,859 (A)		68,208,859
ADD: Other Cash (See Instructions)			0
ADD: Investments	10,570,290 (C)		10,570,290
ADD: Outstanding Accounts Receivable	535,366 (D)		535,366
ADD: <u>Transfer Out from 72750500_2678</u>	-70,849,809 (E)		-70,849,809
Total Cash plus Accounts Receivable	8,464,705 (F)	0	8,464,705
LESS Allowances for Uncollectibles			0
LESS Approved "A" Certified Forwards	59,612 (H)		59,612
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	1,198 (I)	7450.22	8,648
Anticipated Non-Operating Transfer			0
LESS: <u>Unearned Revenue</u>		0 (J)	0
Unreserved Fund Balance, 07/01/20	8,403,896 (K)	(7,450)	8,396,446 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title:	720000 MANAGEMENT SERVICES
Trust Fund Title:	STATE PERSONNEL SYSTEM TRUST
LAS/PBS Fund Number:	2678001

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	79,252,253	(A)
--	-------------------	-----

Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
---	--	-----

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

		(C)
--	--	-----

SWFS Adjustment # B7200007 - GR Service Charge 4th quarter paya	(7,450.22)	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
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Approved "C" Carry Forward Total (FCO) per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	1,452.40	(D)
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Anticipated Non-Operating Transfer		(D)
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Transfer Out from 72750500_2678	(70,849,809.41)	(D)
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		(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	8,396,445	(D)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	8,396,446	(E)
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DIFFERENCE:	(0)	(F)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: State Personnel Policy Administration

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report State Personnel Policy Administration.		



People First

Exhibits or Schedules



People First

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72750500 People First
Fund: 2678 State Personnel System Trust

Specific Authority: Section 110.125, F.S.
Purpose of Fees Collected: To maintain and administer the Personnel Program

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>Refunds and Reimbursements</u>	375		
Total Fee Collection to Line (A) - Section III	375	-	-

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits 010000	1,390,938	1,462,999	1,479,185
OPS 030000 - LBR Realign	-	-	8,000
Expenses 040000	95,507	104,006	104,006
Operating Capital Outlay 060000	1,456	1,500	1,500
Contracted Services 100777	14,518	20,075	20,075
Realign to OPS	-	-	(8,000)
Risk Management Insurance 103241	4,620	7,035	7,035
Lease/Purchase/Equipment 105281	1,587	2,860	2,860
HR Statewide Contract 107040	5,839	5,816	5,816
Human Res SVC/STW Contract 107080	30,927,369	32,229,977	32,229,977
DP Services Assessment - AST 210004	8,386	8,556	8,582
Indirect Costs Charged to Trust Fund	483,673	175,182	-
Total Full Costs to Line (B) - Section III	32,933,892	34,018,006	33,859,036

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	375	-	-
TOTAL SECTION II	(B)	32,933,892	34,018,006	33,859,036
TOTAL - Surplus/Deficit	(C)	(32,933,517)	(34,018,006)	(33,859,036)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward. (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022 MANAGEMENT SERVICES
Trust Fund Title:	STATE PERSONNEL SYSTEM TRUST
Budget Entity:	STATE PERSONNEL POLICY ADMINISTRATION (72750500)
LAS/PBS Fund Number:	2678001

	Balance as of 6/30/2020		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(68,030,791.92)	(A)			(68,030,791.92)
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments		(C)			0.00
ADD: Outstanding Accounts Receivable		(D)			0.00
ADD: Transfer in From BE 72750400 - 2678	70,849,809.41	(E)			70,849,809.41
Total Cash plus Accounts Receivable	2,819,017.49	(F)	0.00		2,819,017.49
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	2,819,017.49	(H)			2,819,017.49
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating)		(I)	0.00		0.00
LESS: <u>Unearned Revenue</u>		(J)	0.00		0.00
Unreserved Fund Balance, 07/01/20	(0.00)	(K)	0.00		(0.00)**

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: 720000 MANAGEMENT SERVICES
Trust Fund Title: STATE PERSONNEL SYSTEM TRUST (72750500)
LAS/PBS Fund Number: 2678001

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20
Total all GLC's 5XXXX for governmental funds; [70,850,757.14] (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) [] (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments:

SWFS Adjustment - Increase A/R (B7200011 & B7200030) [0.00] (C)

SWFS Adjustment # B7200007 - GR Service Charge 4th quarter payable [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS [] (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS [] (D)

A/P not C/F-Operating Categories [947.73] (D)

Anticipated Cash Receivable [] (D)

Transfer In from 72750500 2678 [70,849,809.41] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: [0.00] (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) [(0.00)] (E)

DIFFERENCE: [0.00] (F)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: People First

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for People First.		



Wireless Services

Exhibits or Schedules



Wireless Services

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72900100 Telecommunications Services
Fund: 2105 Communications Working Capital Trust

Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: To pay phone bills of vendors and for fund's operations and the Emergency Medical Services (EMS) Grant.

Type of Fee or Program: (Check ONE Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
CENTREX & SUNCOM Revenues	123,034,254	138,725,728	110,325,728
Telecomm Infrastructure Projects	-	-	-
Air Card Revenues	-	-	-
FIRN Revenues - Sales to Customers	-	-	-
Interagency Agreement - DOAH - Video	-	-	-
Investment Income	835,678	670,000	670,000
BEAR Erate Reimbursements - Not FIRN	-	567,000	567,000
Vendor Reimbursements - Wireless	-	3,700,000	3,700,000
Penalties	129,553	-	-
Prior year warrant cancellation	8,276	-	-
Anticipated Hurricane Irma Reimbursements	-	493,475	-
Refunds and Reimbursements	39,083	-	-
Total Fee Collection to Line (A) - Section III	124,046,844	144,156,203	115,262,728

SECTION II - FULL COSTS			
<u>Direct Costs:</u>			
Salaries and Benefits	4,749,185	5,423,620	5,482,911
Other Personal Services	360,007	382,768	383,824
Expenses	524,457	613,454	659,534
Operating Capital Outlay	34,662	92,159	46,079
SUNCOM Vendor Payments	108,933,423	117,486,638	117,486,638
Florida Information Resources Network	4,991,454	-	-
Risk Management Insurance	73,351	14,939	14,939
Human Resources Contract	22,286	22,204	22,204
Contracted Services	1,768,923	2,612,564	2,612,564
Lease/Lease Equipment	3,137	3,241	3,241
COVID-19	2,191,197	-	-
Data Processing Services	398,286	406,433	407,692
Indirect Costs Charged to Trust Fund	2,239,169	4,467,435	4,349,764
Total Full Costs to Line (B) - Section III	126,289,537	131,525,455	131,469,390

Basis Used: Accrual

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	124,046,844	144,156,203	115,262,728
TOTAL SECTION II	(B)	126,289,537	131,525,455	131,469,390
TOTAL - Surplus/Deficit	(C)	(2,242,693)	12,630,748	(16,206,662)

EXPLANATION of LINE C:
 Negative balances offset by cash balance brought forward. (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022 Department of Management Services
Trust Fund Title:	Communications Working Capital Trust Fund
Budget Entity:	72900100
LAS/PBS Fund Number:	2105

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,066,002.40	(A)		3,066,002.40
ADD: Other Cash (See Instructions)	73,632.85	(B)		73,632.85
ADD: Investments	26,392,636.97	(C)		26,392,636.97
ADD: Outstanding Accounts Receivable	26,597,901.51	(D)	(1,174,743.37)	25,423,158.14
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	56,130,173.73	(F)	(1,174,743.37)	54,955,430.36
LESS Allowances for Uncollectibles	20,821.00	(G)		20,821.00
LESS Approved "A" Certified Forwards	23,887,428.61	(H)		23,887,428.61
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	502,503.79	(I)		502,503.79
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/20	31,719,420.33	(K)	(1,174,743.37)	30,544,676.96 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2021 - 2022
Trust Fund Title:	Department of Management Services
LAS/PBS Fund Number:	Communications Working Capital Trust Fund
	2105

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds;	28,895,088.83	(A)
GLC 539XX for proprietary and fiduciary funds		

Subtract Nonspendable Fund Balance (GLC 56XXX)		(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200010 - Receivable	(3,457,619.25)	(C)
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SWFS Adjustment # B7200042 - Receivable	7,946.17	(C)
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SWFS Adjustment # B7200056 - Receivable	2,199,500.68	(C)
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SWFS Adjustment # B7200062 - Receivable	871.78	(C)
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SWFS Adjustment # B7200068 - Receivable	74,557.25	(C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS		(D)
---	--	-----

Approved FCO Certified Forward per LAS/PBS		(D)
--	--	-----

A/P not C/F-Operating Categories	2,205,871.99	(D)
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Compensated Absences	632,051.66	(D)
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CF Adjustments	(13,592.15)	(D)
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ADJUSTED BEGINNING TRIAL BALANCE:	30,544,676.96	(E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	30,544,676.96	(F)
--	----------------------	-----

DIFFERENCE:	0.00	(G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72900100 Telecommunications Services
Fund: 2344 Wireless Emergency Phone Trust

Specific Authority: Sec 365.172 and 365.173, F.S.
Purpose of Fees Collected: A fee of \$.50 per month is assessed to Florida's wireless telephone subscribers to offset Florida counties' and the service providers' 911 and Emergency 911 capital and operating costs. Fees are deposited into the fund and subsequent distributions are as follows: 44% to counties; 54% to service providers; and an additional 2% to rural counties.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
Receipts:			
<u>Deposits from Wireless 911 Ser.Providers</u>	71,273,264	75,700,000	79,900,000
<u>Deposits from Wireline 911 Ser.Providers</u>	26,406,626	24,346,000	23,372,160
<u>Deposits from Prepaid Wireless Ser.Provide</u>	24,640,185	23,990,000	23,990,000
<u>Investment Income</u>	3,096,977	3,100,000	3,100,000
<u>Next Generation Grant</u>	97,411	3,228,960	1,815,088
<u>Refunds and Reimbursements</u>	200	-	-
<u>Revert and Reappropriate</u>	-	875,802	-
Total Fee Collection to Line (A) - Section III	125,514,663	131,240,762	132,177,248

SECTION II - FULL COSTS

Direct Costs:			
<u>Salaries and Benefits</u>	324,937	410,353	414,836
<u>Other Personal Services</u>	124,258	271,101	272,218
<u>Expenses</u>	105,173	454,929	208,529
<u>Operating Capital Outlay</u>	1,390	3,600	-
<u>Contracted Services</u>	78,590	250,827	6,400,827
<u>Contracted Legal Services</u>	29,716	92,159	92,159
<u>Lease/Lease Equipment</u>	1,387	1,845	1,845
<u>HR Transfer</u>	212	211	211
<u>Data Processing Services Assessment</u>	2,908	2,967	2,976
<u>Grant for Next Generation 911</u>	182,142	3,229,308	1,815,685
<u>Prepaid Wireless</u>	19,380,194	21,600,000	28,950,000
<u>Wireline 911 Distributions to Counties - Wire</u>	28,734,661	30,883,023	30,883,023
<u>Wireline 911 Distributions to Counties</u>	67,769,330	74,802,770	78,189,590
<u>Wireless 911 Distributions to Service Provide</u>	2,619,355	6,000,000	6,000,000
Indirect Costs Charged to Trust Fund	146,121	1,880,915	1,046,791
Total Full Costs to Line (B) - Section III	119,500,374	139,884,008	154,278,690

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	125,514,663	131,240,762	132,177,248
TOTAL SECTION II	(B)	119,500,374	139,884,008	154,278,690
TOTAL - Surplus/Deficit	(C)	6,014,289	(8,643,246)	(22,101,442)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022 Department of Management Services
Trust Fund Title:	Wireless Emergency Telephone System Trust Fund
Budget Entity:	72900100
LAS/PBS Fund Number:	2344

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	458,502.48	(A)		458,502.48
ADD: Other Cash (See Instructions)	24.94	(B)		24.94
ADD: Investments	95,584,736.08	(C)		95,584,736.08
ADD: Outstanding Accounts Receivable - B7200	15,583,467.71	(D)	31,548.60	15,615,016.31
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	111,626,731.21	(F)	31,548.60	111,658,279.81
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	31,309,035.40	(H)		31,309,035.40
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	9,668.90	(I)		9,668.90
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/20	80,308,026.91	(K)	31,548.60	80,339,575.51 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Department of Management Services
Trust Fund Title: Wireless Emergency Telephone System Trust Fund
LAS/PBS Fund Number: 2344

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; 80,305,067.32 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) _____ (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200020 - Reverse estimated payable - Operat 7,000.00 (C)

SWFS Adjustment # B7200020 - Receivable 31,548.60 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS _____ (D)

Approved FCO Certified Forward per LAS/PBS _____ (D)

A/P not C/F-Operating Categories 2,810.48 (D)

Compensated Absences 149.11 (D)

A/P not C/F-Operating Categories (SWFS Adjustment # B7200020) (7,000.00) (D)

_____ (D)

ADJUSTED BEGINNING TRIAL BALANCE: 80,339,575.51 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 80,339,575.51 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Telecommunication Services

Phone Number: (850) 487-9476

(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 2019-98 Statewide Law Enforcement Radio System (SLERS) Prior Audit Follow-Up and Selected Administrative Activities Issued: January 2019	6/30/2019	Contract & Project	<p>Finding No. 1: Department policies and procedures for evaluating the accuracy and completeness of the State’s proportionate share of revenue amounts due from SLERS partners and third-party tenants need enhancement. A similar finding was noted in our report No. 2015-104.</p> <p>Recommendation: We recommend that Department management enhance policies and procedures for evaluating the accuracy and completeness of the reported revenue amounts due from SLERS partners and third-party tenants, including establishing procedures to obtain and review source documents from Harris to validate the amounts due.</p>	<p>August 2020 Status Update Pursuant to the Department’s proposed corrective action plan, the SLERS contract monitoring guide was updated as proposed with the related training delivered on 9/13/2019. This item is now closed.</p>	
AG 2019-98 Statewide Law Enforcement Radio System (SLERS) Prior Audit Follow-Up and Selected Administrative Activities Issued: January 2019	6/30/2019	Contract & Project	<p>Finding No. 2: As similarly noted in our report No. 2015-104, Department records did not always demonstrate that sufficient contract monitoring was performed to verify that contract requirements were met.</p> <p>Recommendation: We recommend that Department management ensure staff adhere to established policies and procedures for documenting Department monitoring of Harris’ compliance with contract requirements.</p>	<p>August 2020 Status Update Pursuant to the Department’s proposed corrective action plan, the SLERS contract monitoring guide was updated as proposed with the related training delivered on 9/13/2019. This item is now closed.</p>	



Wireless Services

Exhibits or Schedules



Wireless Services

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72900200 Wireless Services
Fund: 2432 Law Enforcement Radio System Trust
Specific Authority: Chapter 282, F.S.
Purpose of Fees Collected: A \$1 fee is collected from boat & auto registrations to provide for the construction & operation of the statewide 800 MHz LERS

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22

<u>Receipts:</u>			
From Boat/Vehicles Registrations - DHSN	21,196,441	22,307,018	22,708,721
Tower Rental Fees	40,951	22,876	22,876
Investment Income	515,049	515,049	200,000
Refunds and Reimbursements	9,396	14,516	40
Revert and Reappropriate	-	1,096,103	-
Traffic Infraction Penalties	3,945,428	2,988,525	-
Transfers from within Agency	5,696	-	-
Total Fee Collection to Line (A) - Section III	25,712,961	26,944,087	22,931,637

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	971,556	1,004,299	1,015,570
Other Personal Services	54,904	93,400	93,400
Expenses	192,904	262,601	262,601
Operating Capital Outlay	58,272	22,000	737,230
Acquisition of Motor Vehicles	69,498	-	-
Contracted Services	2,821,288	2,462,377	3,684,594
Risk Management Insurance	1,698	1,829	1,829
Contract Payments	22,451,298	21,561,629	22,708,721
Lease/Lease Equipment	1,621	2,229	2,229
Human Resource Contract	4,047	4,032	4,032
Data Processing Services Assessment	1,873	1,910	1,915
Indirect Costs Charged to Trust Fund	1,950,734	3,375,825	2,125,046
Total Full Costs to Line (B) - Section III	28,579,693	28,792,131	30,637,167

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	25,712,961	26,944,087	22,931,637
TOTAL SECTION II	(B)	28,579,693	28,792,131	30,637,167
TOTAL - Surplus/Deficit	(C)	(2,866,732)	(1,848,044)	(7,705,530)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2021 - 2022

Department Title:	Department of Management Services
Trust Fund Title:	State Agency Law Enforcement Radio System Trust Fund
Budget Entity:	72900200
LAS/PBS Fund Number:	2432

	Balance as of 6/30/2020	(A)	SWFS* Adjustments	(B)	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	52,154.10	(A)			52,154.10
ADD: Other Cash (See Instructions)		(B)			0.00
ADD: Investments	13,646,238.85	(C)			13,646,238.85
ADD: Outstanding Accounts Receivable - B700052	24,941.72	(D)	1,003,947.00		1,028,888.72
ADD: _____		(E)			0.00
Total Cash plus Accounts Receivable	13,723,334.67	(F)	1,003,947.00		14,727,281.67
LESS Allowances for Uncollectibles		(G)			0.00
LESS Approved "A" Certified Forwards	5,544,587.02	(H)			5,544,587.02
Approved "B" Certified Forwards		(H)			0.00
Approved "FCO" Certified Forwards		(H)			0.00
LESS: Other Accounts Payable (Nonoperating B700	1,298.45	(I)	418,023.23		419,321.68
LESS: _____		(J)			0.00
Unreserved Fund Balance, 07/01/20	8,177,449.20	(K)	585,923.77		8,763,372.97 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Department of Management Services
Trust Fund Title: State Agency Law Enforcement Radio System Trust Fund
LAS/PBS Fund Number: 2432

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; 8,177,039.90 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200002 - GR Service Charge 4th quarter paya (418,023.23) (C)

SWFS Adjustment # B7200052 - Receivable 1,003,947.00 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (7,981.33) (D)

CF Adjustments 8,390.63 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 8,763,372.97 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 8,763,372.97 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72900200 Wireless Services
Fund: 2510 Operating Trust Fund

Specific Authority: Chapter 2016-66, Section 84, Laws of Florida; and
Purpose of Fees Collected: Section 216.177 Florida Statutes

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>Noncapital Grants and Donations</u>	-	-	-
<u>FirstNet Grant</u>	33,726	16,727	-
<u>Revert and Reappropriate</u>	-	307,856	-
Total Fee Collection to Line (A) - Section III	33,726	324,583	-

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Grants and Aid - Implementation Grants</u>	14,905	-	-
<u>Indirect Costs Charged to Trust Fund</u>		353,519	-
Total Full Costs to Line (B) - Section III	14,905	353,519	-

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	33,726	324,583	-
TOTAL SECTION II	(B)	14,905	353,519	-
TOTAL - Surplus/Deficit	(C)	18,821	(28,936)	-

EXPLANATION of LINE C:
Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022 Department of Management Services
Trust Fund Title:	Operating Trust Fund
Budget Entity:	72900200
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	28,935.90	(A)		28,935.90
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	28,935.90	(F)	0.00	28,935.90
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	28,935.90	(K)	0.00	28,935.90 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Department of Management Services
Trust Fund Title: Operating Trust Fund
LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; 28,935.90 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 28,935.90 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 28,935.90 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Wireless Services

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for Wireless Services.		

Office of Policy and Budget - June 2020



State Data Center

Exhibits or Schedules



State Data Center

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period: 2021 - 22**
Program: 72900600 State Data Center
Fund: 2792 Working Capital Trust

Specific Authority: F.S. 282.201
Purpose of Fees Collected: Provide funds sufficient to cover the operation of the Data Center

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
Receipts:			
<u>Sale of Data Processing Svcs-State</u>	60,545,436	61,125,059	64,169,544
<u>Sale of Data Processing Svcs-Non-State</u>	149,376	138,312	138,312
<u>Interest Earnings</u>	194,386	40,000	40,000
<u>Fee</u>	71	-	-
<u>Donations</u>	10	-	-
<u>Refunds</u>	625	100	100
<u>Revert and Reappropriate Sections 83 ar</u>	0	436000	0
<u>Transfer in from DFS Loan</u>	8,000,000	-	-
Total Fee Collection to Line (A) - Section III	68,889,904	61,739,471	64,347,956

SECTION II - FULL COSTS

Direct Costs:

<u>Salaries and Benefits</u>	12,080,124	14,713,091	13,004,553
<u>Other Personal Services</u>	197,452	376,839	377,956
<u>Expense</u>	3,800,257	3,912,336	3,445,500
<u>Operating Capital Outlay</u>	26,921	320,996	61,334
<u>Contracted Services</u>	27,434,533	29,599,666	31,942,504
<u>Cloud Comp Services</u>	100,000	100,000	100,000
<u>Risk Management</u>	25,813	32,146	32,146
<u>COVID-19</u>	1,005,249	-	-
<u>Deferred-Pay Com Contracts</u>	2,304,009	2,043,790	1,684,861
<u>Lease Purchase</u>	4,079,272	4,529,834	2,844,443
<u>Disaster Recovery Service</u>	3,713,798	4,000,537	4,000,537
<u>HR Statewide Contract</u>	54,591	54,389	49,783
Indirect Costs Charged to Trust Fund	12,760,301	7,544,588	7,368,448
Total Full Costs to Line (B) - Section III	67,582,320	67,228,212	64,912,065

Basis Used: Accrual

SECTION III - SUMMARY

TOTAL SECTION I	(A)	68,889,904	61,739,471	64,347,956
TOTAL SECTION II	(B)	67,582,320	67,228,212	64,912,065
TOTAL - Surplus/Deficit	(C)	1,307,584	(5,488,741)	(564,109)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022 Department of Management Services
Trust Fund Title:	Working Capital Trust Fund
Budget Entity:	72900600
LAS/PBS Fund Number:	2792

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,819,207.97	(A)		9,819,207.97
ADD: Other Cash (See Instructions)	125,525.00	(B)		125,525.00
ADD: Investments	5,177,859.47	(C)		5,177,859.47
ADD: Outstanding Accounts Receivable	5,576,554.14	(D)	(1,991,084.18)	3,585,469.96
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	20,699,146.58	(F)	(1,991,084.18)	18,708,062.40
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	3,567,146.32	(H)		3,567,146.32
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	517.78	(I)	7,158.58	7,676.36
LESS: Transfer out to 72900700 2792	4,730,516.00	(J)		4,730,516.00
Unreserved Fund Balance, 07/01/20	12,400,966.48	(K)	(1,998,242.76)	10,402,723.72 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2021 - 2022</u> <u>Department of Management Services</u>
Trust Fund Title:	<u>Working Capital Trust Fund</u>
LAS/PBS Fund Number:	<u>2792</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	14,137,515.03 (A)
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Subtract Nonspendable Fund Balance (GLC 56XXX)	(B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200058 - Receivable	(2.00) (C)
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SWFS Adjustment # B7200014 - GR Service Charge 4th quarter payab	(7,158.58) (C)
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SWFS Adjustment # B7200025 - Receivable	(1,991,082.18) (C)
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Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	(D)
---	-----

Approved FCO Certified Forward per LAS/PBS	(D)
--	-----

A/P not C/F-Operating Categories	12,681.04 (D)
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Compensated Absences Liability	1,601,617.76 (D)
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Installment Purchase Contracts	1,346,552.96 (D)
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Capital Assets Adjustment	33,115.69 (D)
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Transfer to 72900700 2792	(4,730,516.00) (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	10,402,723.72 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	10,402,723.72 (F)
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DIFFERENCE:	0.00 (G)*
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***SHOULD EQUAL ZERO.**

AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020 - 2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: State Data Center

Phone Number: (850) 487-9476

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
AG Report No. 2019-152 Operational Audit of the Agency for State Technology, State IT Project Management and Oversight Issued: March 2019	6/30/2019	Bureau of Strategy Management	<p>Finding No. 1: State IT Project Oversight AST IT project oversight controls need enhancement to ensure that required State agency compliance assessments are conducted and that information regarding State IT projects is accurately reported to the Governor and Legislature.</p> <p>Recommendation: We recommend that AST management ensure that IT project oversight activities, including assessments of State agency compliance with AST project management and oversight standards, are conducted in accordance with State law. We also recommend that AST management establish controls to verify the accuracy of the information reported to the Governor and Legislature.</p>	<p>August 2020 Status Update The SDC adopted the recommended controls and have continued to follow them since the move to DMS. The process for determining compliance is set at the beginning of each review cycle to allow for adjustments and to focus on issues or targeted inquiries on certain aspects of compliance. The 2018, 2019 reports documents the methodology used for the compliance assessment reviews, which included the self-assessment and verification process, as noted in the Auditor General's report. DMS continues this process for the 2020 reviews which are currently underway.</p>	
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	<p>Finding No. 1: The SDC's disaster recovery plan, annual testing, and processes for customers subscribing to the SDC disaster recovery services need improvement to ensure that critical SDC operations are recovered and continue in the event of a disaster or other interruption in service.</p> <p>Recommendation: To ensure recoverability of the critical applications maintained at the SDC in the event of a disaster or other interruption of service, we recommend that Department management:</p> <ul style="list-style-type: none"> * Conduct a BIA to identify all critical SDC applications and include step-by-step instructions in the DRP for each identified critical application. * Conduct testing of all identified critical applications, evaluate and timely remediate issues identified in testing, and incorporate necessary DRP modifications identified during the testing. * Accurately define the roles and responsibilities for customer entities that subscribe to DR services and ensure testing requirements are documented with the customer entities prior to DR testing. * Timely evaluate and remediate customer entity DR testing results. * Ensure full-scale testing is performed to verify that all applications and infrastructure can be timely restored for customer entities subscribing to DR services. 	<p>August 2020 Status Update The SDC continues to work to finalize updates to the DR plan. In addition to the build out of the BIA information in the system, "CI Review Due" has been added to the customer portal. When a customer logs into the portal they will see "CI Review Due" with a count of CI's that have not been reviewed in the past year. Also, the SDC is working to ensure that training on this functionality is provided at upcoming customer meetings. On May 6, 2020 to May 7, 2020 a DST DR customers, all DR service subscriber Agency DR exercise occurred. Documentation of the test is being reviewed/finalized.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	<p>Finding No. 2: The SDC's continuity of operations plan continues to need improvement to ensure the timely resumption of critical business operations in the event of a disaster or other interruption in service.</p> <p>Recommendation: To promote the continued operations of the SDC, we recommend that Department management include in the SDC COOP, or incorporate by reference, all essential information specified in State law.</p>	<p>August 2020 Status Update An updated version of the Essential Personnel – Emergency Management Duty procedure was completed in July 20, 2020. Additionally, an update of the COOP was completed July 16, 2020. The SDC continues to incorporate requirements associated with the essential personnel designations.</p>	
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	<p>Finding No. 3: Inventory repositories for IT resources at the SDC were not complete and in some cases were not accurate, and configuration management database audits for servers were not performed, increasing the risk that IT resources may not be appropriately monitored, tested, and evaluated.</p> <p>Recommendation: To ensure the accuracy of IT asset records, we recommend that Department management continue efforts to establish a complete, accurate, and up-to-date inventory of all SDC-managed hardware, perform annual reconciliations of the repository for physical assets to the data center cabinets, and complete the CMDB configuration audits annually.</p>	<p>August 2020 Status Update Property management staff completed a full physical inventory of the data center floor areas on April 2, 2020. Additionally, the SDC continues to conduct CMDB configuration audits, 301 audits were conducted for fiscal year 2019-2020</p>	
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	<p>Finding No. 4: SDC processes for reconciling, tracking, and securing backup tapes need improvement to ensure that all backup tapes are accounted for and location and status records are accurate.</p> <p>Recommendation: We recommend that Department management ensure that semiannual reconciliations of the backup systems that create backup tapes to the tracking system used to record the movement of tapes to the off-site storage location are performed as specified in Department procedures and documented. In addition, tape tracking system records should periodically be compared to the physical tape inventory at the off-site storage location. We also recommend that Department management ensure that tape location records are timely updated and accurate records of destruction are maintained.</p>	<p>August 2020 Status Update Tape management staff are working daily to clean up tape track and ensure that tapes are processed correctly and documented. A tape reconciliation was completed in May 2020. Additionally, the process is underway to remove unneeded tapes from the backup site for destruction.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	Finding No. 5: Some access privileges did not promote an appropriate separation of duties or were not necessary based on users' assigned job responsibilities. Recommendation: To promote compliance with State law and an appropriate separation of duties, we recommend that Department management properly restrict administrative access privileges to the mainframe, Windows servers, and Oracle database environments, and the interconnected network domains, to only those functions necessary for the user's assigned job responsibilities and ensure administrative accounts are timely disabled when no longer necessary.	August 2020 Status Update The SDC initiated project number 2020-003 to address customer administrator access. The project involves generating agency-specific access listings from each platform, soliciting feedback on access from customer agencies, account clean-up, delegations of access, and where applicable, risk acceptance.	
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	Finding No. 6: SDC processes for performance and documentation of periodic access reviews need improvement to ensure assigned access remains appropriate. Recommendation: We recommend that Department management perform comprehensive periodic reviews of logical and physical access privileges for users, maintain documentation of the reviews conducted, and ensure that access privileges are timely removed when no longer needed.	August 2020 Status Update The SDC initiated project number 2020-003 to address customer administrator access. The project involves generating agency-specific access listings from each platform, soliciting feedback on access from customer agencies, account clean-up, delegations of access, and where applicable, risk acceptance.	
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	Finding No. 7: SDC backup controls continue to need improvement to ensure backups for all IT resources requiring backup are appropriately performed and periodically tested for recoverability to ensure that customer data is readily recoverable in response to an unexpected event. Recommendation: We recommend that Department management ensure that all required server backups are timely and successfully performed, legacy backup systems are monitored to help ensure backup tasks are timely and successfully completed, and backups are periodically tested for recoverability.	August 2020 Status Update The SDC Backup and Recovery team continues to monitor backups to ensure they are timely and successful. Additionally, update of the Backup and Recovery Procedures was completed in February 2020. The procedures were updated to include all backup and corresponding monitoring process requirements.	
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	Finding No. 8: SDC procedures and processes for the management and monitoring of software licensing agreements need improvement to help prevent software licensing violations. Recommendation: We recommend that Department management promptly complete the software asset management project and finalize procedures for managing and monitoring software licensing agreements.	August 2020 Status Update Due to recent organizational changes, the SDC is working to identify proper placement of software asset management duties.	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	<p>Finding No. 9: The SDC's monitoring and reporting of the performance metrics for database and network services provided to customer entities as defined in service-level agreements need improvement to ensure that critical incidents affecting the database and network services are timely detected, documented, and, as applicable, resolved and that performance uptime is accurately calculated and reported.</p> <p>Recommendation: We recommend that Department management ensure that SDC database performance uptime metrics included in the SLAs are met, appropriate documentation for uptime performance statistics is maintained, and network services performance uptime metrics reflect all SDC-managed network devices used by each customer entity.</p>	<p>August 2020 Status Update The SDC initiated project number 2019-015 to address gaps in logging and monitoring.</p>	
AG Report No. 2020-149 Operational Audit of the DMS State Data Center Operations Issued: March 2020	6/30/2020	SDC	<p>Finding No. 10: Certain SDC security controls related to logical access, tape encryption, vulnerability management, configuration management, user authentication, service accounts, and logging and monitoring, need improvement to ensure the confidentiality, integrity, and availability of customer entity data and related IT resources.</p> <p>Recommendation: We recommend that Department management improve certain security controls related to logical access, tape encryption, vulnerability management, configuration management, user authentication, service accounts, and logging and monitoring to ensure the confidentiality, integrity, and availability of customer entity data and related IT resources.</p>	<p>August 2020 Status Update The Department continues to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources.</p>	
IA 2020-036 Audit of Cybersecurity with a Focus on Malware Issued: May 2020	6/30/2020	SDC	<p>Finding No. 8: Department and DST-SDC Incident Response Policies and Procedures need improvement.</p> <p>Recommendation: We recommend that both the Department's CIO and the CISO ensure the policies on incident response are updated to meet the requirements of the Florida Cybersecurity Standard and develop or revise procedures to guide workers on malware response during an incident.</p> <p>Also see - Administration</p>	<p>Planned Corrective Action: Updated Department CSIRT procedures and forms were drafted and are in final review. These procedures expand on existing requirements, consistent with those identified in 60GG-2 FAC. Additionally, the new merged drafts of the Information Technology Security Policy and Acceptable Use Policy define related requirements for reporting, etc., consistent with those identified in 60GG-2 FAC.</p> <p>August 2020 Status Update Documentation continues to route through the formal review process.</p>	

REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA 2020-036 Audit of Cybersecurity with a Focus on Malware Issued: May 2020	6/30/2020	SDC	<p>Finding No. 9: Various Department rules requirements were not included in Department or DST-SDC policies and procedures.</p> <p>Recommendation: We recommend that the Department's CIO and the CISO ensure the policies and procedures are updated to be compliant with Department rules.</p> <p>Also see - Administration</p>	<p>Planned Corrective Action: The Department drafted new policies which are in final review. These policies expand on existing requirements, consistent with those identified in 60GG-2 FAC.</p> <p>August 2020 Status Update Documentation continues to route through the formal review process.</p>	

Office of Policy and Budget - June 2020



Office of the State Chief Information Officer

Exhibits or Schedules



Office of the State Chief Information Officer

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72900700 Office of the State CIO
Fund: 2792 Working Capital Trust

Specific Authority: F.S. 282.201
Purpose of Fees Collected: Provide funds sufficient to cover the operation of the Data Center.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>Reimbursements</u>	1,727	-	-
Total Fee Collection to Line (A) - Section III	1,727	-	-

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	2,425,661	4,209,263	4,088,594
<u>Other Personal Services</u>	16,335	195,594	195,594
<u>Expenses</u>	961,341	963,087	1,019,456
<u>Operating Capital Outlay</u>	15,158	37,000	-
<u>Contracted Services</u>	752,449	790,297	861,744
<u>Risk Management Insurance</u>	10,892	4,903	4,903
<u>Lease Purchase</u>	-	7,102	7,102
<u>HR Statewide Contract</u>	11,768	12,708	12,050
<u>Administrative Overhead</u>	539,243	-	-
<u>Indirect Costs Charged to Trust Fund</u>	(4,730,516)	(6,161,851)	(6,189,443)
Total Full Costs to Line (B) - Section III	2,331	58,103	-

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	1,727	-
TOTAL SECTION II	(B)	2,331	58,103
TOTAL - Surplus/Deficit	(C)	(604)	(58,103)

EXPLANATION of LINE C:

Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022 Department of Management Services
Trust Fund Title:	Working Capital Trust Fund
Budget Entity:	72900700
LAS/PBS Fund Number:	2792

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(4,512,188)	(A)		(4,512,188)
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments		(C)		0
ADD: Outstanding Accounts Receivable		(D)		0
ADD: Transfer from 72900600 2792	4,730,516	(E)		4,730,516
Total Cash plus Accounts Receivable	218,328	(F)	0	218,328
LESS Allowances for Uncollectibles		(G)		0
LESS Approved "A" Certified Forwards	218,327	(H)		218,327
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards		(H)		0
LESS: Other Accounts Payable (Nonoperating)		(I)		0
LESS: Residual Equity Transfer In		(J)		0
Unreserved Fund Balance, 07/01/20	1	(K)	0	1 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2021 - 2022</u> <u>Department of Management Services</u>
Trust Fund Title:	<u>Working Capital Trust Fund</u>
LAS/PBS Fund Number:	<u>2792</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20	
Total all GLC's 5XXXX for governmental funds;	
GLC 539XX for proprietary and fiduciary funds	(4,990,010.63) (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)	_____ (B)
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Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
	_____ (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS	_____ (D)
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Approved FCO Certified Forward per LAS/PBS	_____ (D)
--	-----------

A/P not C/F-Operating Categories	9,494.81 (D)
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Compensated Absences Liability	283,116.32 (D)
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Capital Assets Adjustment	(33,115.69) (D)
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Transfer in from 72900600 2792	4,730,516.00 (D)
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ADJUSTED BEGINNING TRIAL BALANCE:	0.81 (E)
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UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	0.81 (F)
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DIFFERENCE:	(0.00) (G)*
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***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Office of State Chief Information Officer

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for the Office of the State CIO.		

Office of Policy and Budget - June 2020



Public Employees Relations Commission

Exhibits or Schedules



Public Employees Relations Commission

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72920100 Public Employees Relations Commission
Fund: 2558 PERC Trust

Specific Authority: Sections 212.2, 447.205, 447.305, 447.307, and 447.308 Florida Statutes
Purpose of Fees Collected: To help defray the cost of providing publications, subscriptions, and copies of records and documents.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>Local Government half-cent Sales Tax from</u>	1,991,885	2,000,000	2,200,000
<u>Refunds/Reimbursements</u>	11,782	-	-
<u>Investment Income</u>	133,277	134,610	94,940
Total Fee Collection to Line (A) - Section III	2,136,944	2,134,610	2,294,940

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	1,217,727	1,374,560	1,387,934
<u>Other Personal Services</u>	18,913	53,628	53,628
<u>Expenses</u>	227,870	345,814	345,814
<u>Operating Capital Outlay</u>	4,795	5,721	5,721
<u>Contracted Services</u>	32,000	32,500	32,500
<u>Risk Management Insurance</u>	2,006	2,044	2,044
<u>TR/DMS/HR SVCS/STW Contract</u>	4,894	4,876	4,876
<u>Data Processing Services Assessment</u>	41,981	24,201	24,276
<u>Indirect Costs Charged to Trust Fund</u>	1,048,547	1,049,860	138,555
Total Full Costs to Line (B) - Section III	2,598,733	2,893,204	1,995,348

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	2,136,944	2,294,940
TOTAL SECTION II	(B)	2,598,733	1,995,348
TOTAL - Surplus/Deficit	(C)	(461,789)	299,592

EXPLANATION of LINE C:
Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2021 - 2022

Department Title:	Department of Management Services
Trust Fund Title:	Public Employees Relations Commission Trust Fund
Budget Entity:	72920100
LAS/PBS Fund Number:	2558

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	157,014.45 (A)		157,014.45
ADD: Other Cash (See Instructions)			0.00
ADD: Investments	3,713,696.35 (C)		3,713,696.35
ADD: Outstanding Accounts Receivable	71,108.73 (D)		71,108.73
ADD: _____			0.00
Total Cash plus Accounts Receivable	3,941,819.53 (F)	0.00	3,941,819.53
LESS Allowances for Uncollectibles			0.00
LESS Approved "A" Certified Forwards	42,246.73 (H)		42,246.73
Approved "B" Certified Forwards			0.00
Approved "FCO" Certified Forwards			0.00
LESS: Other Accounts Payable (Nonoperating)	388.16 (I)	2,149.61	2,537.77
LESS: _____			0.00
Unreserved Fund Balance, 07/01/20	3,899,184.64 (K)	(2,149.61)	3,897,035.03 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Department of Management Services
Trust Fund Title: Public Employees Relations Commission Trust Fund
LAS/PBS Fund Number: 2558

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; 3,725,647.50 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B7200006 - GR Service Charge 4th quarter paya (2,149.61) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Compensated Absences 173,537.14 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 3,897,035.03 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 3,897,035.03 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget Entity: Public Employee Relations Commission

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for the Public Employee Relations Commission.		



Florida Commission on Human Relations

Exhibits or Schedules



Florida Commission on Human Relations

Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** 2021 - 22
Program: 72950100 Commission on Human Relations
Fund: 2261 Federal Grants Trust Fund

Specific Authority: Section 760.06, Florida Statutes
Purpose of Fees Collected: Federal Grants HUD and EEOC. No state fees collected.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>HUD Grants</u>	-	1,163,542	1,263,892
<u>EEOC Grant</u>	-	755,400	755,400
<u>Additional 1 HUD COVID-19 CARES AC</u>	-	100,350	-
<u>Investment Income</u>	-	12,984	-
Total Fee Collection to Line (A) - Section III	-	2,032,276	2,019,292

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	-	576,672	899,007
<u>Other Personal Services</u>	-	43,334	43,334
<u>Expenses</u>	-	430,496	442,798
<u>Operating Capital Outlay</u>	-	19,500	5,000
<u>Risk Management Insurance</u>	-	83,478	83,478
<u>Administrative Overhead</u>	-	120,051	242,855
<u>Contracted Services</u>	-	69,000	69,000
<u>Lease/Lease Equipment</u>	-	23,753	23,753
<u>HR Statewide Contract</u>	-	8,679	9,995
<u>DP Services Assessment</u>	-	49,987	50,141
<u>Northwest Regional DC</u>	-	67,289	116,959
<u>Indirect Costs Charged to Trust Fund</u>	-	(1,135,458)	-
Total Full Costs to Line (B) - Section III	-	356,781	1,986,320

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	-	2,032,276
TOTAL SECTION II	(B)	-	356,781
TOTAL - Surplus/Deficit	(C)	-	1,675,495

EXPLANATION of LINE C:
Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2021 - 2022 Department of Management Services
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	72950100
LAS/PBS Fund Number:	2261

	Balance as of 6/30/2020		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	0.51	(A)		0.51
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments		(C)		0.00
ADD: Outstanding Accounts Receivable		(D)		0.00
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	0.51	(F)	0.00	0.51
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)		(I)		0.00
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/20	0.51	(K)	0.00	0.51 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Department of Management Services
Trust Fund Title: Federal Grants Trust Fund
LAS/PBS Fund Number: 2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 72 Management Services **Budget Period:** **2021 - 22**
Program: 72950100 Commission on Human Relations
Fund: 2510 Operating Trust Fund

Specific Authority: Section 760.06, Florida Statutes

Purpose of Fees Collected: _____

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2019 - 20	FY 2020 - 21	FY 2021 - 22
<u>Receipts:</u>			
<u>HUD Grants</u>	840,264	-	-
<u>EEOC Grant</u>	314,900	-	-
<u>Investment Income</u>	12,908	-	-
Total Fee Collection to Line (A) - Section III	1,168,072	-	-

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	267,999	-	-
<u>Other Personal Services</u>	41,040	-	-
<u>Expenses</u>	262,212	-	-
<u>Operating Capital Outlay</u>	4,074	-	-
<u>Risk Management Insurance</u>	72,444	-	-
<u>Administrative Overhead</u>	121,651	-	-
<u>Contracted Services</u>	61,717	-	-
<u>Lease/Lease Equipment</u>	17,961	-	-
<u>HR Statewide Contract</u>	8,053	-	-
<u>DP Services Assessment</u>	67,235	-	-
<u>Indirect Costs Charged to Trust Fund</u>	1,437	1,136,497	-
Total Full Costs to Line (B) - Section III	925,823	1,136,497	-

Basis Used: Accrual

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	1,168,072	-
TOTAL SECTION II	(B)	925,823	1,136,497
TOTAL - Surplus/Deficit	(C)	242,249	(1,136,497)

EXPLANATION of LINE C:
Negative balances offset by cash balance brought forward (See Schedule I)

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2021 - 2022

Department Title:	Department of Management Services
Trust Fund Title:	Operating Trust Fund Admin HR
Budget Entity:	72950100
LAS/PBS Fund Number:	2510

	Balance as of 6/30/2020	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,121,393.11 (A)		1,121,393.11
ADD: Other Cash (See Instructions)	45,000.00 (B)		45,000.00
ADD: Investments	(C)		0.00
ADD: Outstanding Accounts Receivable	(D)		0.00
ADD: _____	(E)		0.00
Total Cash plus Accounts Receivable	1,166,393.11 (F)	0.00	1,166,393.11
LESS Allowances for Uncollectibles	(G)		0.00
LESS Approved "A" Certified Forwards	48,885.55 (H)		48,885.55
Approved "B" Certified Forwards	(H)		0.00
Approved "FCO" Certified Forwards	(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	(I)		0.00
LESS: _____	(J)		0.00
Unreserved Fund Balance, 07/01/20	1,117,507.56 (K)	0.00	1,117,508 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2021 - 2022

Department Title: Department of Management Services

Trust Fund Title: Operating Trust Fund Admin HR

LAS/PBS Fund Number: 2510

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/20

Total all GLC's 5XXXX for governmental funds; 1,113,430.32 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories 4,077.24 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,117,507.56 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 1,117,507.56 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2020-2021

Department: Management Services

Chief Internal Auditor: Ronnie Atkins

Budget

Entity: Florida Commission on Human Relations

Phone Number: (850) 487-9476

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
			There are no findings to report for the Florida Commission on Human Relations.		

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Management Services

Agency Budget Officer/OPB Analyst Name: Morgan Helton/Lee Moore

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)				
	72010100	72010300	72400100	72400200	72600200

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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	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 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5 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	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 included in the LAS/PBS Web upload process requires 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	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 28)? 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.	N/A	N/A	N/A	N/A	N/A
---	-----	-----	-----	-----	-----

Action	Program or Service (Budget Entity Codes)					
	72010100	72010300	72400100	72400200	72600200	
AUDITS:						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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	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.					

Action		Program or Service (Budget Entity Codes)				
		72010100	72010300	72400100	72400200	72600200
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 2019-20 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. Note that there is a \$5,000 allowance at the department level.					
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 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 page 95 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 #21-001?	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72010100	72010300	72400100	72400200	72600200
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)	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 27 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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
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
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72010100	72010300	72400100	72400200	72600200
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).					
TIP	If an appropriation made in the FY 2020-21 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?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72010100	72010300	72400100	72400200	72600200
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

Action		Program or Service (Budget Entity Codes)				
		72010100	72010300	72400100	72400200	72600200
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
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 132 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 163 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 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	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.					

Action	Program or Service (Budget Entity Codes)				
	72010100	72010300	72400100	72400200	72600200
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 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
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 104 through 107 of the LBR Instructions regarding a 10% reduction in 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
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.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
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	N/A	N/A
15.2 Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A	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	N/A	N/A
AUDIT:					
15.4 Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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

Action	Program or Service (Budget Entity Codes)				
	72010100	72010300	72400100	72400200	72600200
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	N	Y	N	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
16.3 Does the FY 2019-20 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: 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	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 116 through 160 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 detail?	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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US ?	N/A	N/A	N/A	N/A	N/A
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72010100	72010300	72400100	72400200	72600200
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

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Management Services

Agency Budget Officer/OPB Analyst Name: Morgan Helton/Lee Moore

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)				
	72600300	72600400	72600500	72600800	72750200

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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	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 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5 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	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 included in the LAS/PBS Web upload process requires 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	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 28)? 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.	N/A	N/A	N/A	N/A	N/A
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AUDITS:

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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	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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
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.						
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 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 page 95 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 #21-001?	Y	Y	Y	Y	Y
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)	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

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
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 27 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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
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
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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.					

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
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).					
TIP	If an appropriation made in the FY 2020-21 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?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72600300	72600400	72600500	72600800	72750200
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)				
		72600300	72600400	72600500	72600800	72750200
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 132 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 163 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 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	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)						

Action	Program or Service (Budget Entity Codes)				
	72600300	72600400	72600500	72600800	72750200
13.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)					
14.1 Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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
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.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)					
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	N/A	N/A
15.2 Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A	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	N/A	N/A
AUDIT:					
15.4 Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y

Action	Program or Service (Budget Entity Codes)				
	72600300	72600400	72600500	72600800	72750200
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: 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	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 116 through 160 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 detail?	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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	N/A
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION					
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5 Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y

	Program or Service (Budget Entity Codes)				
Action	72600300	72600400	72600500	72600800	72750200

<p>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.</p>	
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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

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Management Serices
Agency Budget Officer/OPB Analyst Name: Morgan Helton/Lee Moore

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	72750300	72750400	72750500	72900100	72900200

I. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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	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 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5 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	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 included in the LAS/PBS Web upload process requires 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	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 28)? 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.	N/A	N/A	N/A	N/A	N/A
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AUDITS:

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
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	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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

		Program or Service (Budget Entity Codes)				
Action		72750300	72750400	72750500	72900100	72900200
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.						
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 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 68 through 70 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 page 95 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 #21-001?	Y	Y	Y	Y	Y
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)	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

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
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 27 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 (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y	Y	Y
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
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
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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 66 through 70 of the LBR Instructions.					

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
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 2020-21 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?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
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
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

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
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 132 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 163 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 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	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	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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
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.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
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	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	N/A	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	N/A	N/A
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (UCSR,SCXI) (LAS/PBS Web - see pages 111-115 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 2019-20 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

Action		Program or Service (Budget Entity Codes)				
		72750300	72750400	72750500	72900100	72900200
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	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 116 through 160 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 detail?	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 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					
19. FLORIDA FISCAL PORTAL						
19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y

Fiscal Year 2021-22 LBR Technical Review Checklist

Department/Budget Entity (Service): Management Serices

Agency Budget Officer/OPB Analyst Name: Morgan Helton/Lee Moore

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)			
	72900600	72900700	72920100	72950100

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, 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	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	

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	
1.5 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	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 included in the LAS/PBS Web upload process requires 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	Y	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	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 28)? Do they clearly describe the issue?	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.	N/A	N/A	N/A	N/A	
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AUDITS:

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	
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	Y	
4.2	Is the program component code and title used correct?	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	
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	
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	
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	
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 2019-20 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
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.						
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	
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 28 of the LBR Instructions.)	Y	Y	Y	Y	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 66 through 68 of the LBR Instructions.)	Y	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	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	
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	
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	
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 page 95 of the LBR Instructions.)	Y	Y	Y	Y	
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #21-001?	Y	Y	Y	Y	
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)	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	

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	
7.14	Do the amounts reflect appropriate FSI assignments?	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	
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.)	Y	Y	Y	Y	
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y	Y	
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	
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	
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	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	
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	
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2020-21? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2020-21. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	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.						

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
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).					
TIP	If an appropriation made in the FY 2020-21 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	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	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	
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	
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	
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	
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	
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?	Y	Y	Y	Y	
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
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	
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	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	
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	
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	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	
8.17	If applicable, are nonrecurring revenues entered into Column A04?	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	
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	
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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	
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	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	
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	
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	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	
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	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	

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
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	
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	
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	
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	
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 132 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 163 of the LBR Instructions.)	Y	Y	Y	Y	
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 92 of the LBR Instructions.)	Y	Y	Y	Y	
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	Y	
11. SCHEDULE IV (EADR, SC4)						
11.1	Are the correct Information Technology (IT) issue codes used?	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	
13. SCHEDULE VIIIB-1 (EADR, S8B1)						

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
13.1	Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding an 8.5% reduction in 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	
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the					
14. SCHEDULE VIII B-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)						
14.1	Do the reductions comply with the instructions provided on pages 104 through 107 of the LBR Instructions regarding a 10% reduction in 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	
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.					
TIP	If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					
15. SCHEDULE VIII C (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
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	N/A	
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 108 through 110 of the LBR instructions?	N/A	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	N/A	
AUDIT:						
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 111-115 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	
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
16.3	Does the FY 2019-20 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	

Action		Program or Service (Budget Entity Codes)				
		72900600	72900700	72920100	72950100	
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	
16.5	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	
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	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	
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 116 through 160 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 136 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	Y	Y	Y	Y	
AUDITS - GENERAL INFORMATION						
TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 162-164) 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	Y	
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	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	
18.5	Are the appropriate counties identified in the narrative?	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	

	Program or Service (Budget Entity Codes)				
Action	72900600	72900700	72920100	72950100	

<p>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.</p>	
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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