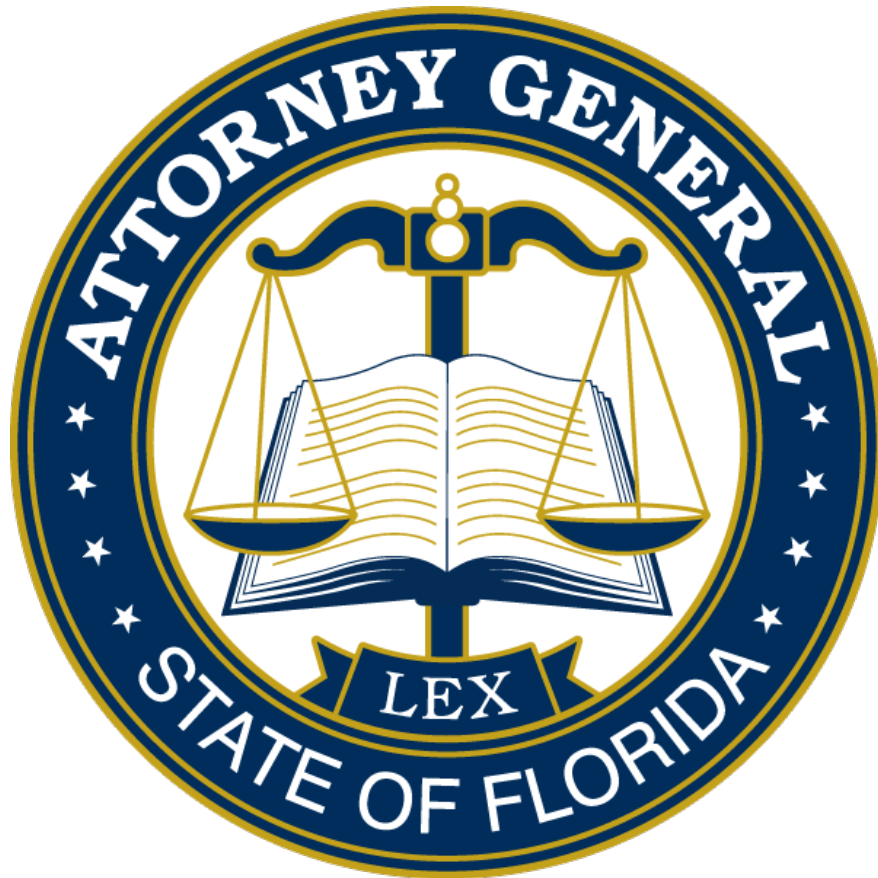


Legislative Budget Request

FY 2022-23



Department of Legal Affairs
Office of the Attorney General

PL 01 The Capitol
Tallahassee, Florida 32399-1050



ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL

PL-01 The Capitol
Tallahassee, FL 32399-1050
Phone (850) 414-3300
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Legislative Budget Request

Department of Legal Affairs

September 15, 2021

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

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

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

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Legal Affairs is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2022-23 Fiscal Year. This submission has been approved by Attorney General Ashley Moody.

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

Sincerely,

Sarah Nortelus
Deputy Director of Administration

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Legal Affairs		
Contact Person:	Timothy L. Newhall	Phone Number:	(850) 414-3633
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	NE 32 nd Street, LLC v. Board of Trustees of the Internal Improvement Trust Fund, Department of Environmental Protection, and Palm Beach County Property Appraiser.		
Court with Jurisdiction:	Fifteenth Judicial Circuit of Florida		
Case Number:	2016 CA 003800		
Summary of the Complaint:	State Defendants have slandered Plaintiff’s title to land submerged under the Intracoastal Waterway in Palm Beach County by claiming the land as sovereign. Plaintiff seeks to quiet title, damages for slander of title, ejectment, and declaratory relief.		
Amount of the Claim:	No specific dollar amount, but Plaintiff has submitted appraisal that portion of submerged land at issue is worth \$20,000,000.		
Specific Statutes or Laws (including GAA) Challenged:	N/A		
Status of the Case:	Case currently scheduled for trial on January – March 2022 trial docket. Currently the Trustees are pursuing an interlocutory appeal of a Partial Summary Judgment quieting title to a parcel of submerged lands not claimed as sovereign by the State.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Legal Affairs		
Contact Person:	Samantha-Josephine Baker	Phone Number:	(813) 577-4526
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Robert Pierre v. Ashley Moody; Ron DeSantis; Public Defenders Office, 20th Jud. Cir.; State Attorney Office, 20th Jud. Cir.		
Court with Jurisdiction:	U.S. Middle District – Ft. Myers (timely Notice of Appeal to Eleventh Circuit)		
Case Number:	2:21-cv-00453, pending Eleventh Circuit appeal case number		
Summary of the Complaint:	<p>Plaintiff Robert Pierre, along with 39 other Lee County jail inmates, filed suit against the 20th Judicial Circuit’s Public Defender’s and State Attorney’s Offices, Governor Ron DeSantis, and Attorney General Ashley Moody, alleging a class action civil rights violation occurred after a malware attack at the Public Defender’s Office in April 2021. All 40 individuals were purportedly clients of the Public Defender’s Office awaiting trial and claim the breach constituted prosecutorial misconduct, abuse of process, violation of attorney/client privilege, gross negligence, and indifference to the rights of the plaintiffs. As injuries, they claim PTSD, insomnia, high blood pressure, weight loss, etc. For relief, each class member seeks \$5 million dollars for failure to protect personal and HIPAA information, in addition to lifetime credit monitoring, identity protection, state-funded change of social security number, and counseling.</p> <p>Prior to any service of process, Senior U.S. District Judge John E. Steele <i>sua sponte</i> dismissed the complaint on June 24, 2021, finding that “Robert Pierre is not an attorney and cannot represent other plaintiffs before the Court.” Mr. Pierre was permitted leave to amend his complaint without the additional plaintiffs by July 26, 2021. There was a media inquiry about this case, which was handled by OAG in Tallahassee. On July 15, 2021, an Amended Complaint was filed by Robert Pierre, and once again dismissed by the Court on July 21, 2021. Judge Steele’s Opinion and Order of Dismissal finds Plaintiff lacks standing, fails to establish subject matter jurisdiction, fails to state a cause of action, and also cites the Defendants’ immunity from suit. The Clerk has been directed to enter judgment and close the case. Plaintiff has now appealed.</p>		
Amount of the Claim:	\$5,000,000 in punitive damages against all Defendants		

Specific Statutes or Laws (including GAA) Challenged:	N/A	
Status of the Case:	Dismissal with prejudice and judgment for Defendants was entered on July 21, 2021. A timely Notice of Appeal was filed on August 5, 2021.	
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/>	Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A	

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Legal Affairs		
Contact Person:	Eugenia Izmaylova	Phone Number:	(813) 577.4528
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Daniel D. Dragash v. JPMorgan Chase Bank, N.A.; Judge Stephen Walker, 12th Jud. Cir.; Judge Charles E. Roberts, 12th Jud. Cir.; "Retired and Disqualified" Bankruptcy Judge K. Rodney May; Bankruptcy Judge Roberta Colton; Magistrate Judge Thomas Wilson, Middle District of Florida; Judge Virginia Hernandez Covington, Middle District of Florida; Roland Schwartz, Private Attorney; Robert Kahane, Private Attorney; Maria Lopez, Private Attorney; Ashley Moody, Florida Attorney General</i>		
Court with Jurisdiction:	U.S. Middle District - Tampa		
Case Number:	8:21-cv-1642-TPB-CPT		
Summary of the Complaint:	<p>Plaintiff is a pro se litigant who has filed a number of duplicative lawsuits related to his mortgage foreclosure proceedings. In the instant case, Plaintiff has sued JPMorgan Chase Bank, two attorneys, six judges (four federal and two state), Attorney General Ashley Moody, and the prior U.S. Attorney for the Middle District of Florida. This case raises the same issues/claims Plaintiff has previously lost on in state and federal courts.</p> <p>Plaintiff's claims are difficult to decipher and do not proceed under any</p>		

	cognizable legal theory, or identify any statutory or constitutional cause of action. As to the state judges being sued, Plaintiff is generally unsatisfied with their rulings during the state court case.
Amount of the Claim:	Plaintiff seeks \$500,000
Specific Statutes or Laws (including GAA) Challenged:	N/A
Status of the Case:	A motion to dismiss arguing judicial immunity, <i>Younger</i> abstention and various other defenses was filed in July 2021 and is currently pending along with co-defendants' motions to dismiss.
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/> Agency Counsel
	<input checked="" type="checkbox"/> Office of the Attorney General or Division of Risk Management
	<input type="checkbox"/> Outside Contract Counsel
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A

DIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2021 -2022

Department: Department of Legal Affairs

Chief Internal Auditor: Kimberly Rolfe

Budget Entity: 41101000

Phone Number: 850-414-3591

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
OIG 19-15	Nov-20	Victims' Compensation	<p>Finding One: VANext User Access Controls Recommendations:</p> <p>1. We recommend BVC set a regular, periodic schedule to review and clean up its staff assignments list to ensure there are no duplicate records or outdated accounts listed.</p> <p>2. We recommend IT consider addressing the programming issue which does not permit claims to be viewed once the analyst's name is removed from the assignment list. There should be a way to maintain record of prior analysts assigned to each claim without losing access to the claim when an analyst separates from the agency.</p> <p>3. In addition, we reocmmend BVC work with OAG IT staff to ensure the biannual review of user access is performed and corresponding</p>	<p>Implemented</p> <p>Implemented</p> <p>Implemented</p>	

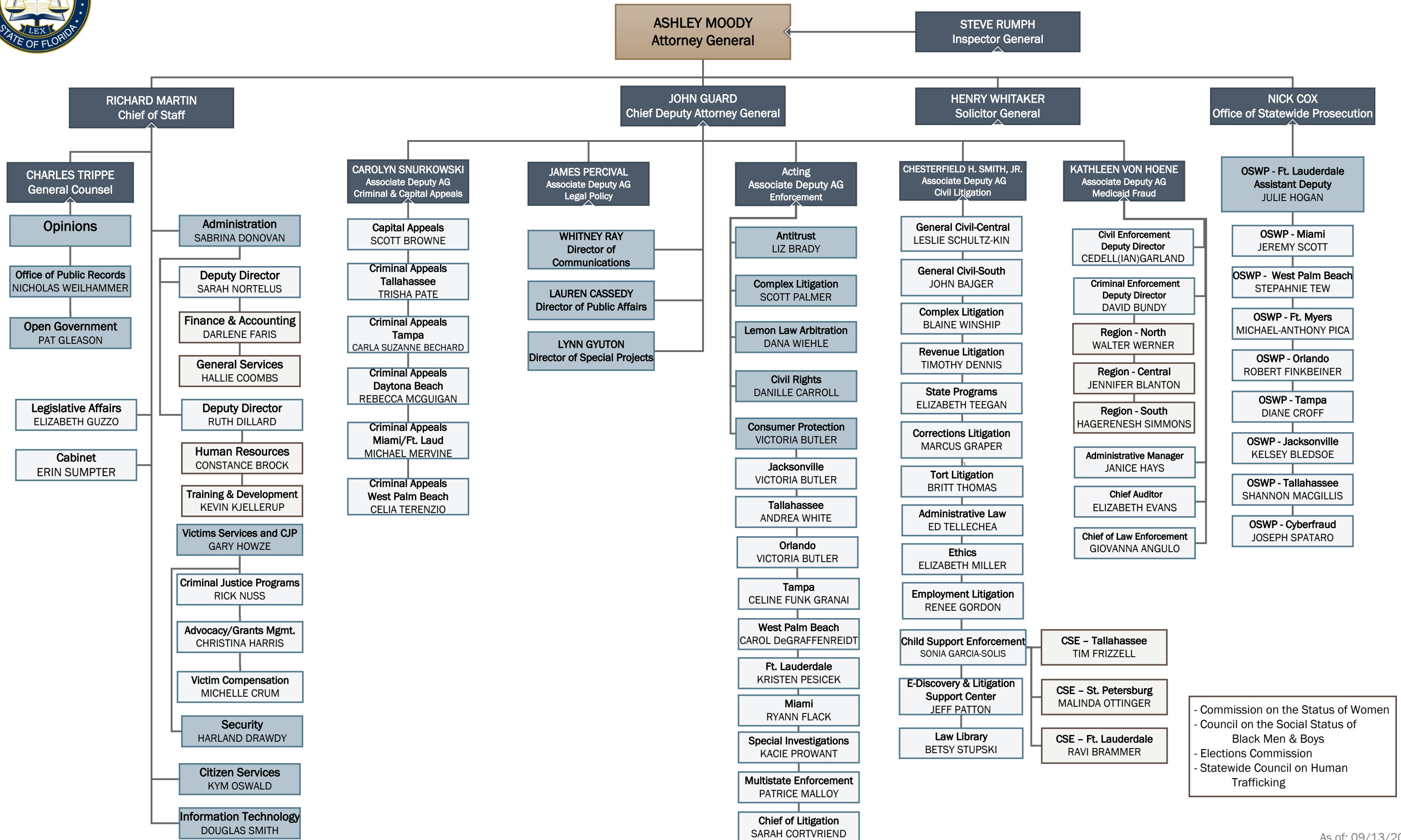
OIG 19-15	Nov-20	Victims' Compensation	<p>Finding Two: VANext System Validations Recommendations</p> <p>1. We recommend a validation be added to VANext to prevent determination of eligibility without entry of an FIC date.</p> <p>2. We recommend BVC consider adding a feature in VANext to aggregate the claim amounts paid to victims and cap that amount at the maximum outlined in statutes. Tracking total amounts paid out could be based on the unique victim ID number and could be the aggregate of VANext data going forward since it may not be feasible to include past data from VAN (the VANext predecessor) or data accumulated prior to a certain date. A system generated validation to ensure claims cannot be paid over the maximum claim amount would be beneficial.</p> <p>3. We also recommend BVC management review the claims processing workflow within VANext to determine if other validations and automations could be added to prevent potential</p>	Implemented	
OIG 19-15	Nov-20	Victims' Compensation	<p>Finding Three: Secondary Claims Review, Quality Assurance, and Management Oversight Recommendations:</p> <p>1. We recommend an added level of oversight and control over claims approved for payment which could help mitigate the risk of improper payouts. Specifically we recommend a secondary review of at least a sample of claims by an additional Quality Assurance Analyst, the Program Administrators, or the BVC trainer through a formalized quality control process. This would add a level of control over claims</p>	Not implemented	
OIG 19-15	Nov-20	Victims' Compensation	<p>Finding Four: Receipt Documentation Recommendations:</p> <p>1. We recommend BVC consider implementing some measure within the next year in an attempt to improve the provision of receipts to support claim payments</p>	Not implemented	

OIG 19-15	Nov-20	Victims' Compensation	<p>Finding Five: BVC Training Process and Documentation</p> <p>Recommendations:</p> <p>1. We recommend the training process be formalized and better documented. Specifically,</p> <p>a. Have two distinct lines for the printed names of both trainer and trainee, as well as the signature and date lines on training forms to clearly demonstrate who signed the forms and when.</p> <p>b. Add written training processes to the BVC manual. Given the written guidelines for claims processing and quality assurance BVC could</p>	<p>Implemented</p> <p>Implemented</p>	
<p>Auditor General Report 2021-182 Finding 2020-045</p> <p>Auditor General Report 2021-182 Finding 2020-046</p>	<p>Mar-21</p> <p>Mar-21</p>	<p>Information Technology</p> <p>Information Technology</p>	<p>FDLA records did not always demonstrate that HCL Notes software changes were appropriately implemented into the production</p> <p>The FDLA did not conduct periodic reviews of user accounts with access to HCL Notes to ensure that access was only granted to authorized users and that the access privileges</p>	<p>Implemented</p> <p>Partially Implemented</p>	

Policy and Budget - June 2021



STATE OF FLORIDA OFFICE OF THE ATTORNEY GENERAL



LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		FISCAL YEAR 2020-21			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		296,741,104		0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		70,071,173		0	
FINAL BUDGET FOR AGENCY		366,812,277		0	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					0
Lemon Law * Number of Active Lemon Law Cases		392	4,949.88	1,940,352	
Child Support Enforcement * Number of final orders obtained representing the Department of Revenue in child support enforcement proceedings.		30,299	272.64	8,260,745	
Antitrust * Number of cases enforcing provisions of the Antitrust Act		107	55,049.84	5,890,333	
Racketeer Influenced And Corrupt Organization (rico)/ Consumer Fraud * Cases enforcing the Racketeer Influenced and Corrupt Act and Unfair and Deceptive Trade Practices Act.		454	29,498.99	13,392,541	
Commission On Ethics Prosecutions * Number of cases prosecuted before the Florida Commission on Ethics		119	2,639.79	314,135	
Medicaid Fraud Control * Number of cases investigated involving Medicaid fraud activities		1,264	16,211.94	20,491,898	
Children's Legal Services * Number of cases representing the Department of Children and Families in juvenile dependency and termination of parental rights proceedings		46,019	217.18	9,994,413	
Civil Rights * Number of cases investigated and prosecuted involving violations of civil rights		22	37,756.50	830,643	
Solicitor General And Complex Litigation * Number of cases		781	2,908.60	2,271,618	
Opinions * Number of Opinions Issued		20	41,866.70	837,334	
Cabinet Support Services * Number of Cabinet Meetings		12	49,722.83	596,674	
Eminent Domain * Cases representing the Department of Transportation and other government agencies in eminent domain proceedings.		1	401,966.00	401,966	
Sexual Predator Civil Commitment Appeals * Number of cases		22	16,087.05	353,915	
Non-capital Criminal Appeals * Number of cases - non-capital appellate litigation		15,846	1,192.34	18,893,818	
Capital Appeals * Number of cases - capital appellate litigation		731	5,080.38	3,713,761	
Administrative Law * Number of cases		214	12,973.73	2,776,378	
Tax Law * Number of cases enforcing, defending and collecting tax assessments		1,586	1,034.75	1,641,119	
Civil Litigation Defense Of State Agencies * Number of cases defending the state and its agents in litigation of appellate, corrections, employment, state programs and tort.		2,407	4,977.78	11,981,524	
Grants-victims Of Crime Advocacy * Number of victims served through grants.		1,086,405	94.07	102,197,987	
Victim Notification * Number of criminal and capital appellate services provided		19,107	202.41	3,867,392	
Victim Compensation * Number of victim compensation claims recieved		17,434	877.16	15,292,494	
Minority Crime Prevention Programs * Number of crime prevention programs and local funding initiative assisted		3	2,843,691.67	8,531,075	
Grants-crime Stoppers * Number of Crime Stopper agencies assisted		26	187,399.50	4,872,387	
Crime Prevention/Training * Number of people attending training		768	904.99	695,031	
Investigation And Prosecution Of Multi-circuit Organized Crime * Annual volume of investigations handled		1,015	9,574.80	9,718,419	
Prosecution Of Violations Of The Florida Election Code * Number of cases handled.		879	1,770.66	1,556,410	
TOTAL				251,314,362	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				115,498,209	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				366,812,571	

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

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

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:
(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION
TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

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

*** NO ACTIVITIES FOUND ***

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

DEPARTMENT: 41	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	366,812,277	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	366,812,571	
	-----	-----
DIFFERENCE:	294-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

Schedule XIV Variance from Long Range Financial Outlook

Agency: Department of Legal Affairs Contact: Sarah Nortelus

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

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

Yes No

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

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

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

* R/B = Revenue or Budget Driver

Fiscal Year 2022-23 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Sarah Nortelus/Christian Griffin

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

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

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

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	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
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
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 57 of the LBR Instructions?	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue?	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

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

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity 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
--	---	---	---

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.			
4. EXHIBIT D (EADR, EXD)				
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 61 of the LBR Instructions?	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.			
5. EXHIBIT D-1 (ED1R, EXD1)				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
AUDITS:				
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.			
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.			
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2020-21 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
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)				

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 of the LBR Instructions.)	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 65 through 68 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 69 of the LBR Instructions?	Y	Y	Y
7.4	Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	N/A	N/A	N/A
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	N/A	N/A	N/A
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #22-001?	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)	N/A	N/A	N/A
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y
7.15	Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	N/A	N/A	N/A
7.16	Do the 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 26 and 90 of the LBR Instructions.)	N/A	N/A	N/A
7.17	Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Y	Y	Y
7.18	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Y	Y	Y

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
AUDIT:				
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A
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
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2021-22? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2021-22. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.			
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 65 through 70 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If an appropriation made in the FY 2021-22 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.			
8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	Y

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	N/A	N/A	N/A
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17	If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	N/A	N/A	N/A
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y
8.25	Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
AUDITS:				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y
8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y
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 126 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 156 of the LBR Instructions.)	Amounts are Justified	Amounts are Justified	Amounts are Justified
10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied? (See page 88 of the LBR Instructions.)	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	N/A	N/A	N/A
11. SCHEDULE IV (EADR, SC4)				
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y
TIP	If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.			
12. SCHEDULE VIIIA (EADR, SC8A)				

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	Y	Y	Y
13. SCHEDULE VIII B-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.)	N/A	N/A	N/A
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 nonrecurring portion in			
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 100 through 103 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
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
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 97 through 103 of the LBR instructions?	N/A	N/A	N/A
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A
AUDIT:				
15.4	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A
16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 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
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:				
16.3	Does the FY 2020-21 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y
16.7	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.			
17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)				
17.1	Do exhibits and schedules comply with LBR Instructions (pages 52 through 84 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
17.2	Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y
17.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y
17.4	Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 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
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A
AUDITS - GENERAL INFORMATION				
TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155-157) for a list of audits and their descriptions.			
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.			
18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A
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