

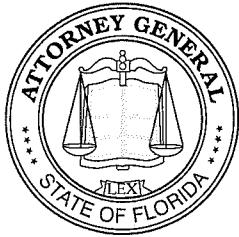
Legislative Budget Request

FY 2015-16



Department of Legal Affairs Office of the Attorney General Department Level Exhibits and Schedules

**PL 01 The Capitol
Tallahassee, Florida 32399-1050**



PAM BONDI
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL

Department of Legal Affairs
Plaza Level 01, The Capitol
Tallahassee, FL 32399-1050
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Legislative Budget Request

Department of Legal Affairs

October 15, 2014

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

JoAnne Leznoff, Staff Director
House Appropriations Councils
221 Capitol
Tallahassee, Florida 32399-1300

Cindy Kynoch, 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 2015-16 Fiscal Year. This submission has been approved by Attorney General Pam Bondi.

Sincerely,

Sarah Nortelus
Interim 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:	OAG – Pam Bondi		
Contact Person:	<u>William Kirby Bissell</u>	Phone Number:	<u>850-414-3300</u>
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Anthony J. Fails, DC #201484 v. Pamela Jo Bondi, former Assistant State Attorney Stephen Petri, former Assistant State Attorney Joe Simon, Escambia County Sheriff’s Deputy Joshua Hendershott</i>		
Court with Jurisdiction:	Leon County Circuit Court / First District Court of Appeals		
Case Number:	2014-CA-272; 1D14-2671; 1D14-2669		
Summary of the Complaint:	Complaint is a frivolous attempt by the inmate to overturn his 2004 criminal conviction in Escambia County for sexual assault or battery, aggravated battery and battery. Attorney General Bondi is included based on Plaintiff’s misplaced assumption that she somehow controls State Attorneys and therefore may be vicariously liable for their allegedly wrongful prosecution in this matter.		
Amount of the Claim:	\$1,500,000.00		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Lower Court Case was Dismissed with Prejudice. Two appeals have been filed: one has already been dismissed and a motion for rehearing was denied; the other has an order to show cause issued as to why it should not be dismissed as frivolous.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

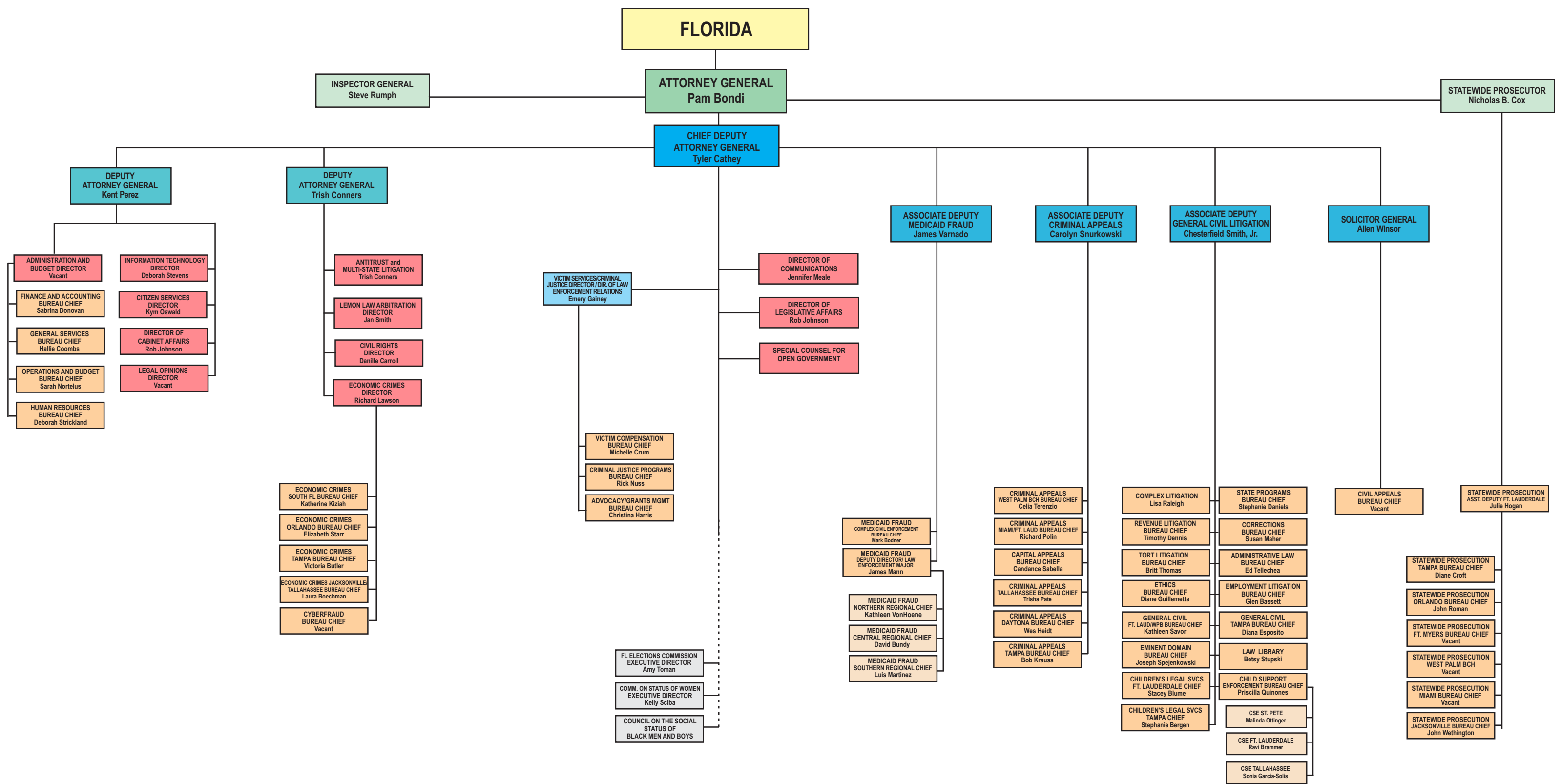
Agency:	OAG		
Contact Person:	William Kirby Bissell	Phone Number:	850-414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Mark Cuyler v. Pamela Bondi, former Assistant Attorney General Phillip Quaschnick, and the State of Florida</i>		
Court with Jurisdiction:	Orange County Circuit Court		
Case Number:	2012-CA-10628		
Summary of the Complaint:	Plaintiff alleges Defendants violated his due process rights, by failing to prosecute and instead defending certain individuals who have violated some unspecified law. Plaintiff claims, erroneously, that Defendants have referred to Plaintiff as a “slave” in their pleadings and have threatened Plaintiff to drop his lawsuit against state officials. Plaintiff further alleges that because he is pro se, AG Bondi has failed to prosecute the law firm of Watson P.A., and Aurora Loan Services for foreclosure fraud.		
Amount of the Claim:	\$5,000,000.00		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Plaintiff was dismissed once without prejudice and has filed an amended complaint. A motion to dismiss the amended complaint is pending.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input checked="" type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

Schedule VII: Agency Litigation Inventory

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

Agency:	State of Florida (People of the State of Florida)		
Contact Person:	William Kirby Bissell	Phone Number:	850-414-3300
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<i>Abdullah Renaldo Bey, Renaldo Franz Williams Estate, Renaldo Williams, and Imperial Emperor’s Trust v. the People of the State of Florida</i>		
Court with Jurisdiction:	Escambia County Circuit Court		
Case Number:	2014-CA-868		
Summary of the Complaint:	Plaintiff is a sovereign citizen attempting to bring this frivolous suit on behalf of fictional entities. He seeks a writ of mandamus directed towards the “People of the State of Florida,” as well as reversal of decisions made by judges in a child custody and support proceeding.		
Amount of the Claim:	\$ 346,665.560.00		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:	Plaintiff claims to have served process on Defendant by sending a copy of a summons in certified mail to Attorney General Bondi. However, this is obviously deficient. A short-form motion to dismiss and quash service of process has been filed and a supplemental memorandum of law will be filed in the next few weeks. Petition is frivolous and should be dismissed.		
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).			

STATE OF FLORIDA OFFICE OF THE ATTORNEY GENERAL



LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		FISCAL YEAR 2013-14			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT			187,590,262	0	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)			16,926,987	0	
FINAL BUDGET FOR AGENCY			204,517,249	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 Arbitration Hearings Conducted		474	3,238.61	1,535,103	
Child Support Enforcement * Number of final orders obtained representing the Department of Revenue in child support enforcement proceedings.		50,706	144.93	7,348,843	
Antitrust * Number of cases enforcing provisions of the Antitrust Act		114	26,476.56	3,018,328	
Racketeer Influenced And Corrupt Organization (rico) Consumer Fraud * Cases enforcing the Racketeer Influenced and Corrupt Act and Unfair and Deceptive Trade Practices Act.		322	27,843.35	8,965,560	
Commission On Ethics Prosecutions * Number of cases prosecuted before the Florida Commission on Ethics		190	1,432.85	272,241	
Medicaid Fraud Control * Number of cases investigated involving Medicaid fraud activities		969	17,128.66	16,597,669	
Children's Legal Services * Number of cases representing the Department of Children and Families in juvenile dependency and termination of parental rights proceedings		25,991	330.56	8,591,508	
Civil Rights * Number of cases investigated and prosecuted involving violations of civil rights		42	14,364.67	603,316	
Solicitor General And Complex Litigation * Number of cases		385	4,445.64	1,711,572	
Opinions * Number of Opinions Issued		359	1,771.81	636,078	
Cabinet Support Services * Number of Cabinet Meetings		13	34,274.23	445,565	
Eminent Domain * Cases representing the Department of Transportation and other government agencies in eminent domain proceedings.		208	2,022.57	420,695	
Sexual Predator Civil Commitment Appeals * Number of cases		130	1,906.55	247,851	
Non-capital Criminal Appeals * Number of cases - non-capital appellate litigation		20,998	656.33	13,781,531	
Capital Appeals * Number of cases - capital appellate litigation		760	3,524.17	2,678,366	
Administrative Law * Number of cases		1,158	2,057.80	2,382,931	
Tax Law * Number of cases enforcing, defending and collecting tax assessments		2,060	688.72	1,418,761	
Civil Litigation Defense Of State Agencies * Number of cases defending the state and its agents in litigation of appellate, corrections, employment, state programs and tort.		3,863	2,535.80	9,795,781	
Grants-victims Of Crime Advocacy * Number of victims served through grants.		349,077	69.97	24,424,040	
Victim Notification * Number of appellate services provided		6,752	334.96	2,261,682	
Victim Compensation * Number of victim compensation claims paid		25,008	870.37	21,766,192	
Minority Crime Prevention Programs * Number of crime prevention programs assisted		3	1,700,417.00	5,101,251	
Grants-crime Stoppers * Number of Crime Stopper agencies assisted		29	159,601.76	4,628,451	
Crime Prevention/Training * Number of people attending training		3,015	167.85	506,055	
Civil Legal Assistance * Number of people receiving legal assistance		7,546	524.20	3,955,600	
Investigation And Prosecution Of Multi-circuit Organized Crime-drugs * Annual volume of investigations handled		113	273.44	30,899	
Investigation And Prosecution Of Multi-circuit Organized Crime * Annual volume of investigations handled		744	8,824.61	6,565,512	
Prosecution Of Violations Of The Florida Election Code * Number of cases handled.		546	2,536.07	1,384,694	
TOTAL				151,076,075	
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				47,397,136	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				198,473,211	

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.

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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

*** NO OPERATING CATEGORIES FOUND ***

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

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 41	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	204,517,249	
TOTAL BUDGET FOR AGENCY (SECTION III):	198,473,211	
	-----	-----
DIFFERENCE:	6,044,038	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

* \$10,000,000 was appropriated in Fiscal Year 2013-14 in Chapter 2013-106 Laws of Florida as part of the National Mortgage Foreclosure Settlement. This was a two year special appropriation. Unexpended funds reverted and were reappropriated. The unexpended amount as of June 30, 2014, was \$6,044,400.

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 2014 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 2014-2015 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 2015-2016 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

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014-2015

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

Budget Entity: 41101000

Phone Number: (850) 414-3591

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/ AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
2012-25	Apr-14	Consumer Protection Division	<p><u>FINDING NUMBER ONE:</u></p> <p>Seniors vs. Crime According to Written Directives , Seniors vs. Crime was created in 1989 as result of a statewide Task Force Report on Crimes Against the Elderly. SvC was established to help prevent the victimization of senior citizens through education and creative involvement of seniors in their own protection. SvC was formed as a special project of the Office of the Attorney General and is funded through Cy pres settlements entered into by the OAG Consumer Protection’s Office. There was no contract between SvC and the Office of the Attorney General Consumer Protection Division.</p> <p>The following were noted in our review of Seniors vs Crime.</p> <p>1) There is little oversight by the Consumer Protections Division and reporting provided by SvC was limited.</p> <p>2) Our review indicated questionable expenditures according to state guidelines.</p> <p>3) Policies and Procedures were limited</p> <p><u>RECOMMENDATION:</u></p> <p>The Department of Legal Affairs should consider contracting with SvC or the SvC budget should be included OAG’s budget, which should be approved by Legislature.</p>	<p><u>MANAGEMENT’S RESPONSE:</u></p> <p>We concur with this recommendation. We are setting up contracting procedures for SvC.</p>	

SvC should follow the *Financial Services Reference Guide for State Expenditures* when considering whether an expense should be allowed or not.

We recommend that at a minimum, quarterly and annual financial statements comparing budget to actual should be provided to the Consumer Protection Division and to the SvC board. The annual budget in detail should be reviewed and approved in advance by Consumer Protection as well as the Board.

FINDING NUMBER TWO:

Labor costs should be compared to expected benefits when determining when to discontinue a preliminary investigation.

Since time and resources are limited, we want to get the most value for the efforts/resources expended. Time logged by the investigator is not recorded in Lotus Notes during the preliminary inquiry phase. Rather time is captured once a case has been opened.

Preliminary inquiry costs are not routinely monitored by the Central Office when determining whether to proceed or close a case because the Lotus Notes system does not capture costs.

The practice of not capturing preliminary labor costs could have resulted in inefficient use of resources and costs for investigators/analysts/attorneys time not being recovered in restitution or settlements.

RECOMMENDATION:

Lotus Notes Case tracking should be modified to capture time spent during preliminary investigation phase. As far as practical, these costs should be included in the costs to be recovered during the settlement proceedings.

Monthly expenditure reports will be required from SvC, and payments to SvC will be made the following month, after the expenditure reports are reviewed and approved. SvC has revised its policies and procedures and is now following the *Financial Services Reference Guide for State Expenditures*. The annual SvC budget will be approved in advance by Consumer Protection and made a part of the annual contract.

MANAGEMENT'S RESPONSE:

We concur with this recommendation. Lotus Notes has been modified, and preliminary investigation work hours are now being recorded.

Management should periodically compare labor costs of preliminary inquiries to the expected benefits to be derived to facilitate the decision when to close or continue a case.

FINDING NUMBER THREE:

Open prior audit recommendations

The following were summarized recommendations from previous audit reports, management letters, or investigations:

1. Consumer Protection (Economic Crimes) should consider hiring a collections attorney.
2. Document the process of reconciling to Finance/Administration records monthly upon receipt of Aged Accounts Receivable Report from Finance/ Accounting.
3. Consideration should be given to appropriating, granting, or contracting with SvC following the routine established budget and contracting process.
4. Consumer Protection (Economic Crimes) Management should develop and implement an internal procedure (conflict check) to ensure that any staff that may have a potential case related conflict of interest are sequestered from all case contact.
5. Consumer Protection (Economic Crimes) should develop written standard operating procedures that provide employee guidelines on handling conflicts of interest and perceived

Such hours will be a factor to be considered when a decision is to be made whether to close or continue a case.

The status of implementation of recommendations noted during fieldwork was as follows.

1. Consumer Protection hired a collections attorney, but he resigned and since has not been replaced.
2. Consumer Protection reconciled accounts receivable quarterly.
3. SvC was paid directly by companies practicing unfair trade practices in Cy pres distributions.
4. Consumer Protection followed the general DLA OAG dual employment policy and monitored cases to avoid conflicts of interest.
5. Consumer Protection specific standard operating procedures regarding conflicts of interest had not been developed.

RECOMMENDATIONS:

1. Management should strengthen their monitoring of outstanding accounts receivable by reviewing them semi-annually. Delinquent accounts should continue to be referred to DFS for collection. After collection efforts are made, uncollectible accounts should be referred to DFS to be written-off.
2. See above.
3. Consumer Protection should consider funding SvC through the legislatively approved budget process.
4. Consumer Protection should develop a conflict check procedure and report on it annually.
5. Consumer Protection should develop a division specific policy and procedure to

MANAGEMENT'S RESPONSE:

1. We concur with this recommendation. We are referring delinquent accounts to DFS, and requesting that they be written off after collection efforts are made. We currently review outstanding accounts quarterly, and will continue to do so.
2. See above.
3. We concur with this recommendation, with a modification. As SvC supports our enforcement efforts, we have determined that it would be better to fund SvC through the contracting process.
4. We concur with this recommendation. Consumer Protection is developing a conflict check procedure, and will report findings annually to the IG's office.
5. We concur with this recommendation. Consumer Protection will develop a division specific policy and procedure to prevent perceived conflicts of interest.

FINDING NUMBER FOUR:

Sunshine law

After complaints are received by Consumer Protection, investigators review data and collect substantiating information from victims in order to investigate and confirm the complaints for unfair and deceptive business practices. On occasion, once the offending company determines an investigation has begun, public records requests are made for documents pertaining to the investigation. Also, during the discovery phase of a potential civil lawsuit, parties gather relevant information from each other or from third parties.

The public records law allows for the inspection of public records. Time resources are utilized collecting records as a result of public records requests. The timing of the public records requests can divert efforts which would be used to prepare for litigation. In some cases information obtained as a result of public records requests can strategically be a disadvantage to the Consumer Protection's case.

Victims can be reluctant to share information with the OAG because of public records law. In addition, investigative information might not be willingly shared by those other federal agencies which are not subject to public records requests in fear of potentially being released by Consumer Protection.

Also in some cases, tactical or strategic information is unwittingly shared by the Consumer Protection Division as a result of disclosures made during discovery.

RECOMMENDATION:

We recommend the Consumer Protection Division work with Legislative Affairs of the OAG to change legislation such that Consumer Protection Civil proceedings are not subject to public records requests until after a case has been resolved. This legislation might be patterned after active criminal intelligence exclusions used by other law enforcement agencies.

FINDING NUMBER FIVE:

Restitution follow-up

The Department of Legal Affairs Consumer Protection Division (previously Economic Crimes) investigates Deceptive and Unfair Trade Practices under section 501.201, F.S. As a result of the investigations, Assurances of Voluntary Compliance are entered into to address or curtail certain unfair business practices and in some cases to make restitution to victims of the unfair practices.

OAG Economic Crime Standard Operating Procedure Regarding Settlement in Antitrust, Consumer Protection, Civil Rights, RICO, and Multistate and Complex Litigation cases states:

Procedures regarding settlement authority and execution:

D. Settlement distributions shall be made in accordance with the terms of the settlement agreements, and, where applicable, the plan of distribution and such distributions shall be documented...

MANAGEMENT'S RESPONSE:

We will take this recommendation under advisement.

F. If a court-approved settlement agreement provides that a distribution be made to consumers, a distribution plan shall be drafted and submitted to the court for review and approval, as may be directed by the terms of the settlement agreement.

G. Once the court has finally approved the settlement and any distribution plan, settlement monies shall be distributed according to the terms of the settlement agreement and/or plan of distribution.

There is no mention in the directive as to who should follow-up on the terms of the restitution.

RECOMMENDATION:

1. Someone in each Bureau of the Consumer Protection Division could be assigned to monitor the restitution terms of the AVC agreements or one statewide person should be assigned to perform collection attorney duties as called for in previous audits. The person responsible for monitoring restitution actions should at a minimum confirm that restitution has been made by contacting the complainant or receive copies of checks. Without placing too much administrative burden on the OFA, greater reliability is achieved by the OAG OFA processing restitution payments.

2. Databases should be established in each bureau to facilitate monitoring to ensure restitution is made.

MANAGEMENT'S RESPONSE:

We concur with these recommendations, with some modifications.

1. Our Business Manager will be assigned to monitor the restitution terms of the AVCs, coordinating the follow up efforts in each Bureau. We will be hiring an enforcement attorney, who will be assigned (along with other duties) to handle collection litigation when needed.

2.. A database of AVC monitoring requirements will be created and kept by the Business Manager for all cases, state-wide.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014-2015

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

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
2013-02	Aug-13	Auditor General Follow-up	<p><u>FINDING NUMBER ONE:</u></p> <p>Department procedures did not ensure the retention of data supporting the victim compensation program annual performance report.</p> <p><u>RECOMMENDATION:</u></p> <p>The Department should retain underlying data for amounts included in the Annual Performance Report sufficient to allow a demonstration of the report's accuracy and completeness.</p>	<p><u>Management's Prior Response (March 2013):</u></p> <p>The Department agrees with the recommendation as indicated in this audit finding. The data that is used to compose the annual performance reports will be retained for a period of three years.</p> <p><u>Current Status:</u></p> <p>Information Technology staff developed written procedures in the Lotus Notes Maintenance Database for capturing information used to generate annual statistical reports. All Victim Assistance Network (VAN) data generated on or after October 1, 2012, was transferred onto tape each time the statistical reports were completed. The back-up tapes are kept in a secured location, and will remain accessible for auditors to review the accuracy and completeness.</p> <p><u>Auditor's Conclusion:</u></p>	

FINDING NUMBER TWO:

Department procedures did not always ensure appropriate data or documentation was obtained to support victim compensation eligibility determinations. Additionally, the Department's quarterly quality assurance reviews were not always completed timely and corrective actions to address the deficiencies detected by the reviews were not addressed.

RECOMMENDATION:

The Department should establish a reasonable timeframe for completing the quarterly quality assurance reviews and implement corrective actions to improve the accuracy and completeness of claim documentation.

Management's Prior Response (March 2013):

- The Department agrees with this audit finding. A revised domestic violence relocation certification form which removes the non-existing DCF contract number criteria has been developed and will be implemented.
- The department agrees that there were five data entry errors as indicated in this audit finding. Each of those data entry errors has been corrected.
- The Department agrees with this audit finding, however, without modifications to Florida Statutes, the Department has limited ability to manage or recover the funds after the victim acquires the assistance.
- The Department agrees with this audit finding. Staff has been instructed to adhere to State Statutes which require the witness verification criteria be completed.
- The Department agrees with the audit finding that quality assurance reviews were not processed in a timely manner. Policy has been established which schedules the completion of each review to not exceed 90 days.

Current Status:

Effective 04/01/2013, a revised certification worksheet which removed the non-existing contract number was implemented. All identified data entry errors have been corrected.

Auditor's Conclusion: Implemented

FINDING NUMBER THREE:

Victim Advocacy

The Department did not have policies or procedures detailing the methodology to be used in allocating the State's annual VOCA victim advocacy grant.

RECOMMENDATION:

We recommend the Department establish a standard funding allocation methodology for awarding crime victim advocacy subgrants that includes documenting the rationale used for the allocation, including the consideration given to previously underserved victims.

Management's Prior Response (March 2013):

According to the Final Program Guidelines Victims of Crime Act FFY 1997 Victim Assistance Program, II. Allocation of VOCA Victim Assistance Funds, D, Allocation of Funds within the States, "The Governor of each state designates the state agency that will administer the VOCA victim assistance grant program. The designated agency establishes policies and procedures, which must meet the minimum requirements of VOCA and the Program Guidelines. VOCA funds granted to the states are to be used by eligible public and private nonprofit organizations to provide direct services to crime victims. States have sole discretion for determining which organizations will receive funds, and in what amounts, as long as the recipients meet the requirements of VOCA and the Program Guidelines."

Current Status:

The Bureau has formalized the funding allocation process for the 2013-2014 funding cycle that meet the requirements of the VOCA Federal guidelines.

Auditor's Conclusion:

FINDING NUMBER FOUR:

The Department did not document the basis for its determination that a monitoring contract was a subgrant, rather than a vendor contract subject to competitive award. Additionally, the Department did not require program specific reports from the monitor or implement procedures to ensure that contract payments did not duplicate funding received by the contractor from other State agencies

RECOMMENDATION:

We recommend that the Department document its determination of the contract as either a subgrant or vendor contract. Should the contract be a vendor contract, the contract should be awarded in accordance with the competitive procurement provisions of Section 287.057, Florida Statutes. Further, the Department should require VOCA specific monitoring and related reports and implement procedures to detect duplicate funding.

FINDING NUMBER FIVE:

Department procedures did not always ensure on-site monitoring reports were timely completed and reviewed, and corrective actions were appropriate.

Management's Prior Response (March 2013):

The Bureau of Advocacy and Grants Management will have a resolution to the determination of the contract as either a subgrant or vendor contract prior to issuing another monitoring contract for these services. VOCA specific monitoring and related reports are provided by the Florida Coalition Against Domestic Violence for the contracted monitoring. This was implemented in July 2012.

Current Status:

No change in status. This was implemented in July 2012.

Auditor's Conclusion:

Implemented

RECOMMENDATION:

The Department should enhance procedures to ensure timely submission, review, and approval of program monitoring reports. Additionally, procedure enhancements should ensure that evaluations of corrective actions are appropriately documented.

FINDING NUMBER SIX:

Legal Services Rates

The Department did not annually recalculate and evaluate the legal services rates charged to State agencies.

Management's Prior Response (March 2013):

The Bureau of Advocacy and Grants Management has instructed staff to adhere to Bureau policy which requires documentation be submitted by the established deadlines. Procedure enhancements, to ensure that evaluations of corrective actions are appropriately documented, were implemented October 1, 2012.

Current Status:

No change in status. Procedure enhancements to ensure that evaluations of corrective actions are appropriately documented were implemented October 1, 2012.

Auditor's Conclusion:

Implemented

RECOMMENDATION:

The Department should annually recalculate and evaluate the legal services rates charged to State agencies to ensure the amounts charged to State agency clients are consistent with the costs of the services rendered.

FINDING NUMBER SEVEN:

Department information system user access and authentication controls could be improved.

Management's Prior Response (March 2013):

As recommended in the No. 2008-021 audit report, the Department of Legal Affairs evaluates sufficiency of the billings for the Legal Services Trust fund yearly. The evaluation is made by comparing the revenues and expenditures and calculating the percentage difference between the two. In addition, like all budget determinations, the Department reviews legislative actions such as across the board salary increases or increases in benefit costs required by the legislature. The Department has found that, after the adjustment in rates made in 2008, the rates adequately cover the costs of providing services and there has been no indication that the rates needed additional adjustment. The Department will continue to monitor the rates and any legislative or economic changes that would require an adjustment. The Department will also maintain the documentation of the comparison.

As mentioned in the report, the calculations made by the Department do not include all the Cumulative Long Term Liabilities for Compensated Absences or Other Post-Employment Benefits. The costs associated with yearly annual leave payouts are included in the calculation as they are included in the Expenditures each year. There is no other post employment payment that is paid by the Legal Services Trust Fund.

Current Status:

Auditor's Conclusion:

Partially Implemented. The rates are evaluated annually. These rates however do not include allowances for other post-employment benefits.

RECOMMENDATION:

The Department should continue efforts to improve information systems and data security controls related to user access and authentication.

FINDING NUMBER EIGHT:

Department procedures did not always ensure that those who were required to provide their social security number to the Department were provided written notification as to the purpose for collecting the number.

RECOMMENDATION:

To ensure compliance with law, the Department should develop written procedures for safeguarding access to SSNs including, as applicable, provisions for providing written notifications to providers of SSNs.

Management's Prior Response (March 2013):

The Department agrees with the recommendations. A project to implement appropriate changes has begun.

Current Status:

Improvements to information systems and data security controls related to user access and authentication were implemented on 6/8/13. Specific changes are confidential but did encompass implementation of technical enforcement at both the network (Microsoft Windows Active Directory) and application (IBM Lotus Notes/Domino) levels.

Auditor's Conclusion:

Implemented

Management's Prior Response (March 2013):

Office of Attorney General (OAG) policy regarding distribution of consumer restitution, Chapter 8-9, was revised in February 2013 to remove the reference to collecting SSN's. Written division specific procedures have been revised to indicate that SSN's will not be collected unless the Department has a legal right, and will not do so without providing a written statement of the purpose.

Current Status:

See previous audit response, we no longer require SSN's unless the department has a legal right.

Auditor's Conclusion:

Implemented

FOLLOW-UP ON PRIOR AUDIT FINDINGS

FINDING NUMBER NINE:

Accounts Receivable

Department procedures did not always ensure the reconciliation of internal program unit accounts receivable records to the Department's general

RECOMMENDATION:

The Department should enhance its procedures to ensure official accounts receivable records are periodically reconciled to internal accounts receivable records.

Management's Prior Response (March 2013):

Finance and Accounting (F&A) will remind the divisions of their responsibility to periodically reconcile their internal records for accounts receivable (A/R's) to the FLAIR balances. Finance and Accounting will also provide an Excel version of monthly FLAIR reports of outstanding A/R's. This should provide a tool to facilitate reconciliation as well as communicating any issues back to Finance and Accounting. Office of Statewide Prosecutor (OSP) has submitted spreadsheets of recorded accounts receivable with discrepancies to Finance & Accounting (F&A). Some of these accounts were submitted to Department of Financial Services (DFS) for collection and some to be written off.

Current Status:

Finance and Accounting began disseminating monthly spreadsheets of outstanding accounts receivable items to the divisions in March 2013. Each division was asked to review the spreadsheets and return to F&A with appropriate comments regarding the status and/or action

Auditor's Conclusion:

Partially Implemented. F&A provided reconciling spreadsheets to supporting divisions for their use in reconciliation. There have been strides made towards reconciling accounts. However, within the current constraints, the lack of supporting detail by which to properly record payments received, accounts receivable are difficult to reconcile. Changes need to be made in the process to facilitate the proper recording of payments received whereby detail would need to be provided by the remitting entity so that the payments could be applied to the proper subsidiary accounts receivable.

The Department of Legal Affairs (DLA) has accounts receivable for which the Department is not the collector, such as payments due to the Department of Corrections, the State Attorneys Offices, and the Clerk of the Court. While DLA records a receivable, DLA is not the receiver of record or first payee in many cases, rather

In some cases the first payee (such as Clerk of the Court) retains service fees, for which DLA is not advised. In some cases, the court reduces the fines or amounts due and DLA is not notified of the changes. In some cases the Clerk of the Court withholds payment to other entities, such as DLA, until they have collected all that is due to their entity first.

In the past, the DLA had not dedicated staff to oversee accounts receivable in the Victims Compensation area due to the sheer volume of cases. The DLA has since begun to try and reconcile payments currently received and record new receivables.

In some cases when amounts were turned over to collection agents by OFA, the DLA was notified of previous payments made which were not recorded due to the lacking of remittance detail whereby DLA could not apply the payment to the proper accounts

FINDING NUMBER TEN:

The Department did not always ensure that in assigning duties relating to cash receipts and accounts receivable, an appropriate separation of duties was maintained.

RECOMMENDATION:

The Department should continue its efforts to ensure appropriate separation of incompatible duties and specifically separate the duties of asset custody, recording, and reconciliation of accounts receivable records. Additionally, the Department should consider immediate opening of all mail, the restrictive endorsement of all checks, and the recording of all check information before providing collections to program units.

Management's Prior Response (March 2013):

The process for check handling in the OSP is being changed to try and address separation of incompatible receivable duties. This is somewhat hindered by the limited OSP staff (in Tallahassee) but we are hopeful other areas such as the mail room and OFA might offer assistance in the process of ensuring that all receipts are accounted for.

The Department will modify policy to provide that all mail, including all checks, will be opened immediately in the mail room. All checks made payable to the Department will be restrictively endorsed. If the payee identified first is an individual, the check will not be restrictively endorsed in the mail room. These checks will be delivered to the individual for endorsement. All checks will be included on check log registers in the mail room as the checks are opened and prior to providing the checks to the appropriate program areas. Each program area will be notified that checks are available for pick-up or delivery once checks have been received, opened and logged in the mail room. Staff from the program area and the mail room will be required to sign a form identifying each check received and acknowledging the check(s) transfer from the mail room to the program area. OFA is in the process of

FINDING NUMBER ELEVEN:

The Department did not timely refer for collection all delinquent accounts receivable, or alternatively seek exemptions to or modifications of the transfer requirements.

Current Status:

An access database application has been implemented to record checks as they are received in the Mail Room. One staff member enters the check information, a second staff member witnesses the entry, and a supervisor reviews and approves the entries. Once the supervisor approves within the database, an e-mail is sent to the appropriate unit staff as notification to pick up checks. The unit staff sign the prepared check receiving log, a signed copy is maintained in the Mail Room. OFA has begun the process of reconciling the check logged in the Mail Room to actual deposits. While there are some issues with consistency and accuracy of the input, we have been able to reconcile activity through May 2013, and will continue until current.

Auditor's Conclusion:

RECOMMENDATION:

We recommend the Department ensure that lawful measures available to the Department be timely employed in the collection of amounts due the State. In those instances in which the collection of amounts due will be unavoidably delayed, the Department should request from the CFO a written exemption or different transfer period.

Management's Prior Response (March 2013):

The Department has reviewed the nature of the outstanding A/R's to determine its legal right to collect. The determination has been made that in the case of items that do not make direct payment to the Department of Legal Affairs; the agency does not have a legal right to collect. Included in this classification are court-ordered payments to be directed to the Clerk of Court, or payments made through the Department of Corrections. If payment is made directly to the department, an A/R will be established. The Department revised its policy to include this as part of the definition, Chapter 8-1. Existing accounts with no activity are currently being reviewed to determine if they meet the new definition. If they do not name the Department as the point of collection, a write off request will be submitted to DFS. This was communicated to DFS via e-mail 09/27/2012.

The Department currently has the following exemptions for submitting items for collection:

Economic Crimes assurance of voluntary compliance

FINDING NUMBER TWELVE:

Legal Affairs Revolving Trust Fund

The Department's methodology for determining whether excess moneys were available for transfer from the Legal Affairs Revolving Trust Fund to the State's General Revenue Fund did not meet the requirements of law.

Current Status:

Although a determination had been made that accounts collected through a third party would not be recognized as an account receivable until DLA had received funds, we are reviewing this after meeting with staff from DFS and the Auditor General. We are reviewing the changes to collections from the Clerks of Court to determine the necessary action to obtain sufficient detail to accurately reflect collections for account receivable items. We are collecting Department of Corrections (DOC) numbers to determine if the DOC can assist with status of debtors. At this point, the department is on hold regarding any action for write-off of items.

Auditor's Conclusion: Partially Implemented.

Accounts were not recently referred to DFS for collection and write-off because of the reasons explained in Finding Nine. Exemptions were obtained from the Chief Financial Officer for some divisions within the Department of Legal Affairs.

RECOMMENDATION:

We again recommend that the Department modify its process for the evaluation of the Legal Affairs Revolving Trust Fund balance to more closely follow the requirements of law.

Management's Prior Response (March 2013):

In 2003 in Chapter 2003-179, the Department of Legal Affairs' Consumer Fraud Trust Fund was abolished and the receipts previously directed into that fund, as well as the budget authority appropriated to provide for consumer fraud, were directed to the Legal Affairs Revolving Trust fund. In the ensuing years, the legislature fund shifted the General Revenue provided for consumer protection into the Legal Affairs Revolving Trust fund. While the statutes directing receipts from consumer protection activities were modified to direct those funds into the Legal Affairs Revolving Trust Fund, Section 16.53, Florida Statutes, was not modified to reflect the expanded use of the fund to include consumer fraud.

The Department has drafted changes to Section 16.53, to reflect the expanded use of the trust fund and correct the calculation clarifying that the consumer fraud activities as well as the antitrust activities should be used in the determination of the amount required to be transferred to the General Revenue Fund. The Department is in the process of obtaining a sponsor and

Current Status:

House Bill 1147 was signed into law on 6/14/2013 becoming Chapter 2013-207. The bill requires all monies in excess of three times the amount of the combined budgets for antitrust, consumer protection, and racketeering sections of the department which are supported by the fund for the forthcoming fiscal year be transferred to the General Revenue Fund unallocated. This is the procedure used by the Department of Legal Affairs.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014-2015

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

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
2013-08	Oct-13	Children's Legal Services Follow-up	<p><u>FINDING NUMBER ONE:</u></p> <p>DCF contract compliance elements and review of exception reports</p> <p><u>RECOMMENDATIONS:</u></p> <p>Children's Legal Services should be more diligent about updating FSFN records timely.</p> <p>OAG OFA should retain accounting records for 6 years and refer completed inventory records to DCF and decisions regarding property should include DCF.</p> <p>CLS should continue to direct its attorneys to monitor statutory deadlines during court scheduling in order to achieve DCF time goals and adhere to statutes within the mandated allotment of time.</p>	<p><u>Management's Prior Response:</u></p> <p>CLS Tampa has improved considerably in updating FSFN in a timely manner. For example, as of April 19, 2013, CLS Tampa has 93.94% timely entries into FSFN. CLS Broward intends to hire a full-time FSFN data entry person to ensure that the records are updated timely.</p> <p>CLS Tampa monitors the FSFN Metrics Reports regarding the timeliness of various aspects of the case on a weekly basis. CLS has created running master lists of cases which include reasons for delays and the efforts the attorneys made to prevent delays, specifically for Metric 2.2 (timeliness of adjudication and disposition) and Metric 2.4 (children in out of home care for over 12 months with goal of reunification). These master lists are updated regularly (Metric 2.2 – weekly, Metric 2.4 monthly).</p> <p>CLS management (Tampa and Broward) always continues to emphasize to its attorneys that the statutory deadlines must be adhered to and that attorneys should always bring the statutory deadlines and the children's need for permanency to the court's attention when the</p>	

OAG OFA Response:

We do keep FLAIR accounting transactions for more than 6 years. The contract file for "billing" purposes is maintained for a minimum of 6 years. I am not aware of DCF requesting a copy of our completed annual property inventories, but that would be available upon request. DCF has not expressed any interest in routine property issues, such as replacement of outdated computers. However, they were provided first right of refusal for the property located in Manatee when that unit was transferred to DCF.

Current Status (September 2013):

CLS Tampa has improved considerably in updating FSFN in a timely manner. CLS Tampa currently has 96.76% timely entries into FSFN as of September 16, 2013. However, CLS has discovered that FSFN will randomly delete the entire FSFN Legal Record. This requires CLS to reenter the entire Legal Record, and all of these entries will appear on the Late FSFN Entry Report.

CLS Broward continues to mandate and monitor timely inputting of information in FSFN. Personnel adjustments are being made to improve in this area and additional adjustments are being explored to hire FSFN data entry personnel.

CLS Tampa and Broward monitors the FSFN reports regarding the timeliness of various aspects of the case. CLS has created master lists of cases which include reasons for delays and the efforts the attorneys made to prevent delays, specifically for children in shelter status with no adjudication and children in "out of home" care for over 12 months with goal of reunification. These master lists are updated regularly. Both Hillsborough and Broward meet monthly with the CBC (community based care agency) to review these cases and work

CLS management always continues to emphasize to its attorneys that the statutory deadlines must be adhered to and that attorneys should always bring the statutory deadlines and the children's need for permanency to the court's attention when the court schedules hearings. CLS Attorneys are expected to take the lead in achieving permanency for children. CLS Tampa has included the date for the next judicial review hearing on its daily court dockets so attorneys will be able to ensure that the court schedules the judicial review hearing within the statutory time periods. CLS Broward Attorneys are required to have judicial review hearings set at the 5 month mark and the permanency hearings set at the 10 month mark to ensure these hearing stay in compliance with the statutory time frames allotted. To avoid delays CLS Broward files the dependency petitions at shelter and has implemented a no continuance policy in order to have cases timely heard.

Auditor's Conclusion (CLS):

Both bureaus demonstrated improvement in the timely reporting of data in FSFN. As of October 2, 2013, for the current year-to-date according to FSFN, Circuit 13 (Tampa) recorded 96.13% compliance while Circuit 17 (Broward) demonstrated 86.73%. The standard was entering data into FSFN within 7 calendar days from the event.

Auditor's Conclusion (OAG OFA):

Accounting records were maintained for six years and according to OFA regarding the closing of the Manatee office, the Department of Children and Families did not respond to the right of first refusal of property disposed of at the Manatee County Office.

Implemented.

FINDINGS NUMBER TWO AND THREE:

Compliance with Florida Statutes

FINDING NUMBER FOUR:

Legal Issues

RECOMMENDATION:

OAG should request DCF seek clarifications in the law as follows:

1. The Legislature should create a standard process for the establishment of paternity in dependency proceedings when a biological father and legal father assert or contest paternity.
2. The Legislature needs to address and codify the criteria for establishing the risk of harm or nexus under the expedited grounds for termination of parental rights.

FINDING NUMBER FIVE:

Analysis of delays for permanency

Management's Prior Response:

Both Tampa and Broward CLS agree that the Legislature should create a standard process for the establishment of paternity in dependency and termination of parental rights proceedings. CLS also agrees that it would be very helpful if the Legislature establishes the criteria to prove the risk of harm or create statutory presumptions for the risk of harm. Should legislation be adopted as the IG has outlined, those changes will assist in eliminating permanency delays.

Current Status (September 2013):

The Florida Supreme Court has recently created a Rule of Juvenile Procedure (Rule 8.226) to mandate a standard procedure for the establishment of paternity in dependency and termination of parental rights cases. This new rule was effective July 1, 2013 and will enhance the efficiency and effectiveness of establishing paternity. All attorneys received training on this new rule.

Auditor's Conclusion:

Implemented regarding paternity issues and CLS was in the initial stages of implementation regarding the nexus recommendation. CLS advised OIG that the nexus issue is on DCF's legislative agenda for next year.

RECOMMENDATION:

1. We recommend that all explanations for not meeting performance metrics are completed. The explanations should address the cause for not meeting the metric rather than a restatement of the condition or the facts.
2. We recommend that all causes are analyzed and grouped to determine whether changes need to be made to Florida Statutes, the DCF contract, or operating practices.
3. We recommend that standardized causes be prepared to facilitate the uniformity of the responses and to assist analyzing the problems in meeting the metrics.
4. We also recommend, when applicable, concurrent case planning in order to try and meet the 12 month reunification goal. This could facilitate children exiting the dependency process sooner.

Management's Prior Response:

CLS Broward tries to address the causes for not meeting the metrics in a log. Some of the reasons are outside of CLS's control and CLS does try to explain the delays. Should standardized causes be prepared, we can address frequent patterns of delays with DCF so they can initiate statutory changes.

CLS Tampa regularly monitors the performance metrics and requires all attorneys to provide explanations for not meeting the metric. CLS management regularly reviews the FSFN Metrics master lists and requires attorneys provide reasons for delay for all of the children on the master lists.

CLS agrees that causes for not meeting the metrics should be analyzed and grouped to determine common causes.

CLS Tampa has already implemented a standardized list of causes to facilitate the uniformity of the responses and to assist in analyzing the problems in meeting the Metrics:

1. Parent compliant with most of case plan and there are not sufficient grounds for TPR or PG.
2. Parent almost reached substantial compliance, but more safety issues arose.

4. Parent has completed case plan, but child does not want to be placed with the parent.
5. State did not have dependency allegations or case plan regarding the parent at the inception of the case, but then dependency/ safety issues arose.
6. Caseworker has not provided parents with assistance to complete CP tasks.
7. Parent is or was incarcerated in prison and cannot or could not complete case plan tasks in prison.
8. Parent is in Drug Court and is still in substance abuse treatment.
9. Awaiting ICPC approval for placement.
10. The court denied the TPR petition.
11. The court denied the Permanent Guardianship (PG) Motion.
12. The disposition hearing occurred late so the case plan has not expired.
13. There was a breakdown in a potential permanent placement for the child.
14. There child has significant mental health issues that the parent cannot handle.
15. Paternity issues prevented timely disposition.

CLS agrees that effective concurrent planning would facilitate permanent placement.

Current Status (September 2013):

CLS Tampa continues to regularly monitor FSFN reports related to permanency. The standardized causes for delays of permanency have been entered into the permanency master list. CLS Attorney Supervisors are required to review all cases on the reports with their attorneys to identify actions to take to achieve permanency. The CLS Tampa Bureau Chief has regularly reviewed the cases with the most significant delays with the assigned attorney and the assigned attorney's supervisor and has directed that action be taken to achieve permanency. The CLS Bureau Chief has reviewed the cases with the most significant delays with the DCF CLS Regional Director. CLS attorneys have actively participated in Permanency Roundtables, as implemented and monitored by the Casey Foundation, where the caseworker, the caseworker supervisor, the guardian ad litem, a CLS attorney, and a facilitator attempt to create an effective permanency plan.

CLS Broward also continues to regularly monitor FSFN reports related to permanency. The Supervising Attorneys and Bureau Chief review these numbers

1. Child is a member of a recognized tribe triggering the Indian Child Welfare Act and additional requirements to proceed.
2. Difficulty in locating or serving a party.
3. Diligent Search and Inquiry pending.
4. Delay in parent's appointment of counsel.
5. Unavailability of a witness or opposing counsel.
6. Expedited Termination of Parental Rights Case.
7. Trial concluding, proposed order provided and not being signed timely.
8. Parent(s) reside in another country or state.
9. Judge recusal.
10. Scheduling delays due to Court's heavy docket.
11. Parent withdrawing previously accepted consent plea.
12. Incarcerated parent not being brought to court.

CLS Broward also identified the following common delays to permanency being timely achieved:

1. A parent is incarcerated for a period over a year, but not for an extensive period of the child's minority and the child has a relationship with the incarcerated parent.
2. Lack of services in jail/prison for incarcerated parent(s).
3. Delays in establishing paternity.
4. Delays in supplemental findings being made.

7. Parent almost done with tasks and close to reunification.
8. Mother has complications with her pregnancy with new baby preventing her from attending her case plan tasks.
9. Judge not timely ruling or signing an order.
10. Cases transferred from another jurisdiction and appropriate services not being offered from transferring county.
11. Med Waiver is needed for a parent to take the child in another state.
12. Service providers no longer offering services.
13. Child refusing to go home, there is ongoing therapy and parent has complied with tasks required to be reunified.
14. Housing needed.
15. Home study denial due to insufficient income or size of home or people in the home refusing to provide background checks.
16. ICPC denial.
17. Noncomplying parent interfering with custodial arrangements with complying parent.
18. Open abuse reports being investigated.
19. Parent being a minor and being provided additional time by the court

Auditor's Conclusion:

Status by recommendation:

1. Status: implemented
2. Status: partially implemented, while causes are analyzed in both circuits, in Hillsborough the causes are analyzed and grouped. In Broward standardized causes have been established but the individual causes are not grouped in their analysis.
3. Status: implemented
4. Status: concurrent case planning is not a general

FINDING NUMBER SIX:

FSFN vs. CTS

RECOMMENDATION:

OAG CLS should meet with DCF to urge them to consider allowing the development of software which could integrate shared information or the OAG CLS should consider eliminating the use of CTS.

FINDING NUMBER SEVEN:

Compliance with Florida Statutes regarding time

Management's Prior Response:

CLS agrees that the integration of CTS and FSFN would be helpful. CTS is user friendly and detail oriented. It is also more confidential than FSFN as other agencies have access to FSFN. The OAG uses CTS to memorialize our face to face meeting notes and to document the reason why permanency has not been achieved which are contract measures.

Current Status (September 2013):

CLS Tampa and Broward brought this issue to the attention of DCF in the past. The Office of Attorney General offered DCF to create a program that would interface FSFN with Case Tracking. DCF will not grant permission for this to occur.

Auditor's Conclusion: Not implemented.

CLS attempted to implement the recommendation but

CONCLUSION AND RECOMMENDATION:

We concluded that while there were some non-compliance issues with the FSFN metrics, Tampa and Fort Lauderdale were within the statewide range when compared to the rest of the state. Fort Lauderdale should strive to remain within the requirements for shelter orders and judicial review.

Management's Prior Response:

Some of the FSFN Metric Reports list the number of children, not the number of cases. Therefore, the data is skewed when the family has more than one child. For example, in Table Five, the Metric 2.1 Report (children without a shelter hearing in 24 hours), indicates that there were two children removed in Tampa without a court hearing within 24 hours; however, these children are siblings and on the same case. Thus, there was only one case where there was a shelter hearing that did not occur within 24 hours. Some of the issues are data entry issues rather than actual late shelters or judicial reviews. By hiring a FSFN data person this would minimize data entry mistakes.

Current Status (September 2013):

FSFN reports continue to be listed by child and not by case. The FSFN Late Judicial Review Report lists cases as having late judicial reviews when the actual judicial review occurred within the statutory time period. CLS Broward has an Intake Unit that handles all shelters and shelter hearing to avoid any untimely heard cases. The Late Shelter Hearing Report continues to list errors when the child protective investigator and the case

Auditor's Conclusion:

Inconclusive, timely orders and judicial reviews are not currently measured by DCF as performance measures. Alternative reporting through FSFN, the "Possible Overdue Judicial Reviews Report" does not produce reliable data according to the CLS Bureau Chiefs. Therefore, we cannot conclude.

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2014-2015

Department: Department of Legal Affairs

Chief Internal Auditor: Judy Goodman

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
2013-15	Apr-14	Office of Statewide Prosecution (OSP) Follow-up	<p><u>FINDING NUMBER ONE:</u> Allocation of Workload or Resources</p> <p><u>RECOMMENDATION:</u> OSP should consider finding a way to avoid violation of probation cases by requesting assistance.</p> <p><u>FINDING NUMBER TWO:</u> Case Management (Audit #10-30)</p> <p><u>RECOMMENDATION:</u> We recommend OSP utilize caseload reports to better assess resource allocations statewide. Actual labor costs, as well as other direct related court costs – witness costs, travel costs – should be accumulated so that total actual costs can be assessed rather than average legal costs. After a case is closed, an evaluation and analysis of expenses versus outcome/impact should be conducted. Templates should be found on the hard drive to ease the paperwork associated with prosecution. Access to OSP files should be given to OSP employees as needed throughout the State of Florida unless prohibited.</p>	<p><u>Management’s Prior Response (December 2012):</u> Chief Assistant Statewide Prosecutors have been advised to evaluate each VOP case individually to determine if it is necessary to request that an Assistant State Attorney handle the VOP on our behalf.</p> <p><u>Auditor’s Conclusion:</u> Partially Implemented</p> <p><u>Management’s Prior Response:</u> Forms templates are updated as needed; this is an ongoing process. All OSP staff has access to these forms as well as any forms used by OSP staff. The only restrictions are those encountered due to security or IT.</p> <p><u>Auditor’s Conclusion:</u> Partially implemented as far as templates are concerned.</p>	

FINDING NUMBER THREE:

Best Practices

RECOMMENDATION:

We recommend OSP consider the following:

1. Routine status letters could be sent to interested parties to keep them apprised of trial status
2. Upon completion of a trial, the files should be placed in a standard order and be made ready for scanning
3. A confidentiality order could be acknowledged upon receipt of all discovery documents
4. Software packages which scan voluminous financial documents could be purchased to facilitate financial analysis
5. Guidelines for prosecution of cases should be considered such as, but not limited to, dollar limits, number of victims, quantity of drugs, number of people involved, severity of crime, organized activity. These should be incorporated into the operating manual
6. Standard file templates and file layouts should be implemented statewide when appropriate
7. A more comprehensive procedures manual needs to be developed to include when cases are charged
8. Case Tracking System (CTS) could be more user friendly – work with Information Technology to resolve problems
9. Communication could be improved by conducting additional statewide or regional staff

Management's Prior Response (December 2012):

1. OSP is routinely in contact with victims regarding case status. Additionally, upcoming court dates are posted on the OSP website where appropriate.
2. OSP staff has been made aware of and asked to comply with the existing standard file format contained in the OSP Procedures Manual.
3. No additional action taken, please see previous response.
4. Requested software was purchased.
5. OSP Procedures Manual contains guidelines for prosecution of cases. These guidelines have been revised, are being reviewed and will likely be revised further once the review is complete.
6. Forms, templates are updated as needed. OSP staff has been made aware of and asked to comply with the existing standard file format contained in the OSP Procedures Manual.
7. Charging guidelines contained in the OSP Procedures Manual have been revised, are being reviewed and will likely be revised further once the review is complete.
8. OSP works with I.T. on an ongoing basis to resolve problems as they arise (see attached list of dates OSP has contacted I.T. within the last 6 months regarding CTS). OSP met with I.T. on 12/7/12 to discuss needed improvements to CTS. I.T. has made it a priority to fix existing issues and improve overall performance of CTS in the coming months.
9. Email updates of office happenings are routinely sent

meetings.

10. OSP currently has a legislative budget request pending for 2 additional attorney positions. The Statewide Prosecutor continues to evaluate all office staffing needs on a regular basis.

Current Status (January 2014):

- 1. No additional action taken
- 2. No additional action taken
- 3. No additional action taken
- 4. NA
- 5. OSP procedures have been reviewed and continued to be reviewed and will be revised as needed.
- 6. NA
- 7. Charging guidelines have been revised and will continue to be reviewed and updated as needed.
- 8. OSP continues to work with IT on an ongoing basis regarding problems encountered in and improvements needed. IT continues to evaluate CTS to improve overall performance.
- 9. No additional action taken
- 10. OSP was granted 2 additional prosecutor positions. Those positions were placed in Orlando and Miami. The Statewide Prosecutor continues to evaluate all office staffing needs on a regular basis and as such has

Auditor's Conclusion:

- 1. Partially implemented
- 2. Partially implemented
- 3. Partially implemented
- 4. Previously implemented
- 5. Partially implemented
- 6. Previously implemented
- 7. Partially implemented
- 8. Partially implemented
- 9. Partially implemented
- 10. Partially implemented

FINDING NUMBER FOUR:

Performance Measures

RECOMMENDATION:

Developing, enhancing and utilizing performance measures could better track effectiveness.

Violation of probation, post conviction, and fugitive cases should not be reported in “active cases”.

FINDING NUMBER FIVE:

Single-circuit (Audit #10-30)

Management’s Prior Response (December 2012):

Changes to performance measures have been requested. Recommendation regarding how fugitive cases are reported in CTS has previously been resolved. No additional action has been taken regarding reporting of violation of probation and/or post conviction cases, please see previous response.

Current Status (January 2014):

OSP requested and was granted changes to performance measures that are reported on. OSP now reports on the following performance measures:

- Conviction rate for defendants who reached final disposition
- Of the defendants who reached disposition, the number of those convicted
- Total number of defendants charged
- Total number of new requests for assistance
- Total number of active cases

Auditor’s Conclusion:

Some changes were made, however; the changes reflect output, not outcome.

RECOMMENDATION:

We recommend the Statewide Prosecutor minimize the number of single circuit cases.

FINDING NUMBER SIX:

Lotus Notes

RECOMMENDATION:

We recommend management review the reports available for project management and if the reports are not useful, consider another case management system or system modifications to enhance the capabilities of Lotus Notes Case Tracking System. Glitches noted in the system should be reviewed, addressed, and followed up with Information Technology to ensure modifications can be made if within budget guidelines and long term plans for the Lotus Notes platform.

FINDING NUMBER SEVEN:

Accuracy of OSP Statistics and Performance Measures and Reports

Management's Prior Response:

It is the philosophy and practice of the SWP to assist and work with local State Attorney's as closely as possible... While I understand and concur that such activity should not become the focus of this office, or one of the main activities, we will always stand ready to assist our friends at the State Attorneys and take their oath as called for.

Auditor's Conclusion:

Management did not accept the recommendation

Management's Prior Response (December 2012):

OSP works with I.T. on an ongoing basis to resolve problems as they arise (see attached list of dates OSP has contacted I.T. within the last 6 months regarding CTS). OSP met with I.T. on 12/7/12 to discuss needed improvements to CTS. I.T. has made it a priority to fix existing issues and improve overall performance of CTS in the coming months.

Current Status (January 2014):

OSP continues to work with IT on an ongoing basis regarding problems encountered in and improvements needed. IT has fixed previously existing issues and continues to evaluate CTS to improve overall performance.

Auditor's Conclusion:

RECOMMENDATION:

Since the data in CTS is reportedly dynamic, sufficient supporting documentation should always be maintained to show how the stats were derived; this could include screen shots and/or printouts of what CTS showed at that time period. Perhaps some of the processes should be automated to reduce the potential for error. All reported financial information should be reviewed by management before release. The OSP should pursue having computerized reports generated from CTS data rather than manually produced reports.

FINDING NUMBER EIGHT:

Law Enforcement Evaluations

RECOMMENDATION:

We recommend that OSP consider sending quality assurance/satisfaction surveys to government partners upon completion of cases. In addition, OSP should continue their outreach efforts to law enforcement partners throughout the state to further expand the geographic distribution and utilization of OSP statewide.

Management's Prior Response (December 2012):

OSP works with I.T. on an ongoing basis to resolve problems as they arise (see attached list of dates OSP has contacted I.T. within the last 6 months regarding CTS). OSP met with I.T. on 12/7/12 to discuss needed improvements to CTS. I.T. has made it a priority to fix existing issues and improve overall performance of CTS in the coming months.

Current Status (January 2014):

OSP continues to work with IT on an ongoing basis regarding problems encountered in and improvements needed. IT has fixed previously existing issues and continues to evaluate CTS to improve overall performance.

Auditor's Conclusion:

Partially implemented

Management's Prior Response (December 2012):

OSP is working towards re-instating this practice.

Current Status (January 2014):

OSP is working towards re-instating this practice.

Auditor's Conclusion:

Not yet implemented

Fiscal Year 2015-16 LBR Technical Review Checklist

Department/Budget Entity (Service):
Agency Budget Officer/OPB Analyst Name:

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.

	am or Service (Budget Entity C		
Action	41100000	41200000	41300000

1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only? (CSDI)	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y

AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y
1.4 Has security been set correctly? (CSDR, CSA)			
TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status.			

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 59 of the LBR Instructions?	Y	Y	Y
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 29)? Do they clearly describe the issue?	Y	Y	Y
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 29) been followed?	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

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

		Department or Service (Budget Entity C)		
Action		41100000	41200000	41300000
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the 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 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 need to be corrected in Column A01.)	Y	Y	Y

		Department or Service (Budget Entry C)		
Action		41100000	41200000	41300000
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 2013-14 approved budget. Amounts should be positive.			
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created.			
6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)				
6.1	Are issues appropriately aligned with appropriation categories?	Y	Y	Y
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.			
7. EXHIBIT D-3A (EADR, ED3A)				
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 33 of the LBR Instructions.)	Y	Y	Y
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 67-68 of the LBR Instructions.)	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 69 through 71 of the LBR Instructions?	Y	Y	Y
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-6 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.	N/A	N/A	N/A

Action		am or Service (Budget Entry C		
		41100000	41200000	41300000
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 #14-001?	N/A	N/A	N/A
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	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 issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 28 and 88 of the LBR Instructions.)	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, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 330010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	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
AUDIT:				
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - Report should print "No Records Selected For Reporting")	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Y	Y	Y

Action		am or Service (Budget Entity C		
		41100000	41200000	41300000
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	Y	Y	Y
7.24	Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)))	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 65 through 70 of the LBR Instructions.			
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.			
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).			
TIP	If a state agency needs to include in its LBR a realignment or workload request issue to align its data processing services category with its projected FY 2015-16 data center costs, this can be completed by using the new State Data Center data processing services category (210001). (NSRC data processing services category (210022) and the SSRC data processing services category (210021) will no longer be used).			
TIP	If an appropriation made in the FY 2014-15 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)				
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

Action		Program or Service (Budget Entry C)		
		41100000	41200000	41300000
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Y	Y	Y
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	N/A	N/A	N/A
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - 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 Chapter 2009-78, Laws of Florida, 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

Action		Amount or Service (Budget Entity C		
		41100000	41200000	41300000
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20	Are appropriate general revenue service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Y	Y	Y
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y
8.24	Are prior year September operating reversions appropriately shown in column A01?	Y	Y	Y
8.25	Are current year September operating reversions appropriately shown in column A02?	Y	Y	Y
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y
8.27	Has the agency properly accounted for continuing appropriations (category 13XXXX) in column A01, Section III?	Y	Y	Y
8.28	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y
8.29	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y
AUDITS:				
8.30	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y
8.31	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y
8.32	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y
8.33	Has a Schedule IB been provided for each trust fund and does total agree with line 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

	am or Service (Budget Entity C		
Action	41100000	41200000	41300000

TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!	
TIP	Determine if the agency is scheduled for trust fund review. (See page 130 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.	
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.	
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.	

9. 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 161 of the LBR Instructions.)	Y	Y	Y

		Department or Service (Budget Entry C)		
Action		41100000	41200000	41300000
10. SCHEDULE III (PSCR, SC3)				
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 92 of the LBR Instructions.)	Y	Y	Y
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 99 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y
11. SCHEDULE IV (EADR, SC4)				
11.1	Are the correct Information Technology (IT) issue codes used?	Y	Y	Y
TIP If IT issues are not coded correctly (with "C" in 6th position), 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 now be included in the priority listing.	Y	Y	Y
13. SCHEDULE VIIIB-1 (EADR, S8B1)				
13.1	NOT REQUIRED FOR THIS YEAR			
14. SCHEDULE VIIIB-2 (EADR, S8B2)				
14.1	Do the reductions comply with the instructions provided on pages 104 through 106 of the LBR Instructions regarding a 5% reduction in recurring General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used?	Y	Y	Y
15. SCHEDULE VIIIC (EADR, S8C) (LAS/PBS Web - see page 107-109 of the LBR Instructions for detailed instructions)				
15.1	Agencies are required to generate this schedule via the LAS/PBS Web.	Y	Y	Y
15.2	Does the schedule include at least three and no more than 10 unique reprioritization issues, in priority order? Manual Check.	Y	Y	Y
15.3	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	Y	Y	Y
15.4	Are the priority narrative explanations adequate and do they follow the guidelines on pages 107-109 of the LBR instructions?	Y	Y	Y
15.5	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	Y	Y	Y
AUDIT:				
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y

	am or Service (Budget Entity C		
Action	41100000	41200000	41300000

16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)

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 <i>section 216.023(4) (b), Florida Statutes</i> , 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 2013-14 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y
16.4	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y
16.5	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	Y	Y	Y
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

17.1	Do exhibits and schedules comply with LBR Instructions (pages 115 through 158 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y
17.2	Are appropriation category totals comparable to Exhibit B, 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 IV-B for each IT project over \$1 million (see page 134 of the LBR instructions for exemptions to this rule)? Have all IV-B been emailed to: 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) ?	Y	Y	Y

	am or Service (Budget Entry C		
Action	41100000	41200000	41300000

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 160-162) for a list of audits and their descriptions.	
TIP	Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.	

18. CAPITAL IMPROVEMENTS PROGRAM (CIP)

18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	Y	Y	Y
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	Y	Y	Y
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y
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