



**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  
<http://www.myfloridalegal.com>**

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**Legislative Budget Request**

Department of Legal Affairs

October 15, 2016

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 2017-18 Fiscal Year. This submission has been approved by Attorney General Pam Bondi.

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

Sincerely,

Bonnie Rogers  
Director of Administration

# **Legislative Budget Request**

**FY 2017-18**



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

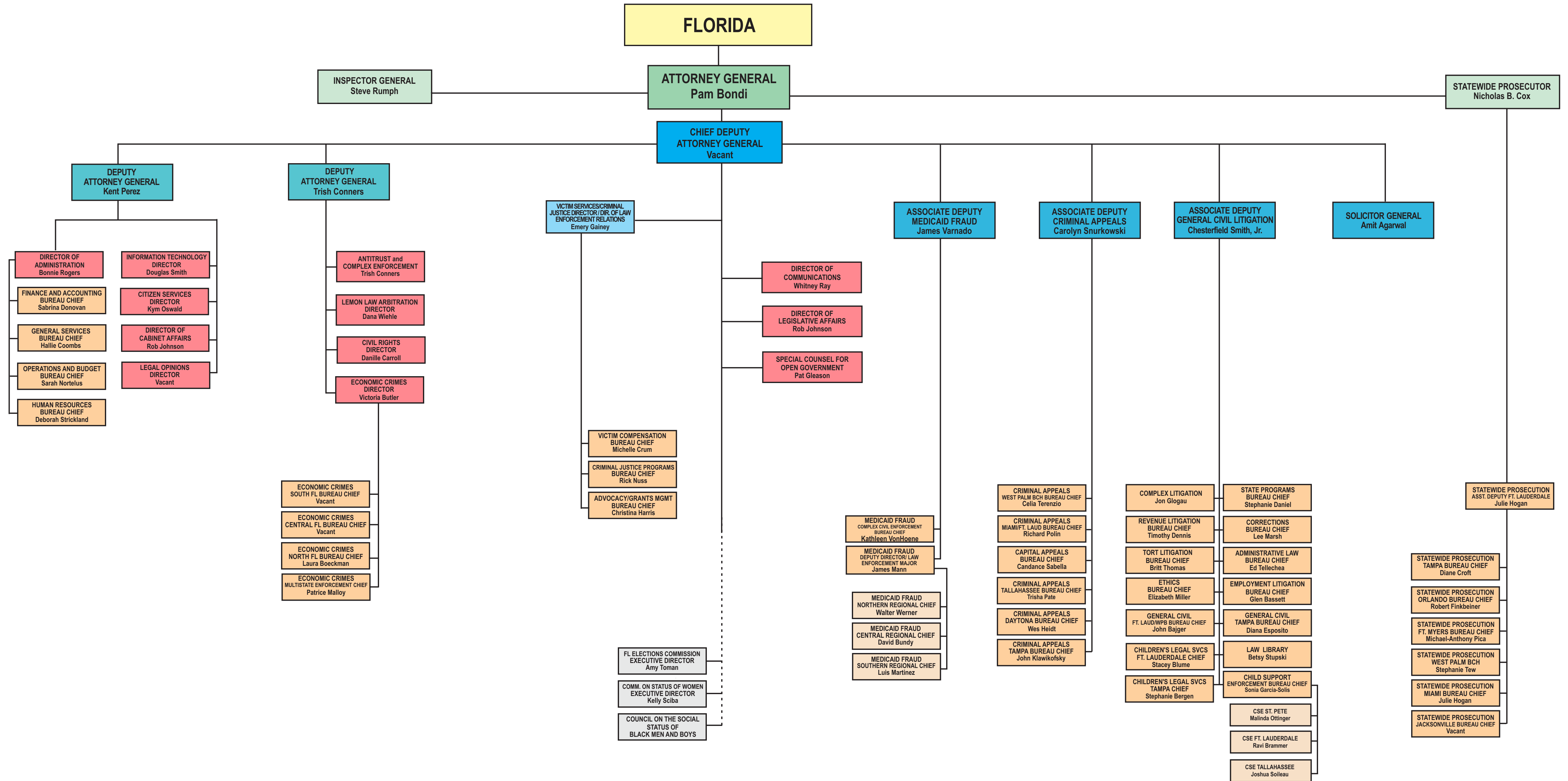
**PL 01 The Capitol  
Tallahassee, Florida 32399-1050**

## 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.*

<b>Agency:</b>	<b>Office of the Attorney General</b>		
<b>Contact Person:</b>	Diana R. Esposito	<b>Phone Number:</b>	813-577-4532
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	Christina Paylan v. Pam Bondi, et al. (The State Defendants in this lawsuit are Pam Bondi, SA Mark Ober, ASAs Darrell Dirks and Christine Brown.		
<b>Court with Jurisdiction:</b>	U.S. Middle District-Tampa		
<b>Case Number:</b>	8:15-cv-01366-CEH-AEP		
<b>Summary of the Complaint:</b>	Christina Paylan claims that Pam Bondi’s pill mill initiative caused her arrest, conviction and incarceration because the Assistant State Attorneys were anxious to get a drug conviction against a doctor. The case is frivolous as to Pam Bondi.		
<b>Amount of the Claim:</b>	Plaintiff claims \$37 million generally out of the many defendants		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>			
<b>Status of the Case:</b>	Motions to Dismiss are pending and discovery has begun. Discovery has been stayed as to the State Defendants until further order of the Court.		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>	<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	
<b>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).</b>			

# STATE OF FLORIDA OFFICE OF THE ATTORNEY GENERAL



Revised: 10/12/16

LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL		FISCAL YEAR 2015-16			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		202,912,838		1,275,453	
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		247,661		0	
FINAL BUDGET FOR AGENCY		203,160,499		1,275,453	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
Executive Direction, Administrative Support and Information Technology (2)					1,275,453
Lemon Law * Number of Arbitration Hearings Conducted		532	3,236.40	1,721,765	
Child Support Enforcement * Number of final orders obtained representing the Department of Revenue in child support enforcement proceedings.		46,372	168.32	7,805,214	
Antitrust * Number of cases enforcing provisions of the Antitrust Act		113	31,819.66	3,595,622	
Racketeer Influenced And Corrupt Organization (rico)/ Consumer Fraud * Cases enforcing the Racketeer Influenced and Corrupt Act and Unfair and Deceptive Trade Practices Act.		351	33,115.49	11,623,537	
Commission On Ethics Prosecutions * Number of cases prosecuted before the Florida Commission on Ethics		81	3,622.27	293,404	
Medicaid Fraud Control * Number of cases investigated involving Medicaid fraud activities		876	21,218.95	18,587,802	
Children's Legal Services * Number of cases representing the Department of Children and Families in juvenile dependency and termination of parental rights proceedings		30,610	301.81	9,238,394	
Civil Rights * Number of cases investigated and prosecuted involving violations of civil rights		32	21,057.56	673,842	
Solicitor General And Complex Litigation * Number of cases		368	5,063.86	1,863,500	
Opinions * Number of Opinions Issued		178	3,928.01	699,186	
Cabinet Support Services * Number of Cabinet Meetings		11	44,550.55	490,056	
Eminent Domain * Cases representing the Department of Transportation and other government agencies in eminent domain proceedings.		122	3,658.82	446,376	
Sexual Predator Civil Commitment Appeals * Number of cases		34	7,931.03	269,655	
Non-capital Criminal Appeals * Number of cases - non-capital appellate litigation		26,492	576.24	15,265,812	
Capital Appeals * Number of cases - capital appellate litigation		841	3,570.13	3,002,483	
Administrative Law * Number of cases		473	5,399.82	2,554,117	
Tax Law * Number of cases enforcing, defending and collecting tax assessments		1,485	1,029.52	1,528,835	
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.		5,636	1,900.13	10,709,137	
Grants-victims Of Crime Advocacy * Number of victims served through grants.		425,229	62.11	26,411,089	
Victim Notification * Number of appellate services provided		10,307	210.39	2,168,457	
Victim Compensation * Number of victim compensation claims paid		21,152	871.81	18,440,426	
Minority Crime Prevention Programs * Number of crime prevention programs assisted		6	1,224,818.17	7,348,909	
Grants-crime Stoppers * Number of Crime Stopper agencies assisted		28	165,235.50	4,626,594	
Crime Prevention/Training * Number of people attending training		3,335	113.95	380,011	
Investigation And Prosecution Of Multi-circuit Organized Crime * Annual volume of investigations handled		849	9,669.16	8,209,115	
Prosecution Of Violations Of The Florida Election Code * Number of cases handled.		330	4,414.88	1,456,915	
TOTAL				159,410,253	1,275,453
SECTION III: RECONCILIATION TO BUDGET					
PASS THROUGHS					
TRANSFER - STATE AGENCIES					
AID TO LOCAL GOVERNMENTS					
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS					
OTHER					
REVERSIONS				43,750,624	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)				203,160,877	1,275,453

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

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

NUCSSP03 LAS/PBS SYSTEM  
BUDGET PERIOD: 2007-2018  
STATE OF FLORIDA

SP 10/14/2016 12:07  
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY  
AUDIT REPORT LEGAL AFFAIRS/ATTY GENERAL

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ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

\*\*\* NO ACTIVITIES FOUND \*\*\*

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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 \*\*\*

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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 \*\*\*

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TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 41	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	203,160,499	1,275,453
TOTAL BUDGET FOR AGENCY (SECTION III):	203,160,877	1,275,453
DIFFERENCE:	378-	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

**Schedule XIV**  
**Variance from Long Range Financial Outlook**

**Agency:** Department of Legal Affairs      **Contact:** Bonnie Rogers

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 2016 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 2017-2018 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 2017-2018 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

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2016__ - 2017__</b>	
<b>Department: Department of Legal Affairs</b>			<b>Chief Internal Auditor:</b> Judy Goodman		
<b>Budget Entity: Budget Entity: 41101000</b>			<b>Phone Number:</b> 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
2014-15	Sep-15	Crime Stoppers Grant Administration	<p>1. Crime Stoppers staff needs to get back in the routine of performing annual on-site visits on their riskiest Crime Stopper Units. The results of the site visits should be distributed within a timely manner such as two months.</p> <p>2. Crime Stoppers Grant Administrators should continue to perform tip reward compliance tests upon their on-site visits. For those grants that have high error rates, Crime Stoppers Grant Administrators should continue to call for full audits of tip documentation (as they did in SWFCS) until the error rates are within an acceptable range. All undocumented and previously reimbursed tips should be either recovered from the grantee or deducted from future reimbursements.</p> <p>3. We recommend the following for all grantees:</p> <p>1) The bank account should be reconciled by someone other than the person ordering and paying for the goods and services. Preferably it would be the Treasurer or the CPA firm. Periodically, bank statements should be provided to the Board for their review. Some Treasurers should be more active. In Tampa, Miami, and Orlando, financial duties should be split such that one person does not control and authorize payment transactions from beginning to end. All expenditures should be approved in advance of payment. The OAGCSGA staff should review and test compliance upon their site visits.</p>		



			<p>2) The Crime Stoppers Grant Administrators should call for all grantees to provide updates of by-laws, operating policy, and procedure manuals.</p>		
			<p>4. We recommend the Office of Attorney General Grant Administrators consider increasing their threshold for property accounting to \$1,000. Property disposition forms should be processed to affect the reconciliation of inventory records. Furthermore, although not tested during our audit, Crime Stoppers Grant Administrators could perform reviews of the utilization of large purchases in previous year's budget requests during their site visits.</p>		
			<p>5. Project specific timesheets should be created by Crime Stoppers Grant Administration, and supporting grantees should utilize them appropriately such that fundraising and other possible non-state functions are delineated. The State should not reimburse time dedicated to fundraising. All Crime Stoppers grantees staff, supported by grant funds, should complete project specific timesheets.</p>		
			<p>6. 1) OAGCSGA, along with Florida Association of Crime Stoppers (FACS), should encourage implementation of rules that define the conditions upon which a tip reward should occur. An issued warrant should be one of the criteria (among others) allowing for tip reward payments. An example of additional criteria could be if extradition is denied.</p>		
			<p>6. 2) In addition, OAGCSGA should attend FACS conferences, and conduct seminars on the criteria allowed for tip reward reimbursement.</p>		

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2016 ____ - 2017 ____</b>	
<b>Department:</b> Department of Legal Affairs		<b>Chief Internal Auditor:</b> Judy Goodman			
<b>Budget Entity:</b> Budget Entity: <b>41101000</b>		<b>Phone Number:</b> 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
2014-03	Oct-15	Southwest Florida Crime Stoppers	1. The Board should ensure that monthly financial reports are provided to the Board, and the Treasurer should attend all monthly board meetings.		
			Dual signatures should be completed properly on all expense checks. Signing for each other should be prohibited.		
			Management should ensure that critical payment processing duties are separated regarding tip reward payment processing. One person should not be able to control a transaction from beginning to end.		
			2. We recommend the OAGCSGA revise their tip reward payment guidance in the contract or in rules, and provide training to require complete supporting records, including arrest reports in those cases where the tip reward payment was based on an arrest.		

			We recommend SWFCS maintain adequate, complete tip reward records, including arrest reports for five years, as called for in the contract.		
			The Board and L.C.S.O. should consider finding/employing/paying an additional employee to administer the tip payments in an appropriate manner that properly documents all elements of the criteria for when a tip reward can be paid.		
			3. When the insurance contract expires, other insurance bids or providers should be sought through the open bid process requesting three bids. At a minimum, proper recusal should be effected regarding voting on matters where a perceived conflict of interest exists.		
			4. The L.C.S.O. and the SWFCS Board should more actively oversee the program. Supporting documentation for tips should be consistently gathered and maintained as an integral part of the record supporting the tip reward payment. The Board should take a more active interest in reviewing the specifics of tips to ensure that they are properly documented and supported.		

			The Treasurer should submit timely reimbursement requests. All expenses should be adequately documented and supported. The Treasurer should be made aware of the number of tips that are being disallowed by OAGCSGA.		
			We support continued extensive review of tips by the OAGCSGA staff until SWFCS can demonstrate the ability to process tip reward payment reimbursement requests correctly and provide all supporting documentation. SWFCS staff must diligently review tip reward payment reimbursement requests to ensure that tip reward payments are adequately supported and within the tip reward guidelines for reimbursement. These guidelines include documentation that the tip was received before the arrest, the tip resulted in an arrest being made, or the recovery of stolen property or drugs.		
			All tip reward payment requests should be adequately reviewed by the Law Enforcement Coordinator for completeness and logic <b>before</b> approving reward payments.		
			Corroborating documentation for out of state tips should be maintained as an integral part of the tip reward payment documentation. This should include the name, title, and agency that assisted in the arrest.		
Office of Policy and Budget - June 2016					

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2016 ____ - 2017 ____</b>	
<b>Department:</b> Department of Legal Affairs		<b>Chief Internal Auditor:</b> Judy Goodman			
<b>Budget Entity:</b> Budget Entity: <b>41101000</b>		<b>Phone Number:</b> 850-414-3591			
(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
2015-13	Dec-15	First Coast Crime Stoppers Follow-up	1. We recommend that the FCCS, Inc. adhere to their by-laws as far as Treasurer duties are concerned or update their standing rules.	Implemented	
			2. FCCS, Inc.'s staff members, whose salaries are supported by the OAG Crime Stoppers Trust Fund, should complete project specific timesheets such that fundraising and other possible non-State functions are delineated.	Implemented	
<i>Office of Policy and Budget - June 2016</i>					

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2016</b> _____ <b>- 2017</b> _____	
<b>Department:</b> Department of Legal Affairs		<b>Chief Internal Auditor:</b> Judy Goodman			
<b>Budget Entity:</b> Budget Entity: <u>41101000</u>		<b>Phone Number:</b> 850-414-3591			
(1)	(2)	(3)	(4)	(5)	(6)
<b>REPORT</b>	<b>PERIOD</b>		<b>SUMMARY OF</b>	<b>SUMMARY OF</b>	<b>ISSUE</b>
<b>NUMBER</b>	<b>ENDING</b>	<b>UNIT/AREA</b>	<b>FINDINGS AND RECOMMENDATIONS</b>	<b>CORRECTIVE ACTION TAKEN</b>	<b>CODE</b>
2015-12	Dec-15	Crime Stoppers of Miami-Dade, Inc.	1. The bank account should be reconciled by someone other than the Office Manager, preferably the Treasurer or the CPA firm. Periodically, bank statements should be provided to the board for their review. The Treasurer should be more active in his role with CSMD.	Not implemented	
			2. The board should approve biweekly timesheets. Furthermore, the board should evaluate the ED annually and review goals and objectives.	Implemented	
			4. The board should consider periodic financial audits or amend the by-laws. Policy and procedures manuals should be updated to ensure the current practices are agreeable with the expectations of management. By-laws should be periodically reviewed and updated as laws or guidance is changed.	Not implemented	

			5. Physical inventory records should be reconciled annually. Assets should be tagged with physical property tags with numbers for ease in reconciliation. All unused assets should be returned to the State if they are not going to be used or disposed of properly.	Partially implemented	
			2-2 CSMD should prepare and submit detailed project specific timesheets.	Conditionally implemented	
			2-3 CSMD should discontinue paying for employee parking expenses.	Not implemented	
			3-1. Reevaluate the need for the van and act accordingly; either dispose of it or make better use of it.	Implemented	
			3-2. Utilize the televisions or return them to Crime Stoppers headquarters administration.	Implemented	
			3-3. Discontinue the use of unused cell phone for the Crime Stoppers Law Enforcement/Tips Coordinator.	Not implemented	
			3-4. Inventory all equipment and return or properly identify/tag the equipment. Keep the inventory up-to-date and conduct annual physical inventories.	Not implemented	
			3-7. Distribute the current inventoried items on hand to schools or at other CSMD events.	Not implemented	

			3-8. Ensure a physical inventory reconciliation is performed by the end of the year and advise Crime Stoppers Grant Administrators of missing or disposed items.	Not implemented	
			4-1. All CSMD staff should attend training and adhere to all contract provisions.	Partially implemented	
			4-2. The board should increase its leadership and governance role in the operations of CSMD by setting goals, conducting evaluations, and comparing performance against agreed upon goals.	Not implemented	
			5-1. Sample tipsters as they call in to determine where they heard about Crime Stoppers. Track crimes solved as a result of different media outlets that produced the tips.	Not implemented	
			5-2. Track costs by product produced to help evaluate cost effectiveness of the production (in the TipSoft® program).	Not implemented	
<i>Office of Policy and Budget - June 2016</i>					



<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2016____ - 2017____</b>	
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<b>Budget Entity: Budget Entity: 41101000</b>		<b>Phone Number:</b> 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
2015-18	Feb-16	Crime Stoppers Grant Administration Follow-up	1. Crime Stoppers staff needs to get back in the routine of performing annual on-site visits on their riskiest Crime Stopper Units. The results of the site visits should be distributed within a timely manner such as two months.	Not implemented	
			2. Crime Stoppers Grant Administrators should continue to perform tip reward compliance tests upon their on-site visits. For those grants that have high error rates, Crime Stoppers Grant Administrators should continue to call for full audits of tip documentation (as they did in SWFCS) until the error rates are within an acceptable range. All undocumented and previously reimbursed tips should be either recovered from the grantee or deducted from future reimbursements.	Not yet implemented although the recommendation was accepted.	

			<p>3-1) The bank account should be reconciled by someone other than the person ordering and paying for the goods and services. Preferably it would be the Treasurer or the CPA firm. Periodically, bank statements should be provided to the Board for their review. Some Treasurers should be more active. In Tampa, Miami, and Orlando, financial duties should be split such that one person does not control and authorize payment transactions from beginning to end. All expenditures should be approved in advance of payment. The OAGCSGA staff should review and test compliance upon their site visits.</p>	Not yet implemented	
			<p>3-2) The Crime Stoppers Grant Administrators should call for all grantees to provide updates of by-laws, operating policy, and procedure manuals.</p>	Not yet implemented	

			<p>4. We recommend the Office of Attorney General Grant Administrators consider increasing their threshold for property accounting to \$1,000. Property disposition forms should be processed to affect the reconciliation of inventory records.</p> <p>Furthermore, although not tested during our audit, Crime Stoppers Grant Administrators could perform reviews of the utilization of large purchases in previous year's budget requests during their site visits.</p>	Partially implemented	
			<p>5. Project specific timesheets should be created by Crime Stoppers Grant Administration, and supporting grantees should utilize them appropriately such that fundraising and other possible non-state functions are delineated. The State should not reimburse time dedicated to fundraising. All Crime Stoppers grantees staff, supported by grant funds, should complete project specific timesheets.</p>	Implemented	

			<p>6. 1) OAGCSGA, along with Florida Association of Crime Stoppers (FACS), should encourage implementation of rules that define the conditions upon which a tip reward should occur. An issued warrant should be one of the criteria (among others) allowing for tip reward payments. An example of additional criteria could be if extradition is denied.</p>	Partially implemented	
			<p>6. 2) In addition, OAGCSGA should attend Florida Association of Crime Stoppers (FACS) conferences, and conduct seminars on the criteria allowed for tip reward reimbursement.</p>	Not implemented	
<i>Office of Policy and Budget - June 2016</i>					

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2016____ - 2017____</b>	
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(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2015-15	Mar-16	Central Florida Crimeline Follow-up	1-1 Crimeline should process reimbursement requests monthly, and Crime Stoppers Grant Administration should reimburse expenses that are documented properly.	Partially implemented	
			1-2 The Board should require the Executive Director to seek approval of expenditure requests payments prior to payment. The Board President and Treasurer should exercise read-only rights to bank accounts and review activity monthly.	Partially implemented	
			1-3 Crimeline staff should maintain separate bank accounts to ensure funds are insured properly.	Partially implemented	
			2-1 Fully supported documentation should be maintained for tip reward payments. Law enforcement reports should be obtained and reviewed to confirm the tip lead to an arrest or recovery of stolen property or drugs.	Not implemented	
			3. All contracts meeting the State's criteria should be properly bid prior to use of services. All supporting documentation should be submitted to OAGCSGA prior to the letting of the contract and properly maintained. If a bidder does not respond, another bidder should	Partially implemented	

			4. Project specific time sheets should be created and utilized appropriately such that fundraising and other possible non-state functions are delineated.	Partially implemented	
			5. We recommend outdated, inoperable, or unused items be disposed of in accordance with the contract article aforementioned.	Partially implemented	
<i>Office of Policy and Budget - June 2016</i>					

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS				Budget Period: 2016____ - 2017____	
<b>Department:</b> Department of Legal Affairs		<b>Chief Internal Auditor:</b> Judy Goodman			
<b>Budget Entity:</b> Budget Entity: <b>41101000</b>		<b>Phone Number:</b> 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
2015-19	May-16	Southwest Florida Crime Stoppers Follow-up	1. The Board should ensure that monthly financial reports are provided to the Board, and the Treasurer should attend all monthly board meetings.	Implemented	
			Dual signatures should be completed properly on all expense checks. Signing for each other should be prohibited.	Implemented	
			Management should ensure that critical payment processing duties are separated regarding tip reward payment processing. One person should not be able to control a transaction from beginning to end.	Implemented	
			2. We recommend the Office of the Attorney General Crime Stoppers Grant Administration (OAGCSGA) revise their tip reward payment guidance in the contract or in rules, and provide training to require complete supporting records, including arrest reports in those cases where the tip reward payment was based on an arrest.	Partially implemented	

			We recommend SWFCS maintain adequate complete tip reward records, including arrest reports for five years, as called for in the contract.	Partially implemented	
			The Board and LCSO should consider finding/employing/paying an additional employee to administer the tip payments in an appropriate manner that properly documents all elements of the criteria for when a tip reward can be paid.	Implemented	
			3. When the insurance contract expires, other insurance bids or providers should be sought through the open bid process requesting three bids. At a minimum, proper recusal should be effected regarding voting on matters where a perceived conflict of interest exists.	Partially implemented	
			4. The LCSO and the SWFCS Board should more actively oversee the program. Supporting documentation for tips should be consistently gathered and maintained as an integral part of the record supporting the tip reward payment. The Board should take a more active interest in reviewing the specifics of tips to ensure that they are properly documented and supported.	Partially implemented	



			The Treasurer should submit timely reimbursement requests. All expenses should be adequately documented and supported. The Treasurer should be made aware of the number of tips that are being disallowed by OAGCSGA.	Partially implemented	
			We support continued extensive review of tips by the OAGCSGA staff until SWFCS can demonstrate the ability to process tip reward payment reimbursement requests correctly and provide all supporting documentation. SWFCS staff must diligently review tip reward payment reimbursement requests to ensure that tip reward payments are adequately supported and within the tip reward guidelines for reimbursement. <b>These guidelines include documentation that the tip was received before the arrest, the tip resulted in an arrest being made, or</b>	Partially implemented	
			All tip reward payment requests should be adequately reviewed by the Law Enforcement Coordinator for completeness and logic <b>before</b> approving reward payments.	Partially implemented	

			Corroborating documentation for out of state tips should be maintained as an integral part of the tip reward payment documentation. This should include the name, title, and agency that assisted in the arrest.	Partially implemented	
<i>Office of Policy and Budget - June 2016</i>					

<b>SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS</b>				<b>Budget Period: 2016__ - 2017__</b>	
<b>Department:</b> Department of Legal Affairs		<b>Chief Internal Auditor:</b> Judy Goodman			
<b>Budget Entity:</b> Budget Entity: <b>41101000</b>		<b>Phone Number:</b> 850-414-3591			
(1)	(2)	(3)	(4)	(5)	(6)
REPORT	PERIOD		SUMMARY OF	SUMMARY OF	ISSUE
NUMBER	ENDING	UNIT/AREA	FINDINGS AND RECOMMENDATIONS	CORRECTIVE ACTION TAKEN	CODE
2015-19	Nov-15	Tampa Bay Crime Stoppers Follow-up	1. The Board should require the Executive Director to seek approval of expenditure payments in advance. This could be facilitated by e-mails from the Executive Director to either the Treasurer or the Board President. The Board President and Treasurer should exercise read-only rights to bank accounts to review bank account activity monthly.	Partially implemented	
			2. Project specific timesheets should be created by Crime Stoppers Grant Administration and supporting grantees should utilize them appropriately such that fundraising and other possible non-state functions are delineated. The State should not reimburse time dedicated to fundraising. Tampa Bay Crime Stoppers staff should complete project specific timesheets.	Partially implemented	

# Fiscal Year 2017-18 LBR Technical Review Checklist

Department/Budget Entity (Service): DEPARTMENT OF LEGAL AFFAIRS

Agency Budget Officer/OPB Analyst Name: Sarah Nortelus / Kristin Manalo

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

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

## 1. GENERAL

1.1 Are Columns A01, 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? <b>(CSDI)</b>	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? <b>(CSDI)</b>	Y	Y	Y

### AUDITS:

1.3 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. <b>(EXBR, EXBA)</b>	Y	Y	Y
1.4 Has security been set correctly? <b>(CSDR, CSA)</b>	Y	Y	Y
<b>TIP</b> 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. <b>A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.</b>			

## 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.	Y	Y	Y
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### AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? <b>(NACR, NAC - Report should print "No Negative Appropriation Categories Found")</b>	Y	Y	Y
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Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.			
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.			
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.			
<b>4. EXHIBIT D (EADR, EXD)</b>				
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.			
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>				
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y
<b>AUDITS:</b>				
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
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 2014-15 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.			
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required to be submitted in the LBR - for analytical purposes only.)</b>				
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.			

Action	Program or Service (Budget Entity Codes)			
	41100000	41200000	41300000	
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>				
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.	Y	Y	Y
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 #16-002?	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. <b>(PLRR, PLMO)</b>	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 90 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

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
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
<b>AUDIT:</b>				
7.20	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	Y	Y	Y
7.21	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? <b>(GENR, LBR1)</b>	N/A	N/A	N/A
7.22	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? <b>(GENR, LBR2)</b>	N/A	N/A	N/A
7.23	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? <b>(GENR, LBR3)</b>	N/A	N/A	N/A
7.24	Have FCO appropriations been entered into the nonrecurring column A04? <b>(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))</b>	N/A	N/A	N/A
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> 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 2016-17 data center costs, this can be completed by using the new State Data Center data processing services category (210001).			
TIP	If an appropriation made in the FY 2015-16 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.			
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>				
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y

Action	Program or Service (Budget Entity Codes)		
	41100000	41200000	41300000
8.4 Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	N/A	N/A	Y
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 Section 215.20, Florida Statutes for appropriate general revenue service charge percentage rates.)	Y	Y	Y
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	N/A	N/A	N/A
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y
8.20 Are appropriate general revenue service charge nonoperating amounts included in Section II?	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	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



Action	Program or Service (Budget Entity Codes)		
	41100000	41200000	41300000
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?	N/A	N/A	N/A
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
<b>AUDITS:</b>			
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? ( <b>SC1R, SC1A - Report should print "No Discrepancies Exist For This Report"</b> )	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. ( <b>SC1R, DEPT</b> )	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
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.			
<b>9. SCHEDULE II (PSCR, SC2)</b>			
<b>AUDIT:</b>			
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? ( <b>BRAR, BRAA - Report should print "No Records Selected For This Request"</b> ) 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
<b>10. SCHEDULE III (PSCR, SC3)</b>			
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 <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	Y	Y	Y
<b>11. SCHEDULE IV (EADR, SC4)</b>			
11.1 Are the correct Information Technology (IT) issue codes used?	Y	Y	Y

Action	Program or Service (Budget Entity Codes)			
	41100000	41200000	41300000	
TIP If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>				
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
<b>13. SCHEDULE VIIIB-1 (EADR, S8B1)</b>				
13.1	<b>NOT REQUIRED FOR THIS YEAR</b>			
<b>14. SCHEDULE VIIIB-2 (EADR, S8B2)</b>				
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
<b>15. SCHEDULE VIIIC (EADR, S8C)</b> (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
<b>AUDIT:</b>				
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	Y	Y	Y
<b>16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see page 110-114 of the LBR Instructions for detailed instructions)</b>				
16.1	Agencies are required to generate this spreadsheet via the LAS/PBS Web. <b>The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website.</b> (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.)			
16.2	Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?			
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>				
16.3	Does the FY 2014-15 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

		Program or Service (Budget Entity Codes)		
Action		41100000	41200000	41300000
16.6	Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: <b>Audit #3</b> 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? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	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.			

Action		Program or Service (Budget Entity Codes)		
		41100000	41200000	41300000
<b>17. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>				
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: <b>IT@LASPBS.state.fl.us</b>	N/A	N/A	N/A
17.5	Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A
<b>AUDITS - GENERAL INFORMATION</b>				
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.			
<b>18. CAPITAL IMPROVEMENTS PROGRAM (CIP)</b>				
18.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y
18.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y
18.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y
18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.			
<b>19. FLORIDA FISCAL PORTAL</b>				
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