

FLORIDA PAROLE COMMISSION

FREDERICK B. DUNPHY, CHAIRMAN
TENA PATE, VICE CHAIRMAN
MONICA DAVID, SECRETARY

CHARLIE CRIST, GOVERNOR
BILL MCCOLLUM, ATTORNEY GENERAL
ALEX SINK, CHIEF FINANCIAL OFFICER
CHARLES H. BRONSON, COMMISSIONER OF AGRICULTURE

LEGISLATIVE BUDGET REQUEST

Florida Parole Commission
Tallahassee, FL 32399

October 5, 2009

Mr. Jerry L. McDaniel, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

Ms. JoAnne Leznoff, Council Director
House Full Appropriations Council on General Government & Health Care
221 Capitol
Tallahassee, Florida 32399-1300

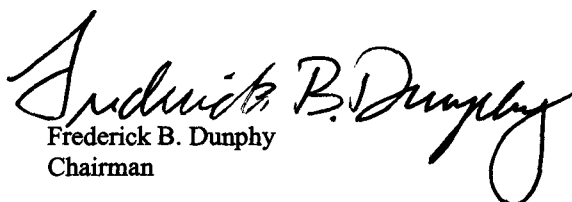
Mr. Skip Martin, Council Director
House Full Appropriations Council on Education & Economic Development
221 Capitol
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director
Senate Policy and Steering Committee on Ways and Means
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Florida Parole Commission 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 2010-11 Fiscal Year. This submission has been approved by me as Chairman of the Commission.

Should you have any questions, please direct them to Gina Giacomo at 488-3415 or Karen Huff at 921-2815. Your thoughtful consideration of the Commission's budget needs is very much appreciated.


Frederick B. Dunphy
Chairman

Florida Parole Commission

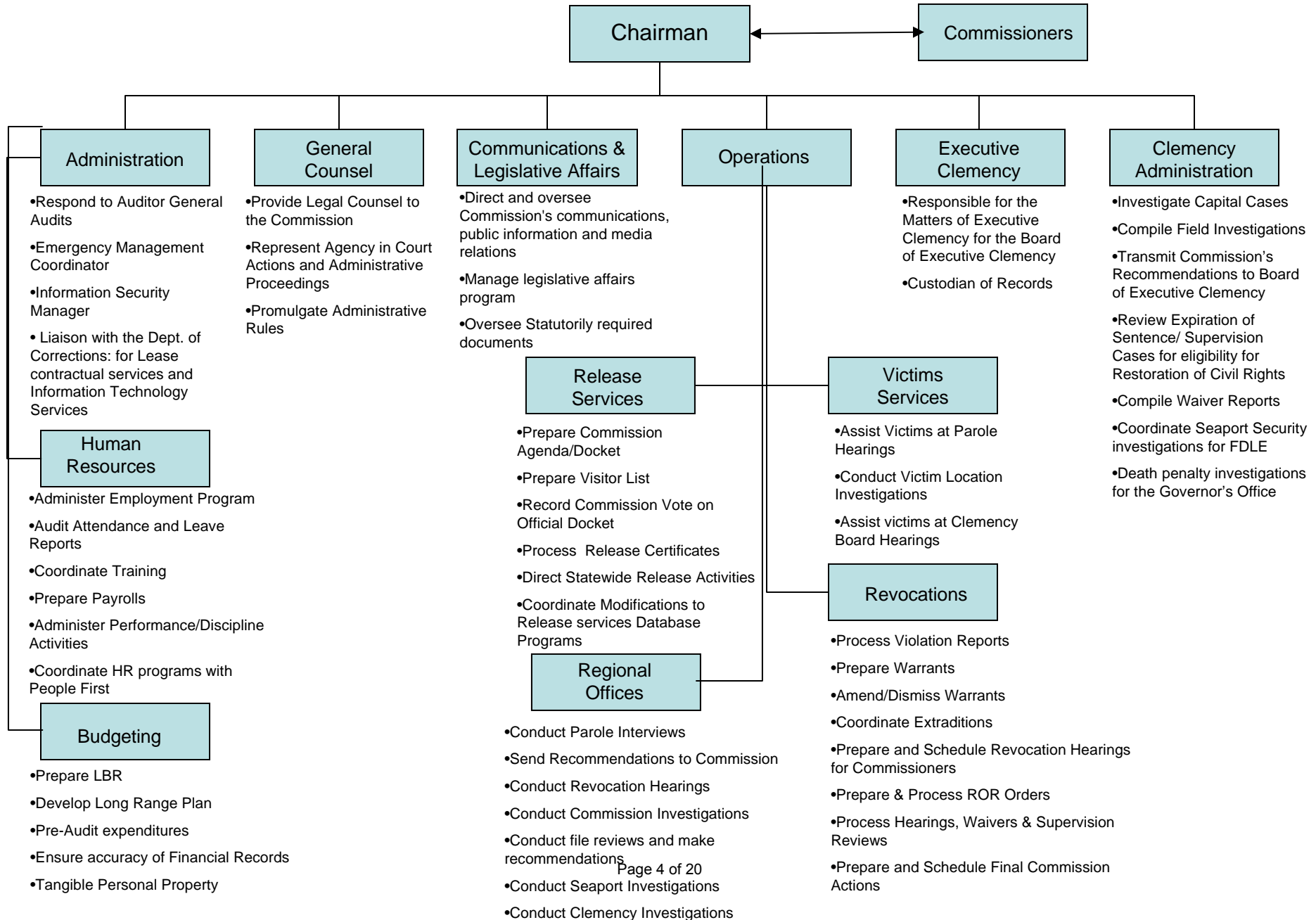
Department Level Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

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

| | | | |
|---|--|---|--------------|
| Agency: | Florida Parole Commission | | |
| Contact Person: | Sarah Rumph, General Council | Phone Number: | 850-488-4460 |
| Names of the Case: (If no case name, list the names of the plaintiff and defendant.) | | | |
| Court with Jurisdiction: | | | |
| Case Number: | | | |
| Summary of the Complaint: | The agency is not currently a party in any pending significant litigation, as defined by section 216.023(5), Fla. Stat. and the Legislative Budget Request Instructions. | | |
| Amount of the Claim: | \$ | | |
| Specific Statutes or Laws (including GAA) Challenged: | | | |
| Status of the Case: | | | |
| Who is representing (of record) the state in this lawsuit? Check all that apply. | | Agency Counsel | |
| | | Office of the Attorney General or Division of Risk Management | |
| | | Outside Contract Counsel | |
| If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s). | | | |

Florida Parole Commission Organizational Chart



PAROLE COMMISSION

FISCAL YEAR 2008-09

| SECTION I: BUDGET | OPERATING | FIXED CAPITAL OUTLAY |
|--|-----------|-------------------------|
| TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT | 8,144,574 | 0 |
| ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.) . . | 10,206 | 0 |
| FINAL BUDGET FOR AGENCY | 8,154,780 | 0 |

| SECTION II: ACTIVITIES / MEASURES | NUMBER OF UNITS | (1) UNIT COST | (2) EXPENDITURES (ALLOCATED) | (3) FCO |
|---|--------------------|------------------|------------------------------------|------------|
| EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY (2) | | | | |
| CONDITIONAL RELEASE / Number of conditional release cases handled | 8,639 | 65.96 | 569,869 | |
| OFFENDER REVOCATIONS / Number of Revocation Determinations | 1,991 | 1,224.97 | 2,438,921 | |
| CLEMENCY SERVICES / Number of clemency cases handled | 76,069 | 50.23 | 3,820,976 | |
| PAROLE DETERMINATION / Number of parole release decisions | 1,886 | 689.27 | 1,299,970 | |
| TOTAL | | | 8,129,736 | |

| SECTION III: RECONCILIATION TO BUDGET | EXPENDITURES | FCO |
|--|--------------|-----|
| PASS THROUGHGS | | |
| TRANSFER - STATE AGENCIES | | |
| AID TO LOCAL GOVERNMENTS | | |
| PAYMENT OF PENSIONS, BENEFITS AND CLAIMS | | |
| OTHER | | |
| REVERSIONS | 25,046 | |

TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4) 8,154,782

- (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.

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Florida Parole Commission

Contact: Karen Huff

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 2009 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 2010-2011 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 2010-2011 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 VI: DETAIL OF DEBT SERVICE

Department: Florida Parole Commission
Budget Entity: 78010000

Budget Period 2010-11

| (1) | (2) | (3) | (4) |
|--------------------------------|------------------------------|---------------------------------|-------------------------------|
| SECTION I | ACTUAL FY 2008-09 | ESTIMATED FY 2009-10 | REQUEST FY 2010-11 |
| Interest on Debt (A) | N/A | N/A | N/A |
| Principal (B) | N/A | N/A | N/A |
| Repayment of Loans (C) | N/A | N/A | N/A |
| Fiscal Agent or Other Fees (D) | N/A | N/A | N/A |
| Other Debt Service (E) | N/A | N/A | N/A |
| Total Debt Service (F) | N/A | N/A | N/A |

Explanation: _____

SECTION II

ISSUE: _____

| (1) | (2) | (3) | (4) | (5) |
|--------------------------------|----------------------|------------------------------|---------------------------------|-------------------------------|
| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | JUNE 30, 20__ | JUNE 30, 20__ |
| (6) | | (7) | (8) | (9) |
| | | ACTUAL FY 2008-09 | ESTIMATED FY 2009-10 | REQUEST FY 2010-11 |
| Interest on Debt (G) | | | | |
| Principal (H) | | | | |
| Fiscal Agent or Other Fees (I) | | | | |
| Other (J) | | | | |
| Total Debt Service (K) | | | | |

ISSUE: _____

| INTEREST RATE | MATURITY DATE | ISSUE AMOUNT | JUNE 30, 20__ | JUNE 30, 20__ |
|----------------------|----------------------|------------------------------|---------------------------------|-------------------------------|
| | | ACTUAL FY 2008-09 | ESTIMATED FY 2009-10 | REQUEST FY 2010-11 |
| | | | | |

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2010-11

Department: Florida Parole Commission

Chief Internal Auditor: None (Gina Giacomo, Director)

Budget Entity: 78010000

Phone Number: (850) 488-3415

| (1) | (2) | (3) | (4) | (5) | (6) |
|---|---------------|-----------|--|--|------------|
| REPORT NUMBER | PERIOD ENDING | UNIT/AREA | SUMMARY OF FINDINGS AND RECOMMENDATIONS | SUMMARY OF CORRECTIVE ACTION TAKEN | ISSUE CODE |
| 2010-010 Restoration of Civil Rights' Clemency Process | February 2009 | CLEMENCY | <p>Finding No. 1: Ex-offenders convicted of crimes in other states, in Federal courts, and who had not been placed in the custody of the Department of Corrections, must submit requests to initiate the RCR process. Although there is a procedure in place for the receipt of applications from these ex-offenders, 28,428 of the 32,859 (86.5 percent) requests received since January 2006 had not been referred to the Commission's Office of Clemency Administration for review or investigation. Furthermore, as of February 1, 2009, an estimated 3,686 of the 32,859 request (11.2 percent) received from mid-October 2008 through February 1, 2009, had not been entered into the MAC database.</p> <p>Recommendation: We recommend that the Parole Commission, in conjunction with the Office of Executive Clemency, present for the Clemency Board's consideration, rules establishing processing priorities for RCR requests.</p> | <p>Recommendation No.1 Corrective Actions The Parole Commission does not make decisions or recommendations regarding policy on any part of the clemency process. Policy decisions regarding the clemency process fall within the sole purview of the Clemency Board. The Parole Commission has provided the recommendations of the audit report to the Clemency Board. As of July 21, 2009, the number of ex-offender RCR initiated requests received during the reporting periods January 1, 2006 through February 1, 2009, and not yet referred to Clemency Administration for further processing, has been reduced from 28,428 (86.5 percent) to 21,118 (64.2 percent). Further, as of July 31, 2009, <u>all</u> 3,686 requests for the same reporting period were entered into the Clemency database, in addition to all RCR requests received through June 30, 2009.</p> | |

Finding No. 2: The Commission had not established for RCR eligibility determinations a risk-based supervisory review process or quality control procedures. A risk-based supervisory review process could target cases and eligibility criteria prone to error and assist in the more effective and judicious use of resources. Quality control procedures would also increase assurance that eligibility determinations were made in accordance with Clemency Board Rules.

Recommendation: To provide assurance that only eligible ex-offenders are granted RCR, we recommend that the Commission establish a risk-based supervisory review process. Once established, the Commission should ensure that results of supervisory reviews are documented and analyzed. To provide additional assurances, the Commission should also consider implementing quality control procedures. (b) We also recommend that the Commission further investigate the 13 RCR cases referenced in Table 3 of this report and refer the results of such investigation to the Clemency Board for further direction.

Recommendation No.2 Corrective Actions The Commission's current supervisory review process provides certain quality control measures. However, improvement in the error rate for this process will always be a goal of the Commission. To this end, the Chairman established an internal Ad Hoc Committee to assess the current RCR case review/investigation practices, procedures and provide recommendations for improvements. The committee will provide their initial recommendations to the Chairman on November 2, 2009. Additional quality assurance reviews will be conducted by supervisor/administrators to document the analysis and oversight of an examiner's eligibility determination of a case. The Commission has referred the 13 RCR cases to the Clemency Board.

Finding No. 3: While having the ability to override a parole examiner's determination appears to be a necessary role for supervisors, the Management Application of Clemency (MAC) database does not provide the parole examiner or management any notification of a supervisory change to an eligibility determination, nor does it flag the change in the database for later review.

Recommendation: We recommend that the Commission enhance the MAC database to ensure that parole examiners and management are automatically notified of supervisor changes to ex-offender RCR eligibility determinations. We also recommend the Commission periodically analyze supervisor overrides to determine vulnerabilities in the RCR process that require Commission action.

Finding No. 4: The Commission's performance measures did not provide standards and results for each level of review or investigation and for backlog reduction.

Recommendation: We recommend that, pursuant to Section 216.1827(3) (a), Florida Statutes, the Commission submit a request to the Executive Office of the Governor to amend its performance measures to include measures for each RCR eligibility level and for backlog reduction.

Recommendation No.3 Corrective Actions The Commission has formally requested a programming change to the MAC database for an automatic notification (flag) if an override to the database occurs on an eligibility determination. This programming change will be done on behalf of the Commission by the Department of Corrections' Information Technology Unit. The Commission intends to conduct analysis of overrides. In addition, the Chairman established an internal Ad Hoc Committee to assess the current RCR case review/investigation practices, procedures and provide recommendations for improvements. The committee will provide their initial recommendations to the Chairman on November 2, 2009.

Recommendation No.4 Corrective Actions The Commission has proposed six (6) additional performance measures through the Long Rang Program Plan which include measures for each RCR eligibility level and for backlog reduction.

| | | | | | |
|--|--|--|--|--|--|
| | | | <p>Finding No. 5: Accountability for Attractive or Sensitive Items</p> <p>Recommendation: To effectively safeguard the Commission's attractive and sensitive items that do not meet the capitalization thresholds, as well as the data stored on these items, we recommend that the Commission document the inventory of such items as well as any efforts to locate any unaccounted for property.</p> | <p>Recommendation No.5 Corrective Actions The Commission has taken corrective measures, which include a recent inventory by the Department of Corrections (Department) of the Commission's attractive and sensitive items. Effective July 1, 2009, the Department began providing all of FPC's Information Technology services, which includes conducting future inventories of the Commission's attractive and sensitive information technology equipment and resources.</p> | |
|--|--|--|--|--|--|

Fiscal Year 2010-11 LBR Technical Review Checklist

| |
|--|
| Department/Budget Entity (Service): Florida Parole Commission (7801) |
| Agency Budget Officer/OPB Analyst Name: Karen Huff/Melissa Patino |

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

| | Program or Service (Budget Entity Codes) | | | | |
|--------|--|----|----|----|----|
| Action | 78 | 01 | 00 | 00 | 00 |

| 1. GENERAL | | | | | |
|---------------------------------|--|-----|--|--|--|
| 1.1 | Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, 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) | Yes | | | |
| 1.2 | Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI) | Yes | | | |
| AUDITS: | | | | | |
| 1.3 | Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA) | Yes | | | |
| 1.4 | Has security been set correctly? (CSDR, CSA) | Yes | | | |
| 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 56 of the LBR Instructions? | Yes | | | |
| 2.2 | Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included? | Yes | | | |
| 2.3 | Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 27)? Do they clearly describe the issue? | Yes | | | |
| 2.4 | Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 27) been followed? | Yes | | | |
| 3. EXHIBIT B (EXBR, EXB) | | | | | |
| 3.1 | Is it apparent that there is a fund shift and 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 | | | |
| 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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found") | Yes | | | |
| 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") | Yes | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|------------------------------------|--|--|----|----|----|----|
| | | 78 | 01 | 00 | 00 | 00 |
| 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 59 of the LBR Instructions? | Yes | | | | |
| 4.2 | Is the program component code and title used correct? | Yes | | | | |
| 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.) | No | | | | |
| 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") | Yes | | | | |
| 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.) <i>Please note that the LBR Instructions reference the wrong B column.</i> | Yes | | | | |
| 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.) <i>Please note that the LBR Instructions reference the wrong B column.</i> | Yes | | | | |
| 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 2008-09 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. | | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|----|----|----|----|
| | | 78 | 01 | 00 | 00 | 00 |
| 6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.) | | | | | | |
| 6.1 | Are issues appropriately aligned with appropriation categories? | Yes | | | | |
| 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 31 of the LBR Instructions.) | Yes | | | | |
| 7.2 | Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 65 of the LBR Instructions.) | Yes | | | | |
| 7.3 | Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 70 of the LBR Instructions? | N/A | | | | |
| 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? | N/A | | | | |
| 7.5 | Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions.) | Yes | | | | |
| 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. | Yes | | | | |
| 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. | Yes | | | | |
| 7.8 | Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate? | Yes | | | | |
| 7.9 | Does the issue narrative reference the specific county(ies) where applicable? | Yes | | | | |
| 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 #10-002? | 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 | | | | |
| 7.12 | Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions? | N/A | | | | |
| 7.13 | Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions? | N/A | | | | |
| 7.14 | Do the amounts reflect appropriate FSI assignments? | Yes | | | | |
| 7.15 | 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 26 and 86 of the LBR Instructions.) | N/A | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---------------|--|--|----|----|----|----|
| | | 78 | 01 | 00 | 00 | 00 |
| 7.16 | Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0 or 55C01C0)? | N/A | | | | |
| 7.17 | Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)? | N/A | | | | |
| AUDIT: | | | | | | |
| 7.18 | 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") | Yes | | | | |
| 7.19 | Does the General Revenue for 160XXXX issues net to zero? (GENR, LBR1) | N/A | | | | |
| 7.20 | Does the General Revenue for 180XXXX issues net to zero? (GENR, LBR2) | N/A | | | | |
| 7.21 | Does the General Revenue for 200XXXX issues net to zero? (GENR, LBR3) | N/A | | | | |
| 7.22 | Have FCO appropriations been entered into the nonrecurring column A04? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L)) | N/A | | | | |
| 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 64 through 70 of the LBR Instructions. | | | | | |
| TIP | Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds. | | | | | |
| TIP | If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds). | | | | | |
| TIP | If an appropriation made in the FY 2009-10 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. | | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|---|--|----|----|----|----|
| | | 78 | 01 | 00 | 00 | 00 |
| 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? | N/A | | | | |
| 8.2 | Has a Schedule I been completed in LAS/PBS for each operating trust fund? | N/A | | | | |
| 8.3 | Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)? | N/A | | | | |
| 8.4 | Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs? | N/A | | | | |
| 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)? | N/A | | | | |
| 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? | N/A | | | | |
| 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 | | | | |
| 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 | | | | |
| 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)? | N/A | | | | |
| 8.10 | Are the statutory authority references correct? | N/A | | | | |
| 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.) | N/A | | | | |
| 8.12 | Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts? | N/A | | | | |
| 8.13 | If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable? | N/A | | | | |
| 8.14 | Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used? | N/A | | | | |
| 8.15 | Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)? | N/A | | | | |
| 8.16 | Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A? | N/A | | | | |
| 8.17 | If applicable, are nonrecurring revenues entered into Column A04? | N/A | | | | |
| 8.18 | Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? | N/A | | | | |
| 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? | N/A | | | | |
| 8.20 | Are appropriate service charge nonoperating amounts included in Section II? | N/A | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|-------------------------------------|---|--|----|----|----|----|
| | | 78 | 01 | 00 | 00 | 00 |
| 8.21 | Are nonoperating expenditures to other budget entities/departments cross-referenced accurately? | N/A | | | | |
| 8.22 | Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.) | N/A | | | | |
| 8.23 | Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III? | N/A | | | | |
| 8.24 | Are prior year September operating reversions appropriately shown in column A01? | N/A | | | | |
| 8.25 | Are current year September operating reversions appropriately shown in column A02? | N/A | | | | |
| 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? | N/A | | | | |
| 8.27 | 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? | N/A | | | | |
| 8.28 | Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC? | N/A | | | | |
| AUDITS: | | | | | | |
| 8.29 | Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit). | N/A | | | | |
| 8.30 | Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report") | N/A | | | | |
| 8.31 | 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) | N/A | | | | |
| 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 124 of the LBR Instructions.) | | | | | |
| TIP | Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status. | | | | | |
| TIP | Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified. | | | | | |
| 9. SCHEDULE II (PSCR, SC2) | | | | | | |
| AUDIT: | | | | | | |
| 9.1 | Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.) | No | | | | |
| 10. SCHEDULE III (PSCR, SC3) | | | | | | |
| 10.1 | Is the appropriate lapse amount applied in Segment 3? (See page 88 of the LBR Instructions.) | Yes | | | | |
| 10.2 | Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested. | Yes | | | | |

| Action | | Program or Service (Budget Entity Codes) | | | | |
|---|--|--|----|----|----|----|
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| 11. SCHEDULE IV (EADR, SC4) | | | | | | |
| 11.1 | Are the correct Information Technology (IT) issue codes used? | N/A | | | | |
| 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? | Yes | | | | |
| 13. SCHEDULE VIIIB-1 | | | | | | |
| 13.1 | This schedule is not required in the October 15, 2009 LBR submittal. | | | | | |
| 14. SCHEDULE VIIIB-2 (EADR, S8B2) | | | | | | |
| 14.1 | Do the reductions comply with the instructions provided on pages 101 and 102 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds? | Yes | | | | |
| 15. SCHEDULE XI (LAS/PBS Web - see page 108 of the LBR Instructions for detailed instructions) | | | | | | |
| 15.1 | Has the Schedule XI one page summary Excel file been e-mailed to OPB at OPB.UnitCostSummary@laspbs.state.fl.us? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (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.) | Yes | | | | |
| 15.2 | Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match the Excel file e-mailed to OPB? | Yes | | | | |
| AUDITS INCLUDED IN THE SCHEDULE XI REPORT: | | | | | | |
| 15.3 | Does the FY 2008-09 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1) | No | | | | |
| 15.4 | 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") | Yes | | | | |
| 15.5 | Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found") | N/A | | | | |
| 15.6 | Has the agency provided the necessary demand (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.) | Yes | | | | |
| 15.7 | Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found") | Yes | | | | |
| 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) | | | | |
|---|---|--|----|----|----|----|
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| 16. MANUALLY PREPARED EXHIBITS & SCHEDULES | | | | | | |
| 16.1 | Do exhibits and schedules comply with LBR Instructions (pages 109 through 153 of the LBR Instructions), and are they accurate and complete? | Yes | | | | |
| 16.2 | Are appropriation category totals comparable to Exhibit B, where applicable? | Yes | | | | |
| 16.3 | Are agency organization charts (Schedule X) provided and at the appropriate level of detail? | Yes | | | | |
| AUDITS - GENERAL INFORMATION | | | | | | |
| TIP | Review <i>Section 6: Audits</i> of the LBR Instructions 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. | | | | | |
| 17. CAPITAL IMPROVEMENTS PROGRAM (CIP) | | | | | | |
| 17.1 | Are the CIP-2, CIP-3, CIP-A and CIP-B forms included? | N/A | | | | |
| 17.2 | Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)? | N/A | | | | |
| 17.3 | Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)? | N/A | | | | |
| 17.4 | Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)? | N/A | | | | |
| 17.5 | Are the appropriate counties identified in the narrative? | 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. | | | | | |
| 18. FLORIDA FISCAL PORTAL | | | | | | |
| 18.1 | Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process? | Yes | | | | |