



STATE OF FLORIDA

DEPARTMENT OF COMMUNITY AFFAIRS

"Dedicated to making Florida a better place to call home"

CHARLIE CRIST
Governor

THOMAS G. PELHAM
Secretary

October 15, 2008


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

Mr. Michael Hansen, Budget Director
House Policy and Budget Council
418 Capitol
Tallahassee, Florida 32399-1300

Ms. Cynthia Kelly, Staff Director
Senate Fiscal Policy and Calendar Committee
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Department of Community 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 2009-10 Fiscal Year. This submission has been approved by Thomas G. Pelham, Secretary.


Secretary

2555 SHUMARD OAK BOULEVARD ♦ TALLAHASSEE, FL 32399-2100

850-488-8466 (p) ♦ 850-921-0731 (f) ♦ Website: www.dca.state.fl.us

♦ COMMUNITY PLANNING (Tel: 488-2566 (p) 921-6079 (f)) ♦

♦ HOUSING AND COMMUNITY DEVELOPMENT (850-488-2966 (p) 922-5626 (f)) ♦

State of Florida
Department of Community Affairs



2009-10
Schedule I Series

Schedule VII: Agency Litigation Inventory

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

Agency:	Department of Community Affairs Office of the Attorney General		
Contact Person:	Shaw Stiller (DCA) Jon Glogau (AG)	Phone Number:	850 922-1685 850 414-4817
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	<p>1] Thomas F. Collins v. Monroe County v. State of Florida</p> <p>2] Galleon Bay Corporation and Hannelore Schleu v. Board of Commissioners of Monroe County, Florida, v. State of Florida</p> <p>3] Beyer v. City of Marathon, State of Florida and Monroe County, Florida</p> <p>4] McCole v. City of Marathon, State of Florida and Monroe County, Florida</p>		
Court with Jurisdiction:	<p>1] Circuit Court, 16th Judicial Circuit, Monroe County</p> <p>2] Circuit Court, 16th Judicial Circuit, Monroe County</p> <p>3] Circuit Court, 16th Judicial Circuit, Monroe County</p> <p>4] Circuit Court, 16th Judicial Circuit, Monroe County</p>		
Case Number:	<p>1] CA-M-04-379</p> <p>2] CA-K-02-595</p> <p>3] CA-M-05-313</p> <p>4] CA-M-05-314</p>		
Summary of the Complaint:	<p>1] Plaintiffs have sued Monroe County in inverse condemnation, asserting that the temporary taking occurred upon filing of their beneficial use determination and that on the date of trial, or the date of acquisition of fee simple title by the County, a permanent taking will have occurred. Monroe County filed a third party complaint against the State of Florida for contribution, equitable indemnification, and/or subrogation.</p> <p>2] Plaintiffs have sued Monroe County in inverse condemnation, asserting that the application of the County’s Rate of Growth Ordinance to property they owned served to prevent any economic use of the property. Plaintiffs claimed that this application of the County’s ordinance constituted a taking for which full compensation must be paid. Monroe County filed a third party complaint against the State of Florida for contribution, equitable indemnification, and/or subrogation. Plaintiffs amended complaint adds a 2006 taking claim based on the Monroe County Tier System.</p> <p>3] Plaintiffs have sued the City of Marathon in inverse condemnation, asserting that the application of the City’s Rate of Growth Ordinance to</p>		

	<p>property they owned served to prevent any economic use of the property. Plaintiffs claimed that this application of the County’s ordinance constituted a taking for which full compensation must be paid. The City of Marathon filed a third party complaint against the State of Florida and Monroe County, Florida for contribution, equitable indemnification, and/or subrogation.</p> <p>4] Plaintiffs have sued the City of Marathon in inverse condemnation, asserting that the application of the City’s Rate of Growth Ordinance to property they owned served to prevent any economic use of the property. Plaintiffs claimed that this application of the County’s ordinance constituted a taking for which full compensation must be paid. The City of Marathon filed a third party complaint against the State of Florida and Monroe County, Florida for contribution, equitable indemnification, and/or subrogation.</p>
<p>Amount of the Claim:</p>	<p>1] \$3-5M 2] \$6M 3] \$1M but less than \$10M 4] \$1M but less than \$10M</p>
<p>Specific Statutes or Laws (including GAA) Challenged:</p>	<p>1] 5th and 14th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat. Sec. 9.5-121, Monroe County Code, Sec. 9.5-122, Monroe County Code.</p> <p>2] 5th and 14th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat. Sec. 9.5-121, Monroe County Code, Sec. 9.5-122, Monroe County Code.</p> <p>3] 5th and 14th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat., Sec. 9.5-121 – 9.5-129, LDR, City of Marathon</p> <p>4] 5th and 14th Amendments, U.S. Constitution; Art. X, Sec. 6(a) and Art. I, Sec. 9, Florida Constitution. Chapters 73 and 74, Fla. Stat., 9.5-121 – 9.5-129, LDR, City of Marathon</p>
<p>Status of the Case:</p>	<p>1] Respondents granted Summary Judgment on the liability issue and the Plaintiffs’ facial takings claims are time barred due to the statute of limitations. Plaintiffs appealed Summary Judgment to 3rd District Court of Appeal. Oral Argument held on June 30, 2008 and awaiting decision from court.</p> <p>2] Plaintiffs granted summary judgment, subsequent jury trial resulted in an award of approximately \$3,000,000. Jury verdict vacated by then presiding Judge Payne. State filed a Motion to Reconsider and for Summary Judgment based on new evidence that the property retained</p>

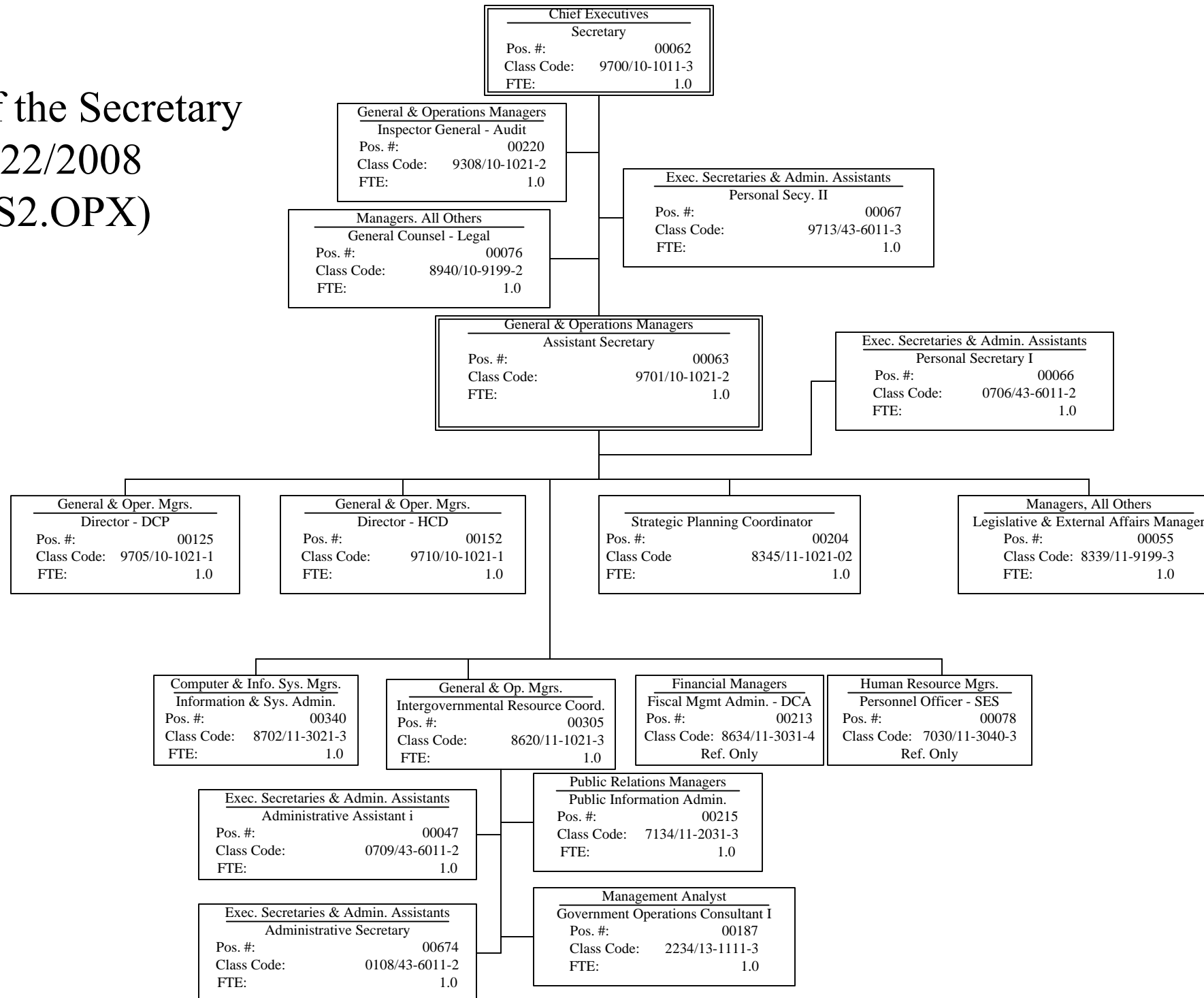
	<p>economically viable use and significant value even subject to the restrictions of the Monroe County Land Use Plan and Land Development Regulations in 2001, the date of the taking as alleged by Plaintiff. Additionally, the State maintains that the previous order contains clear legal and factual error. On January 15, 2008, Circuit Court Judge Audlin Vacated the Amended Order granting Plaintiffs Motion for Partial Summary Judgment; found that material facts are in dispute and denied Defendants Motion for Summary Judgment; and directed the parties to prepare the case for trial.</p> <p>3] City of Marathon filed a 3rd Party summons of complaint against the Department in July 2006, answer filed on behalf of agency in August 2006. On October 26, 2006, the City of Marathon dismissed the 3rd Party Complaint against Monroe County. No discovery has occurred in this case. Parties are discussing settlement for the approximate 10 acre offshore island to include a density bonus and grandfathering from the Comprehensive Plan Bird Rookery regulations.</p> <p>4] City of Marathon filed a 3rd Party summons of complaint against the Department in July 2006, answer filed on behalf of agency in August 2006. On October 26, 2006, the City of Marathon dismissed the 3rd Party Complaint against Monroe County. City and DCA filed a Joint Motion to Dismiss on July 22, 2008 based on a statute of limitations defense and latches. Plaintiffs' may file an answer.</p>						
Who is representing (of record) the state in this lawsuit? Check all that apply.	<table border="1"> <tr> <td data-bbox="505 1066 576 1129"></td> <td data-bbox="576 1066 1459 1129">Agency Counsel</td> </tr> <tr> <td data-bbox="505 1129 576 1192">X</td> <td data-bbox="576 1129 1459 1192">Office of the Attorney General or Division of Risk Management</td> </tr> <tr> <td data-bbox="505 1192 576 1249"></td> <td data-bbox="576 1192 1459 1249">Outside Contract Counsel</td> </tr> </table>		Agency Counsel	X	Office of the Attorney General or Division of Risk Management		Outside Contract Counsel
	Agency Counsel						
X	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).							

Office of Policy and Budget – August, 2007

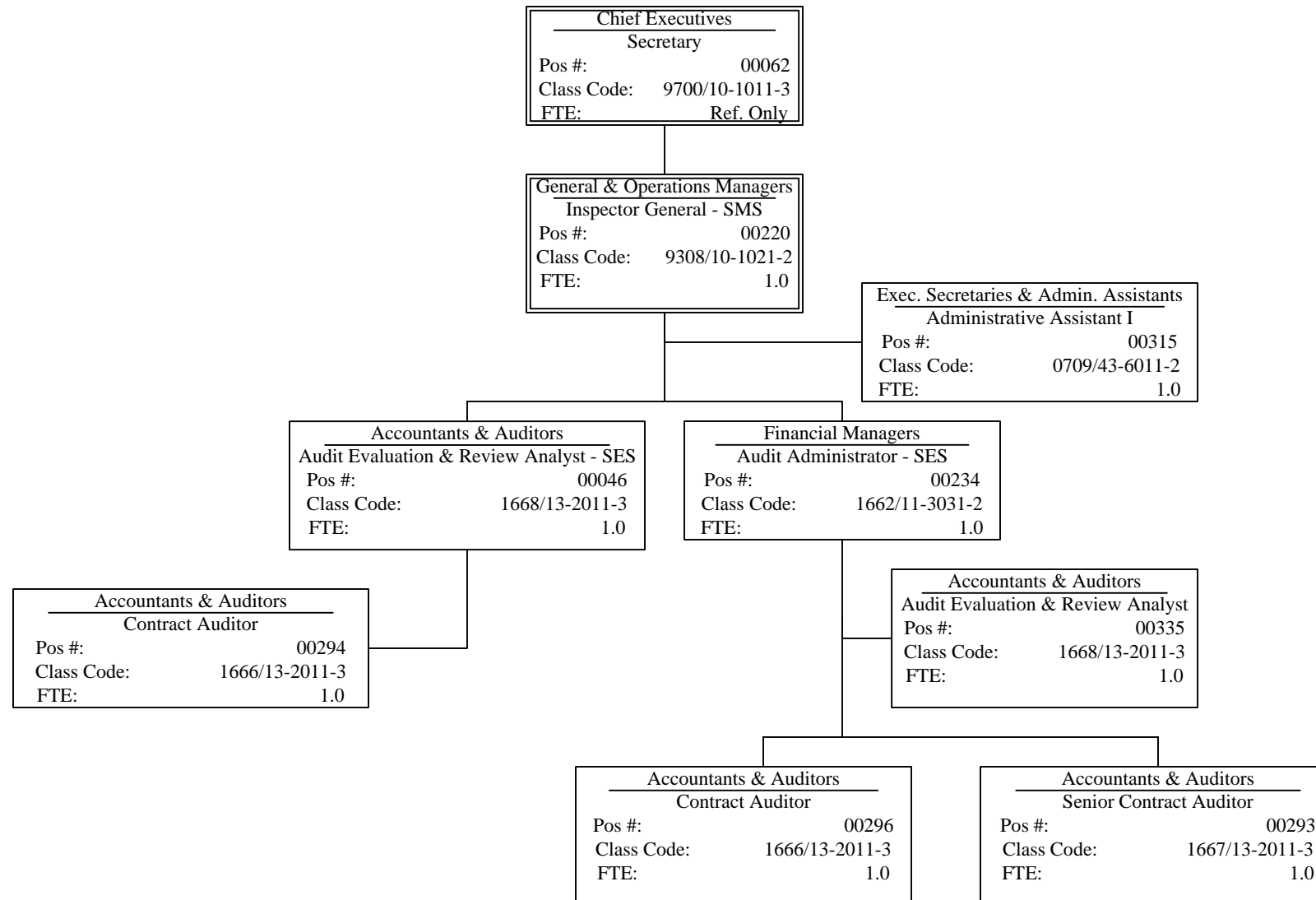
Office of the Secretary

10/22/2008

(OS2.OPX)

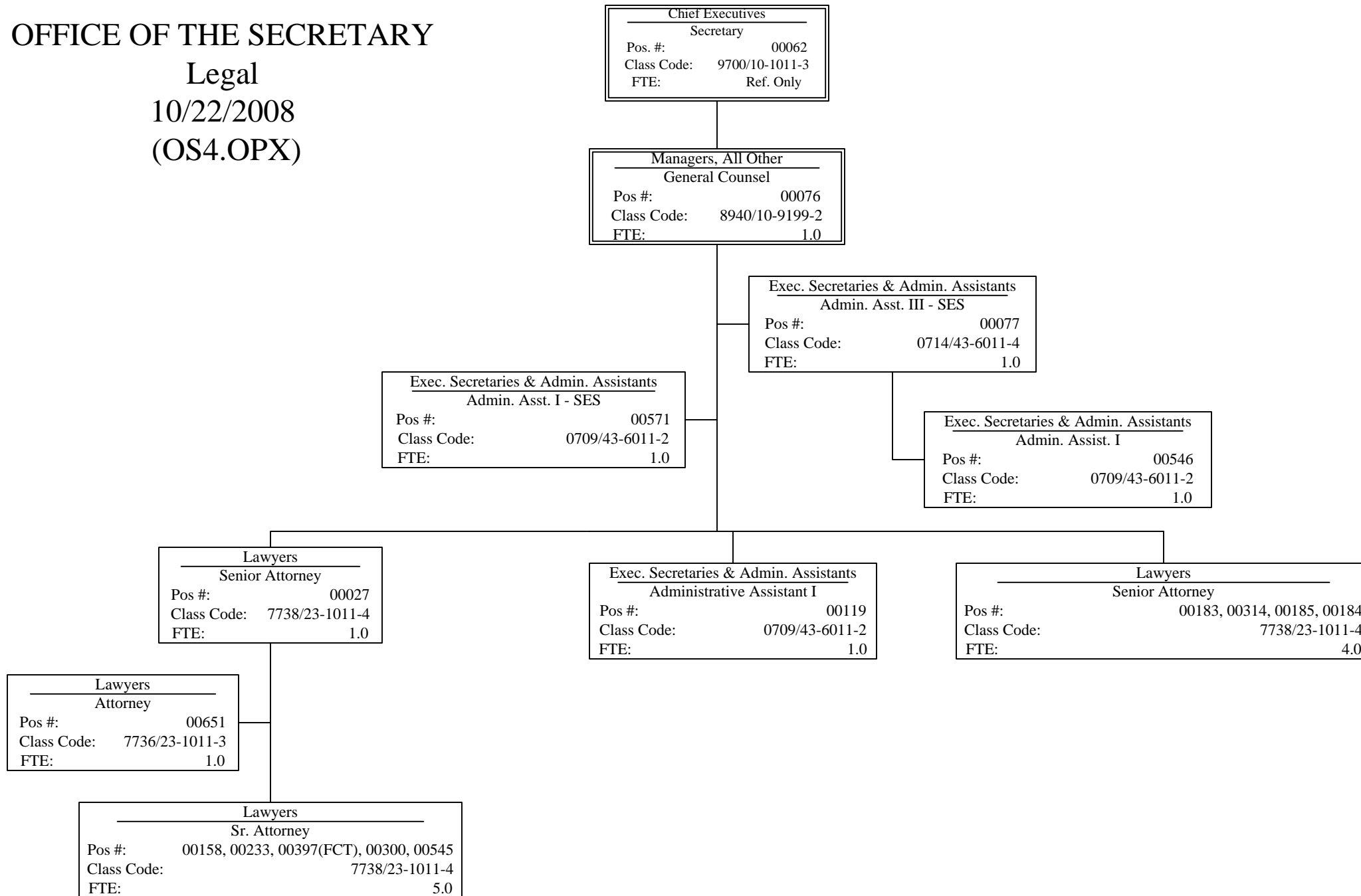


OFFICE OF THE SECRETARY
 Inspector General's Office
 10/22/2008 (OS3.OPX)



OFFICE OF THE SECRETARY

Legal
10/22/2008
(OS4.OPX)

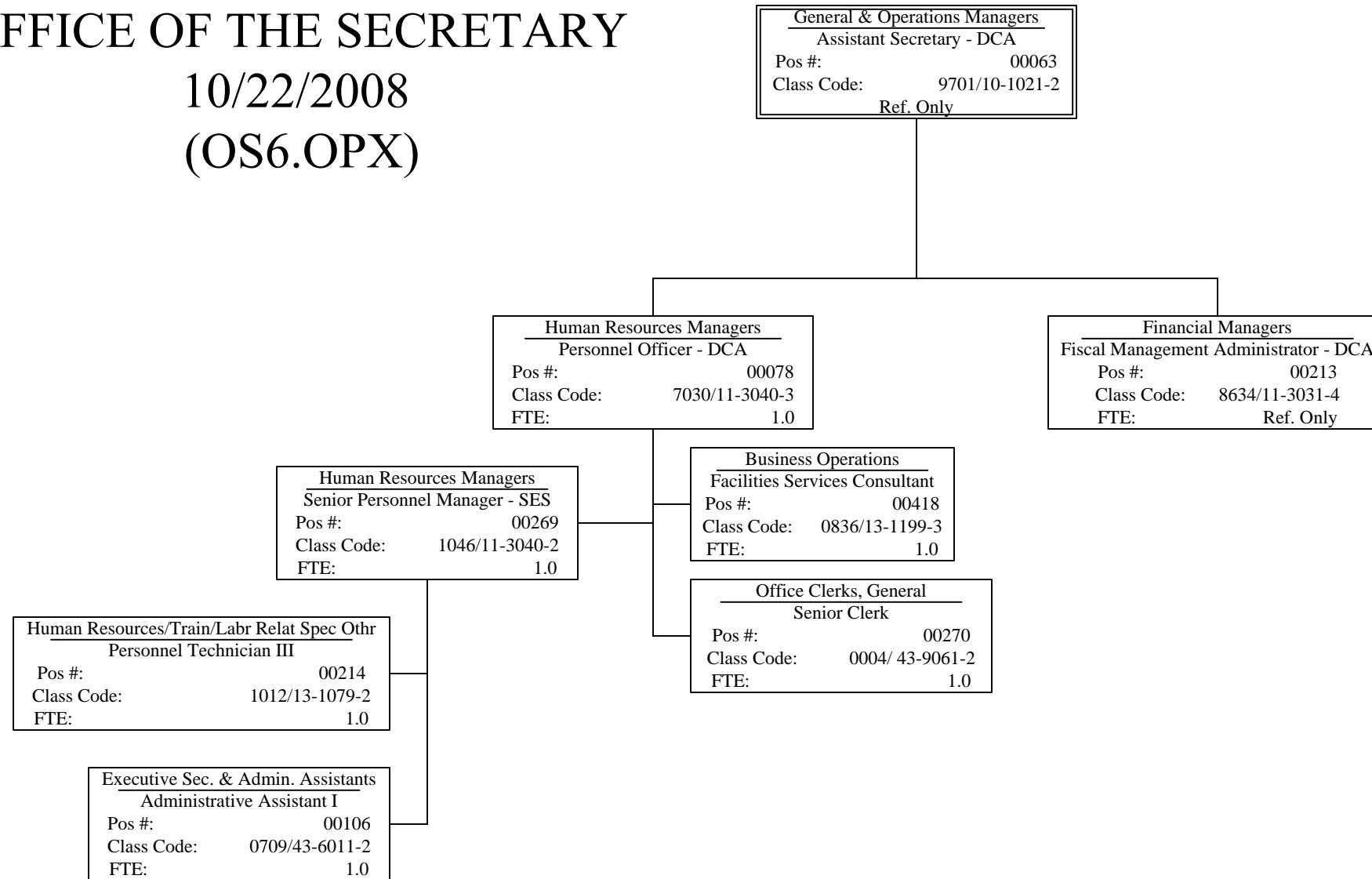


DEPARTMENT OF COMMUNITY AFFAIRS

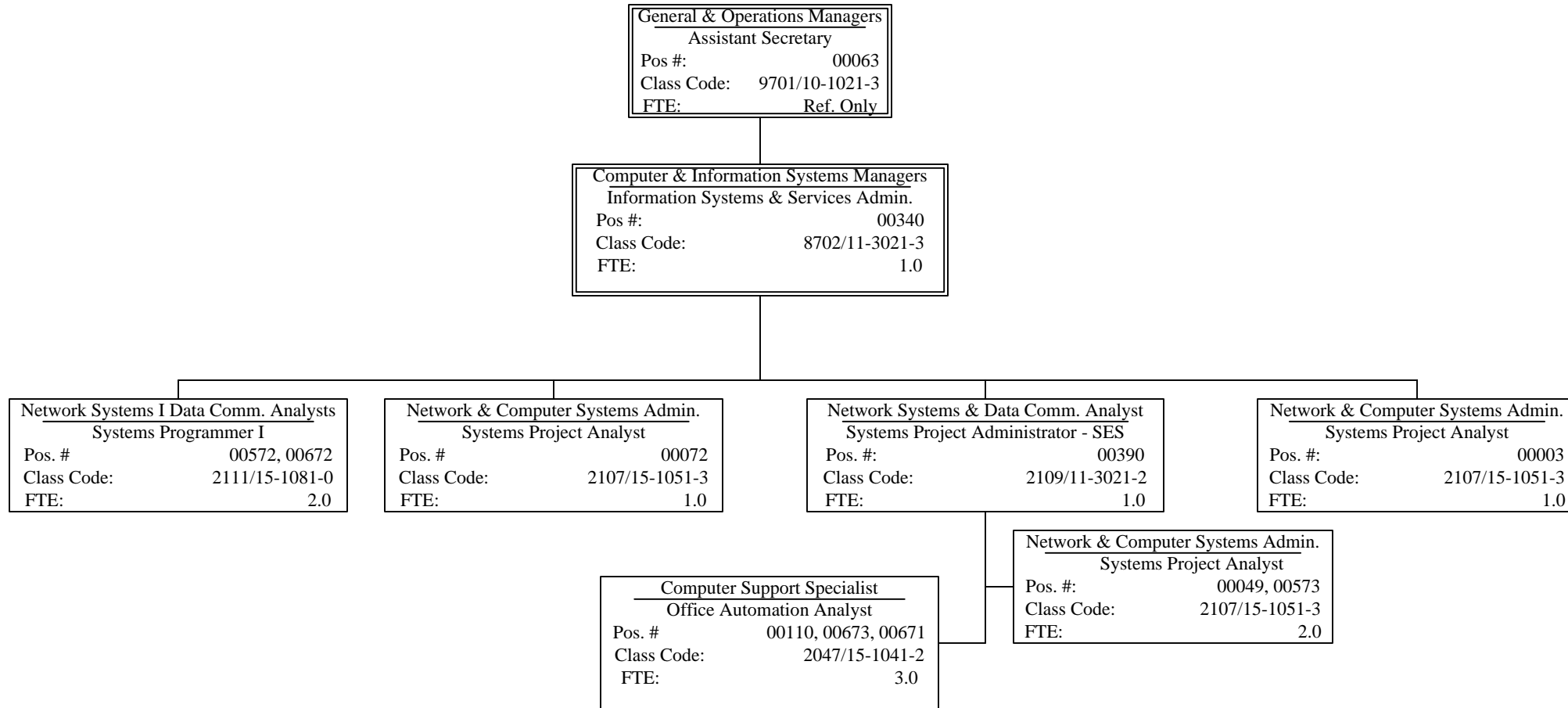
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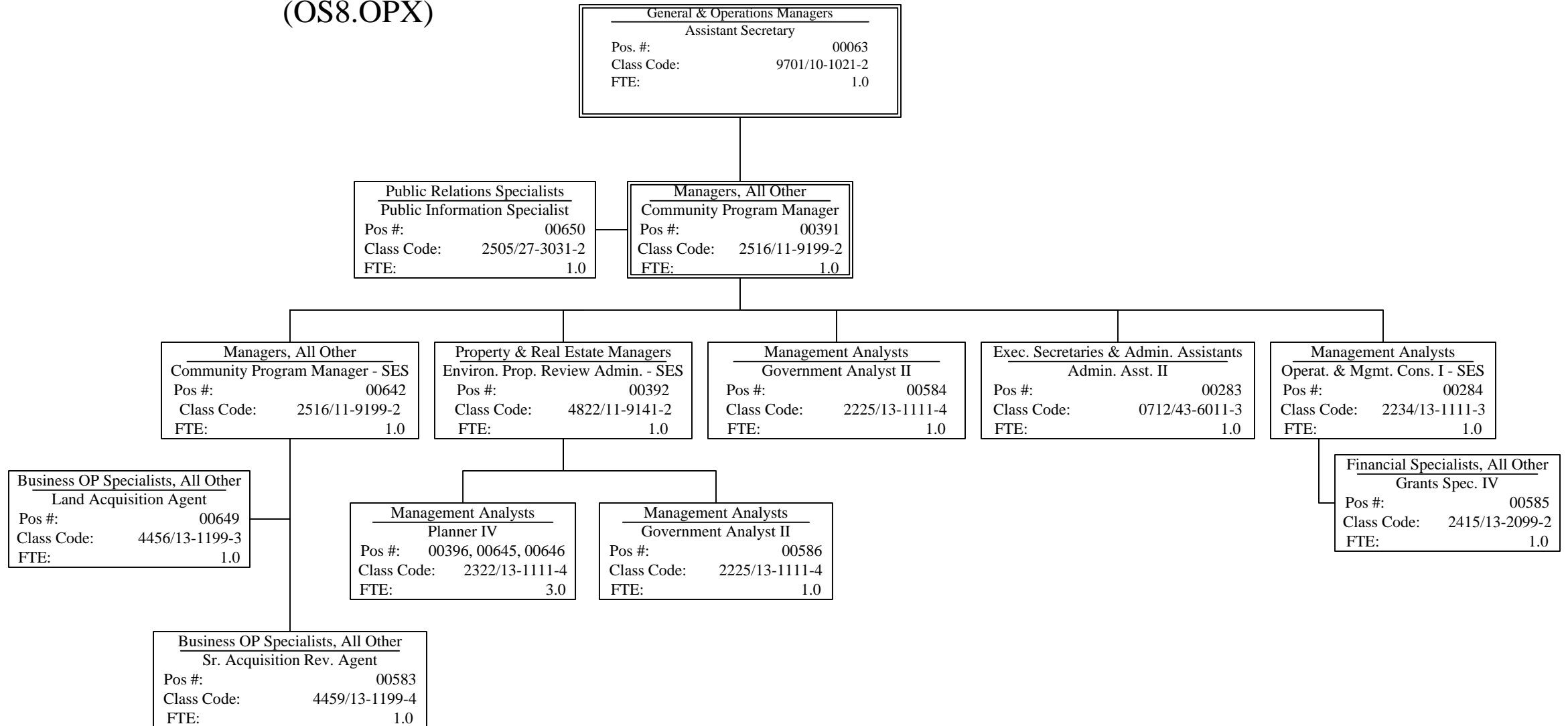
(OS6.OPX)



OFFICE OF THE SECRETARY
 Information Systems & Services Unit
 10/22/2008 (OS7.OPX)



OFFICE OF THE SECRETARY
 Executive Office
 10/22/2008
 (OS8.OPX)

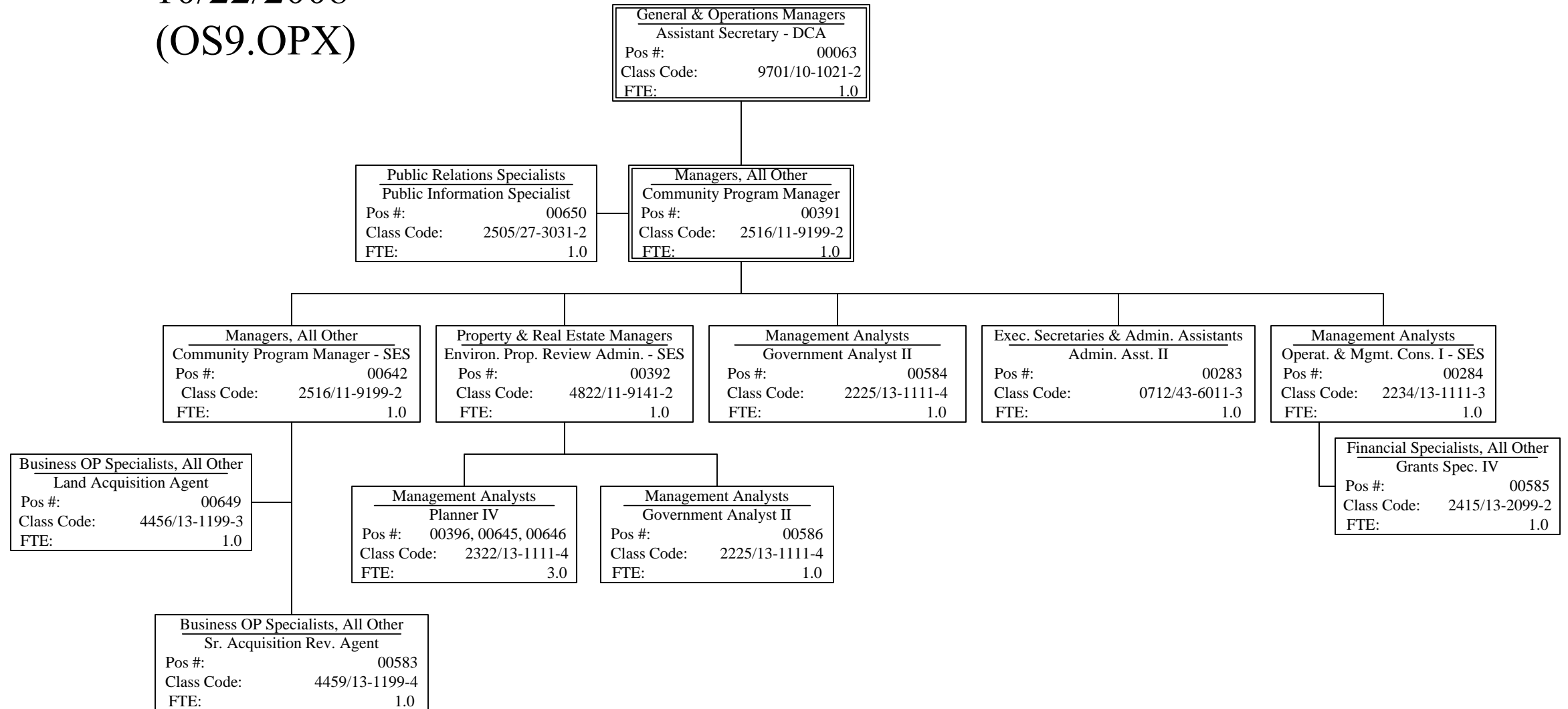


OFFICE OF THE SECRETARY

Florida Communities Trust

10/22/2008

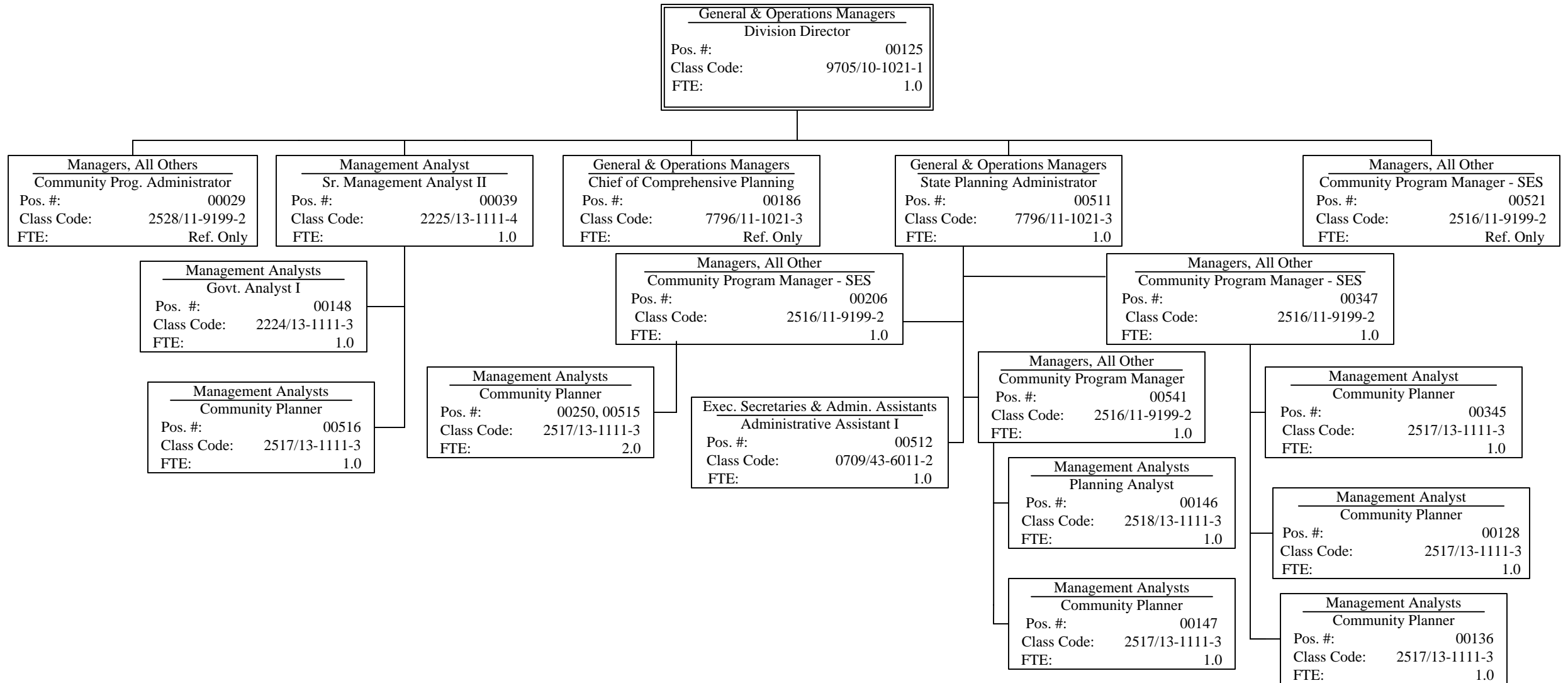
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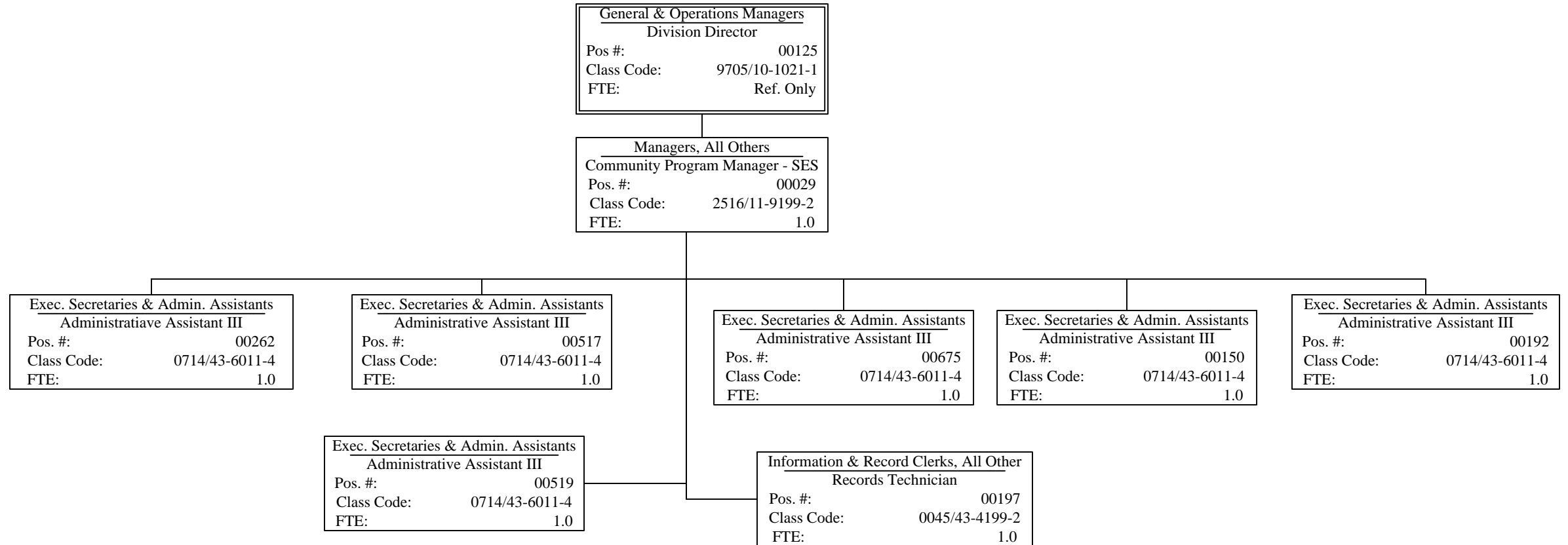
DIVISION OF COMMUNITY PLANNING/DIRECTOR'S OFFICE

10/22/2008

CP1.OPX)



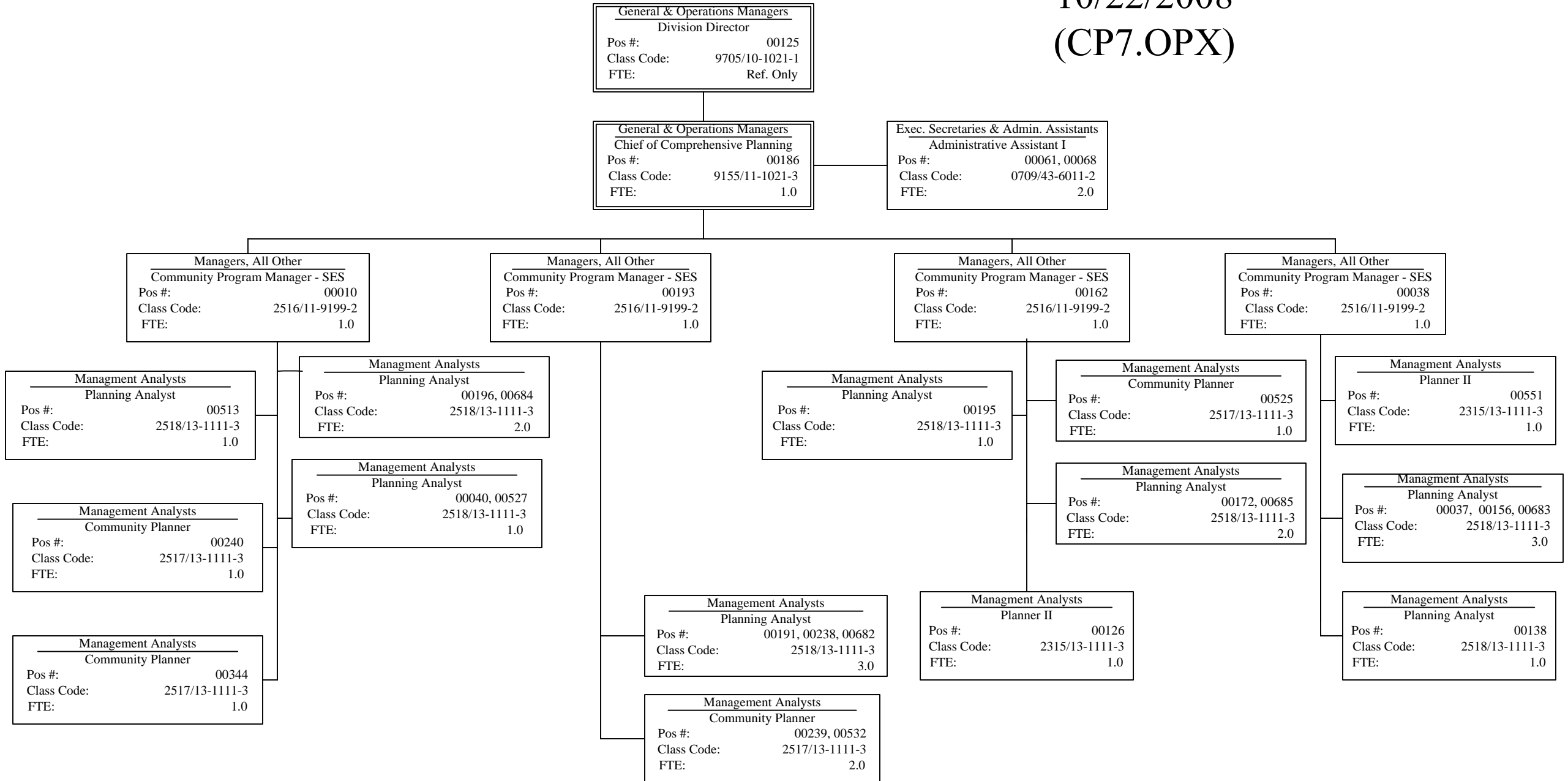
DIVISION OF COMMUNITY PLANNING PLAN REVIEW SECTION 10/22/2008 (CP2.OPX)



OFFICE OF COMPREHENSIVE PLANNING

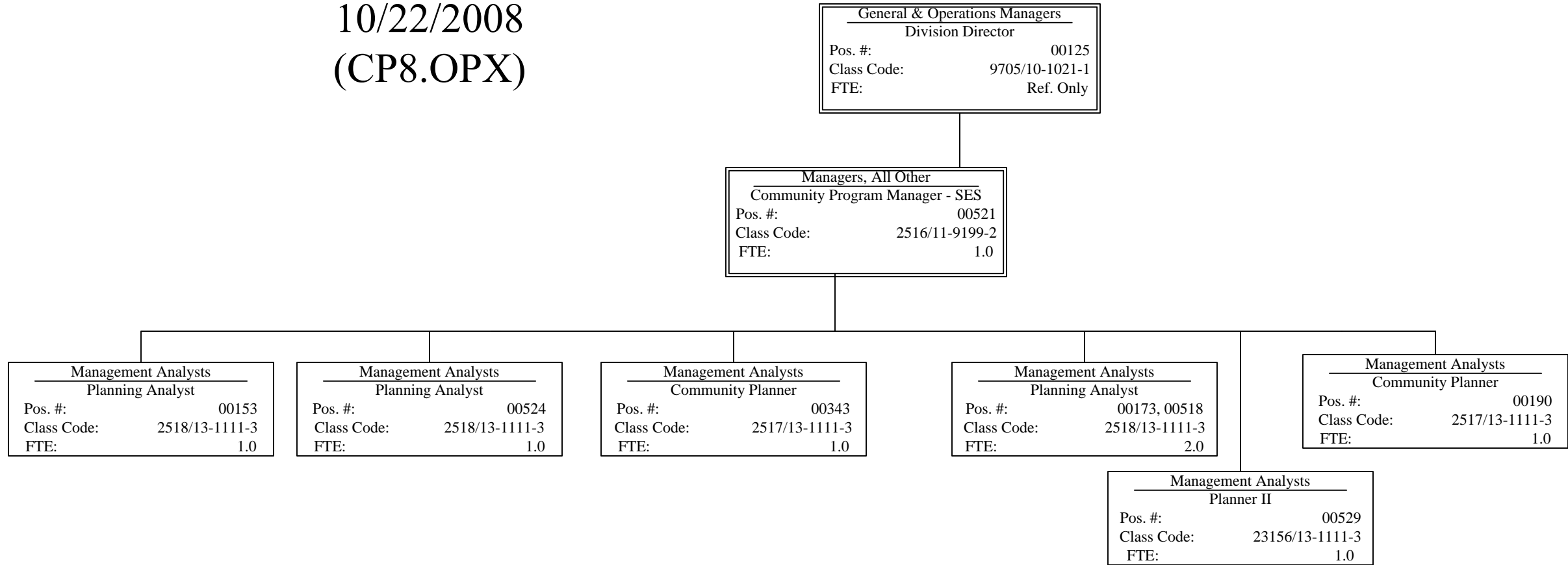
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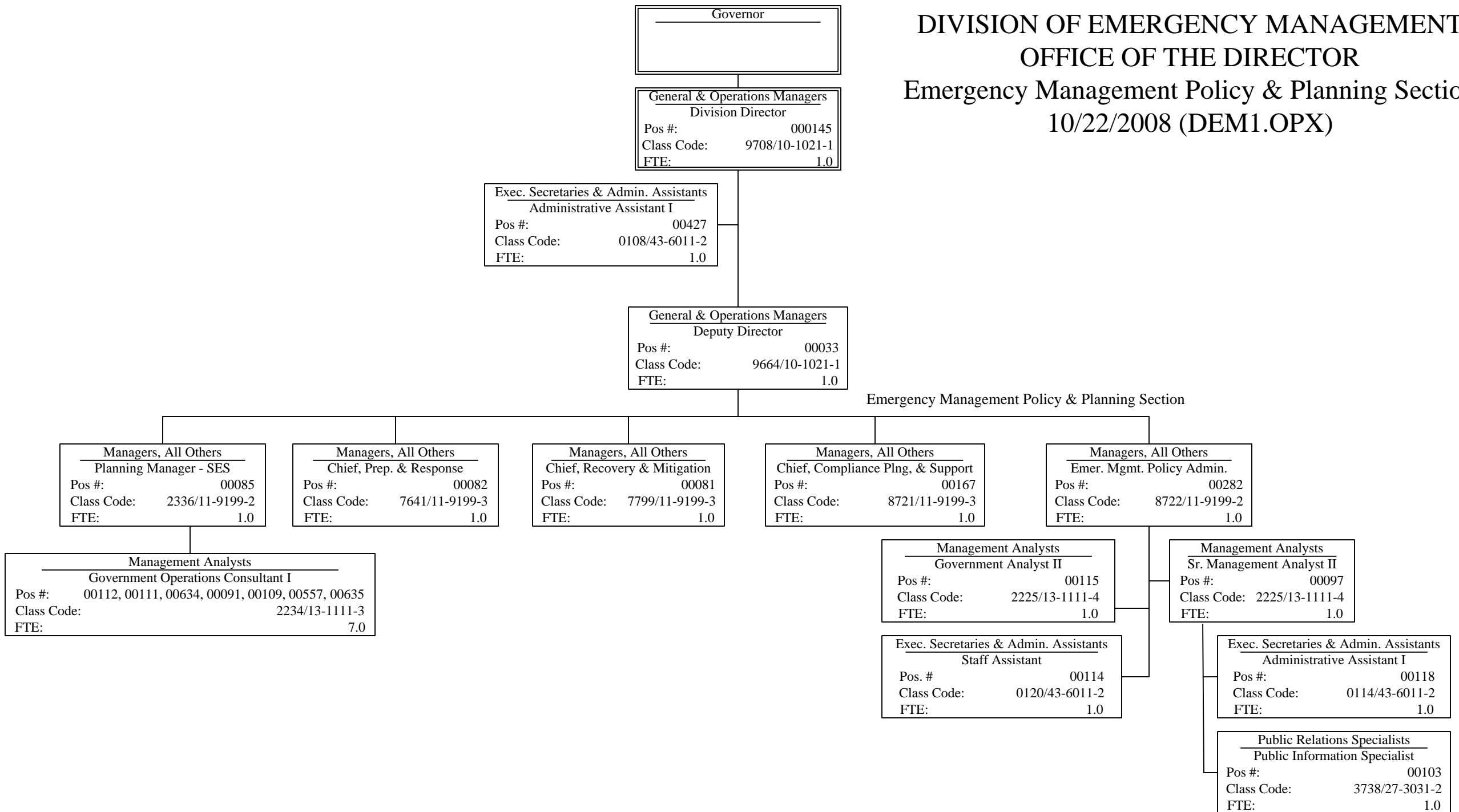


STATE PLANNING INITIATIVES SECTION

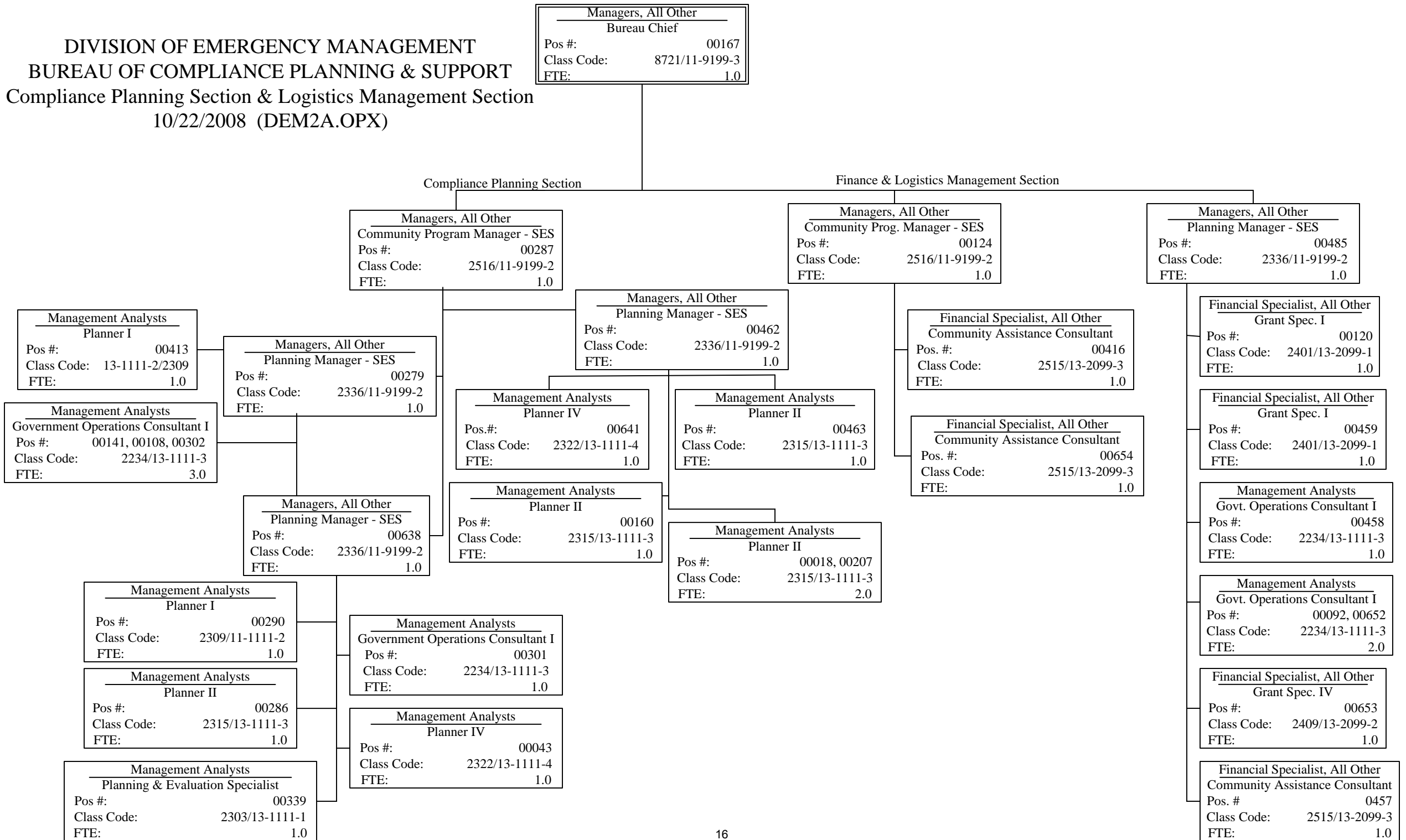
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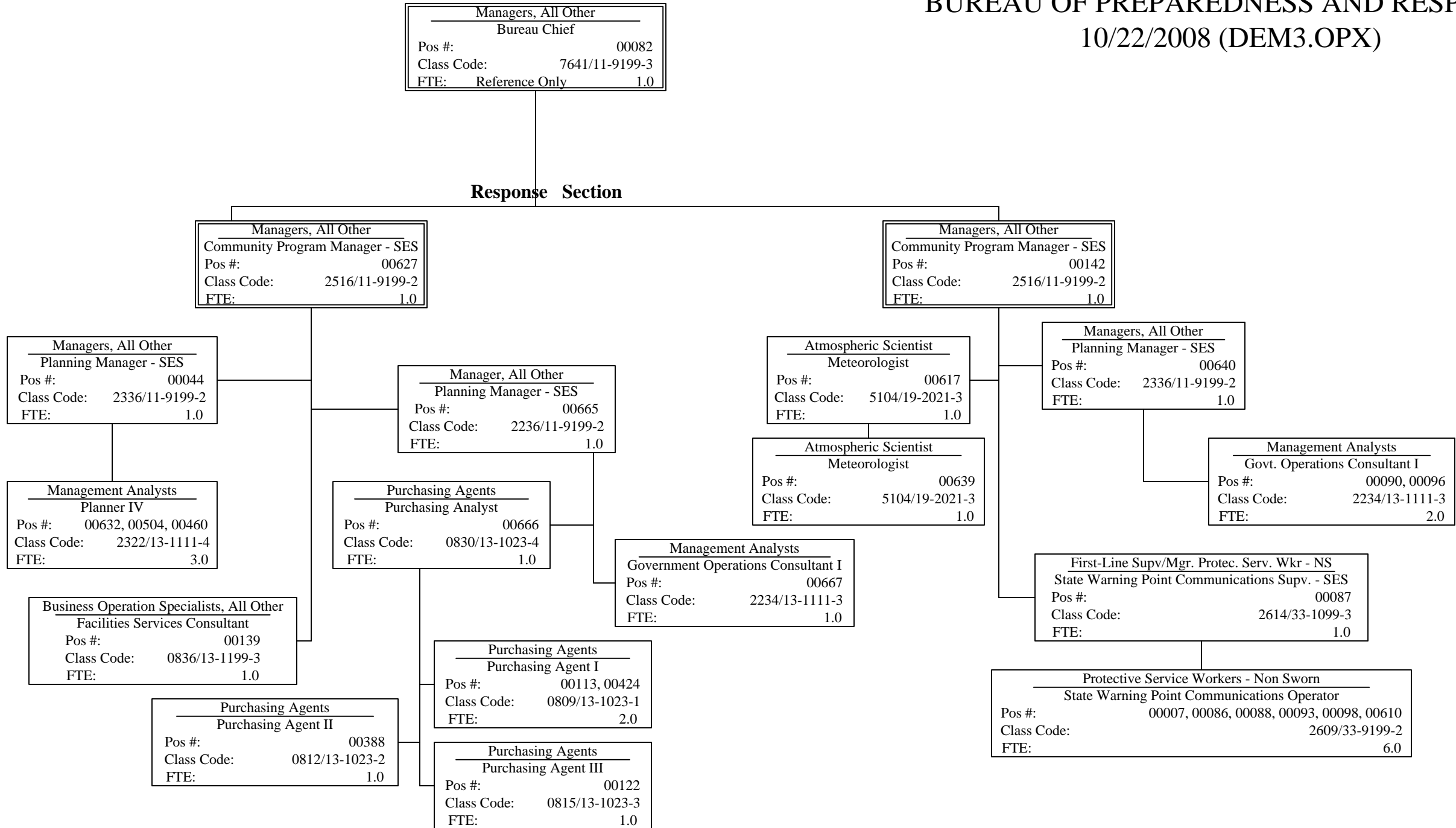
**DIVISION OF EMERGENCY MANAGEMENT
OFFICE OF THE DIRECTOR
Emergency Management Policy & Planning Section
10/22/2008 (DEM1.OPX)**



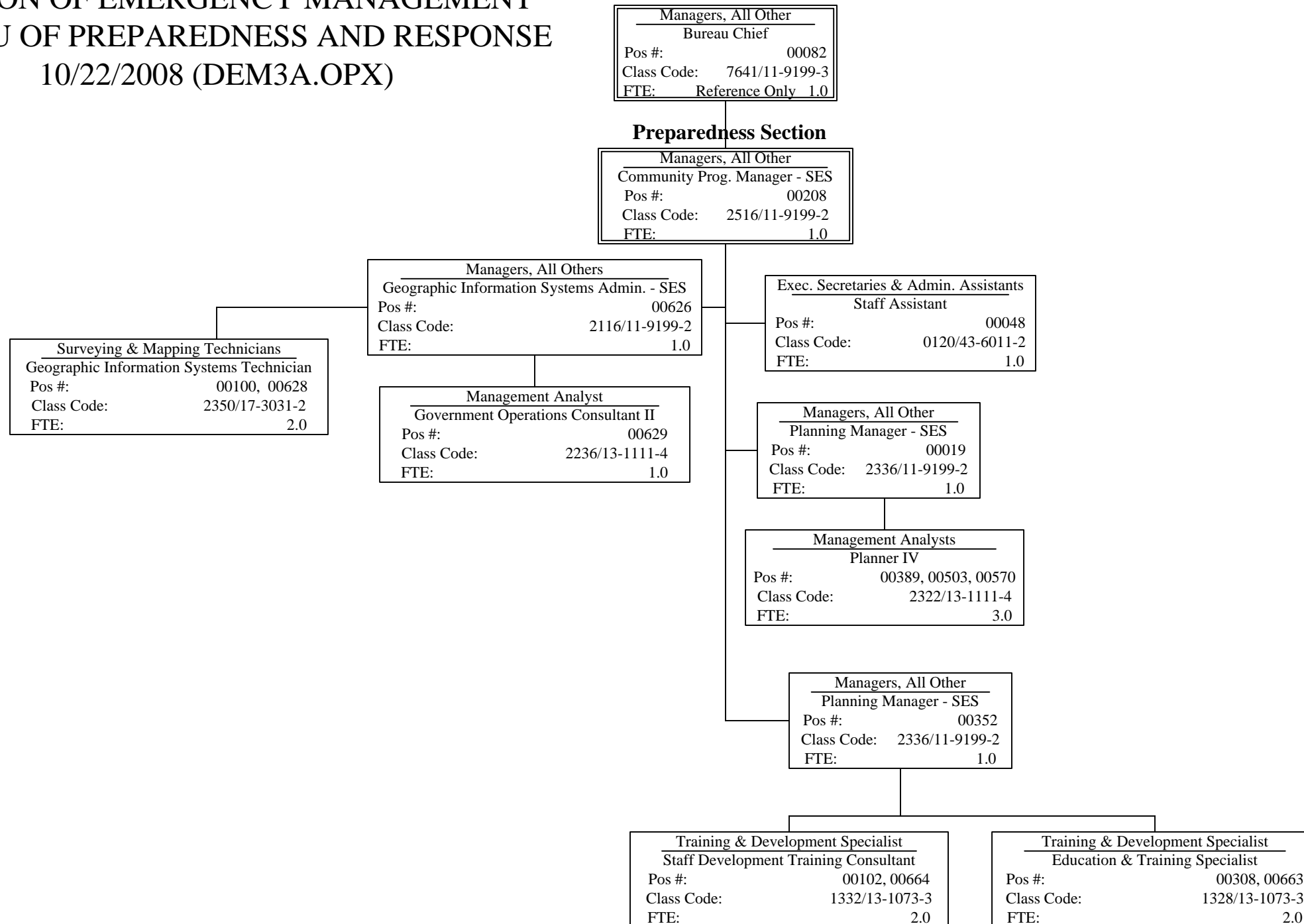
DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF COMPLIANCE PLANNING & SUPPORT
 Compliance Planning Section & Logistics Management Section
 10/22/2008 (DEM2A.OPX)



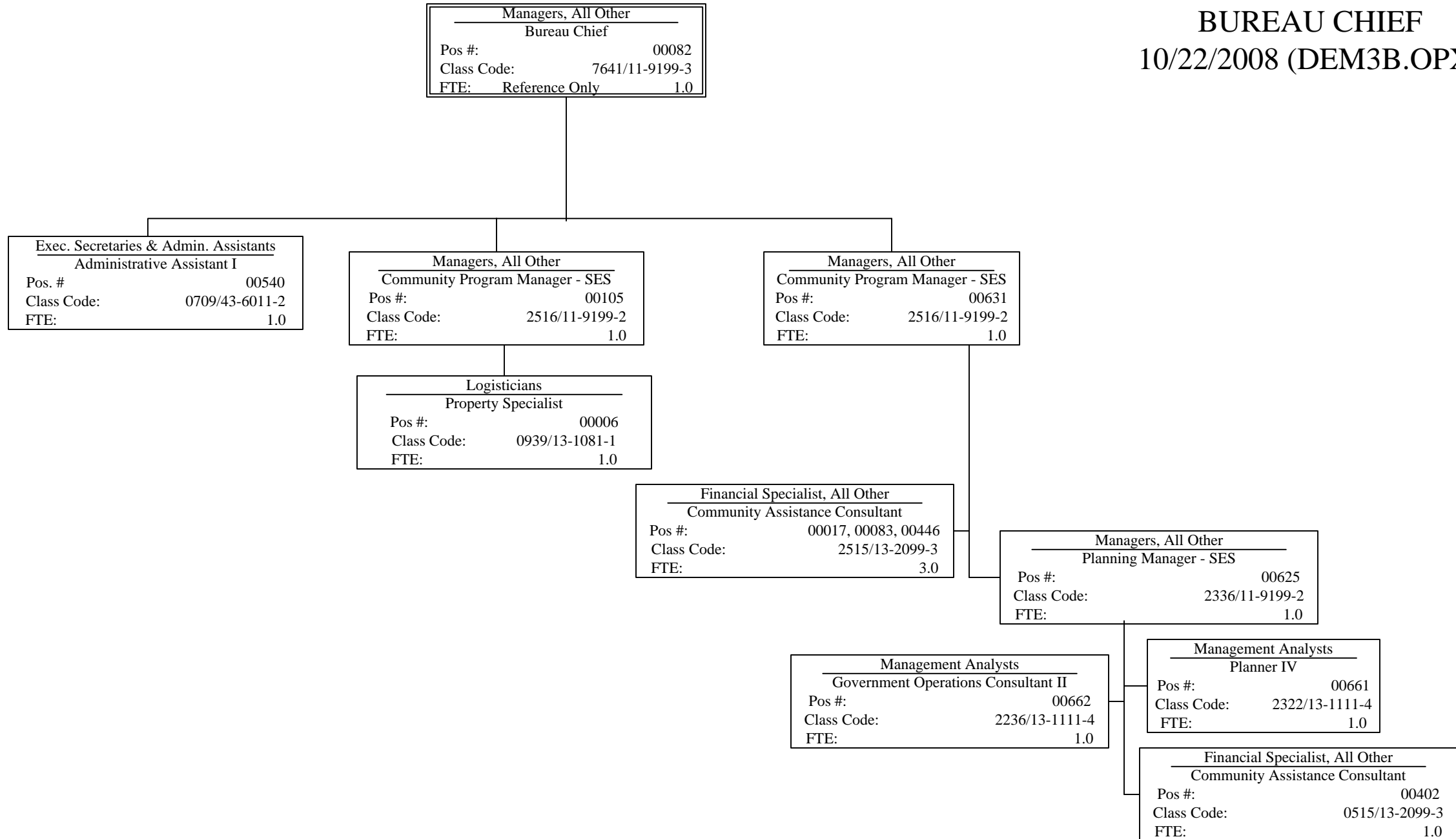
**DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF PREPAREDNESS AND RESPONSE
10/22/2008 (DEM3.OPX)**



DIVISION OF EMERGENCY MANAGEMENT
 BUREAU OF PREPAREDNESS AND RESPONSE
 10/22/2008 (DEM3A.OPX)

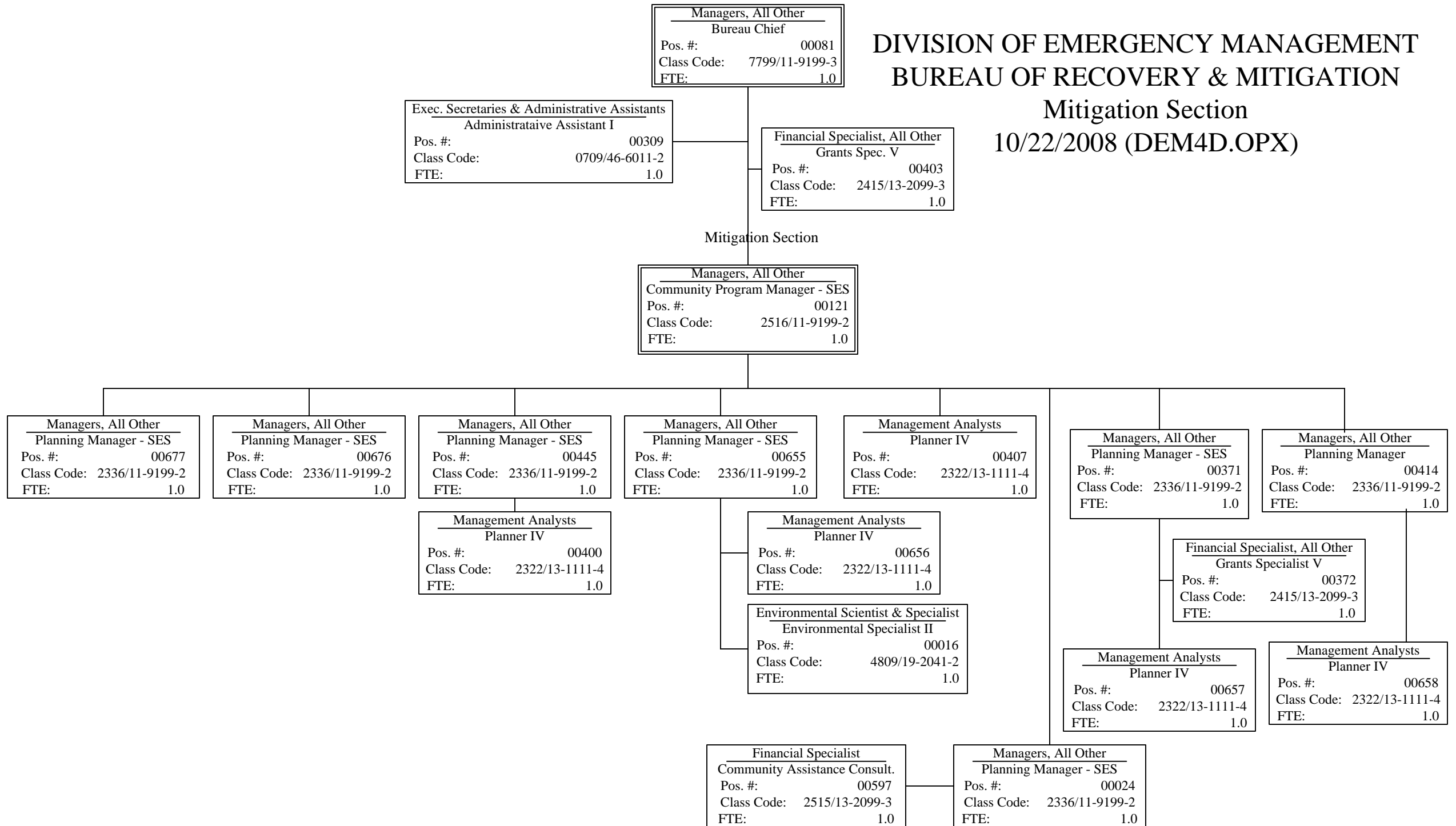


DIVISION OF EMERGENCY MANAGEMENT
BUREAU OF PREPAREDNESS AND RESPONSE
BUREAU CHIEF
10/22/2008 (DEM3B.OPX)



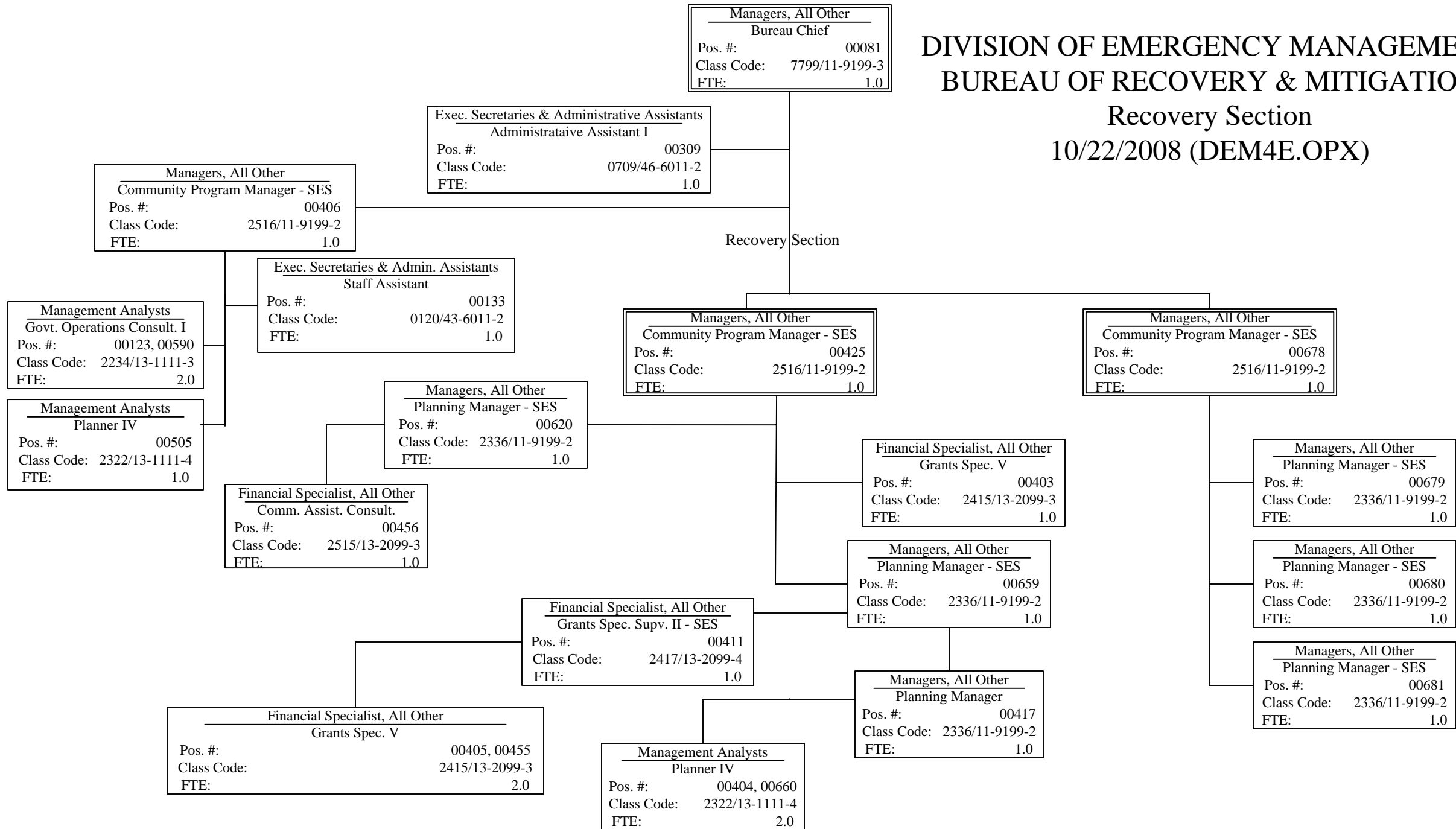
DIVISION OF EMERGENCY MANAGEMENT BUREAU OF RECOVERY & MITIGATION

Mitigation Section 10/22/2008 (DEM4D.OPX)



DIVISION OF EMERGENCY MANAGEMENT BUREAU OF RECOVERY & MITIGATION

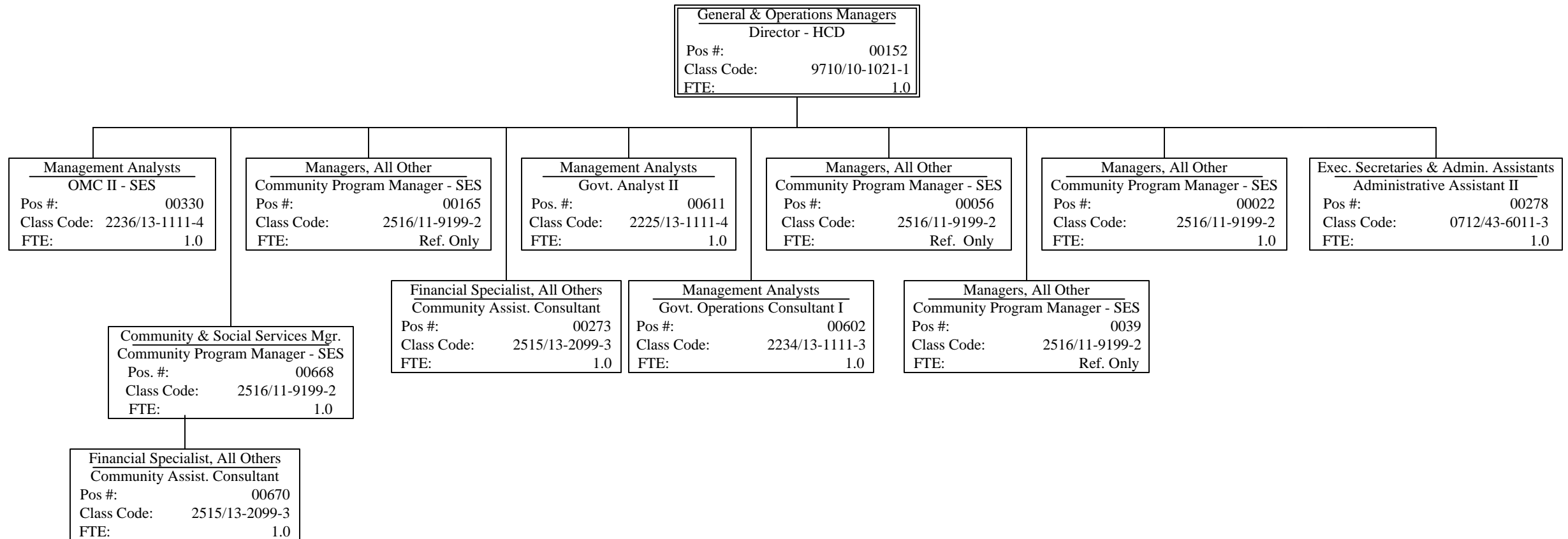
Recovery Section 10/22/2008 (DEM4E.OPX)



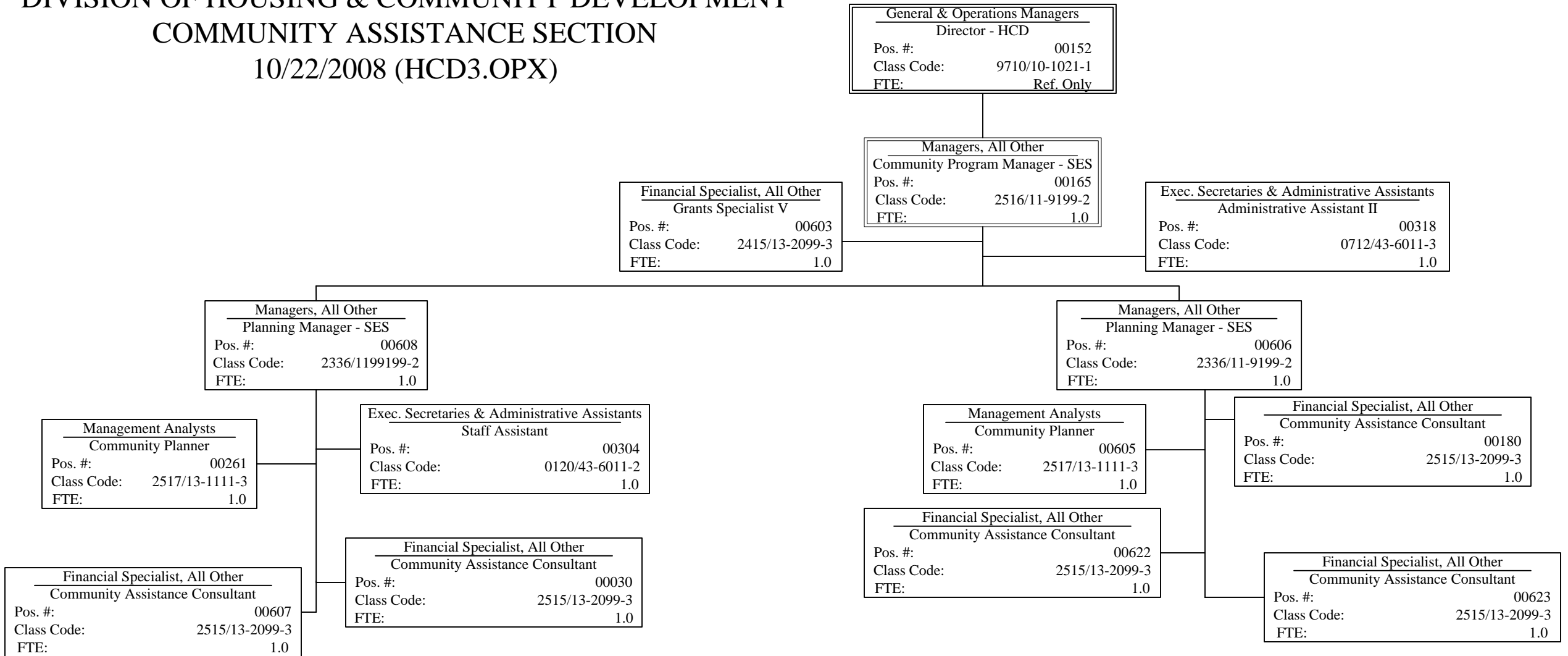
DIVISION OF HOUSING & COMMUNITY DEVELOPMENT

DIRECTOR'S OFFICE

10/22/2008 (HCD1.OPX)



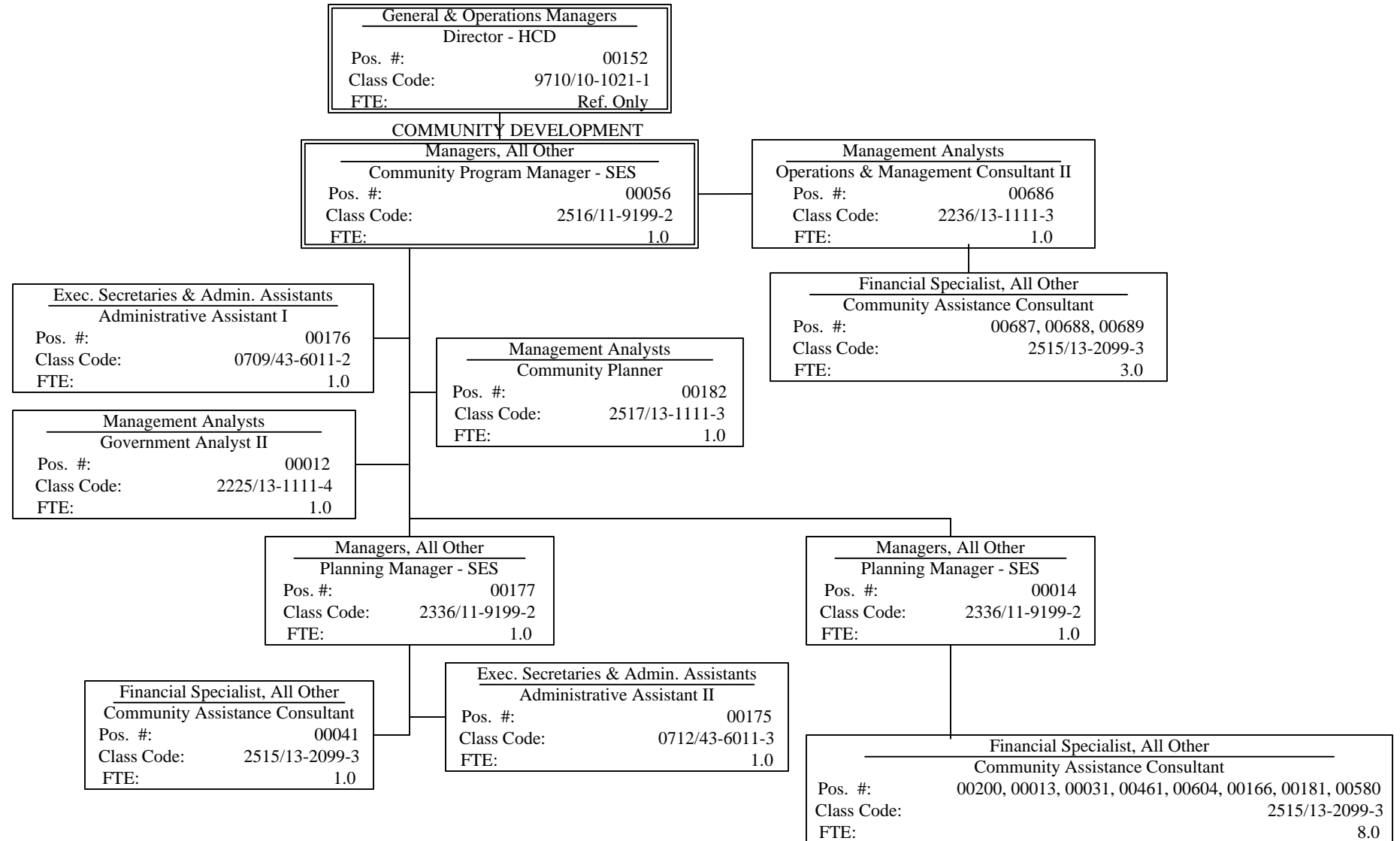
DIVISION OF HOUSING & COMMUNITY DEVELOPMENT
 COMMUNITY ASSISTANCE SECTION
 10/22/2008 (HCD3.OPX)



DIVISION OF HOUSING & COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT SECTION

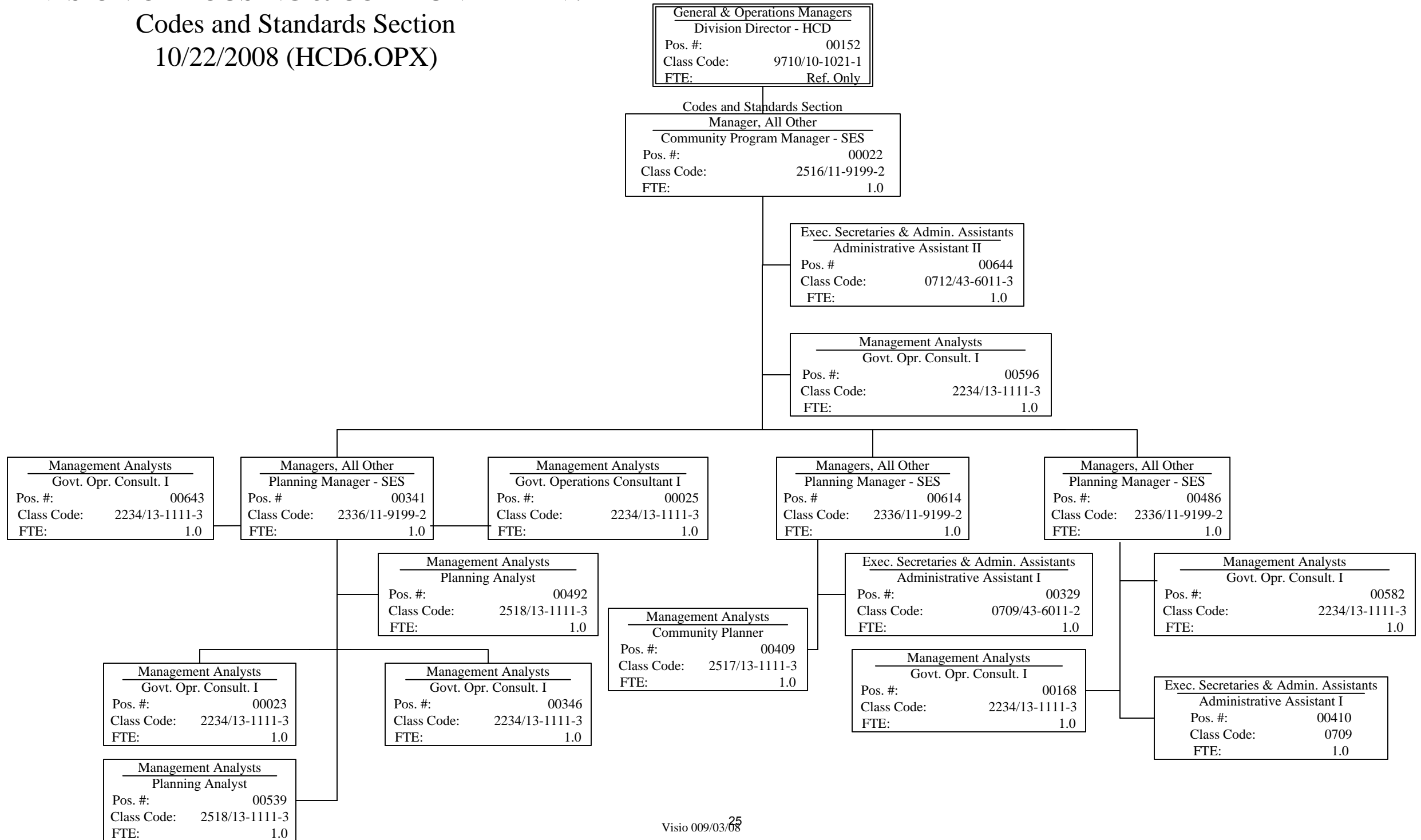
10/22/2008 (HCD4.OPX)



DIVISION OF HOUSING & COMMUNITY DEV.

Codes and Standards Section

10/22/2008 (HCD6.OPX)



COMMUNITY AFFAIRS, DEPARTMENT OF		FISCAL YEAR 2007-08	
SECTION I: BUDGET		OPERATING	FIXED CAPITAL OUTLAY
TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT		\$1,583,499,939	\$135,780,516
ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)		\$187,130,754	(\$15,373,731)
FINAL BUDGET FOR AGENCY		\$1,770,630,693	\$120,406,785

	Number of Units	(1) Unit Cost	(2) Expenditures (Allocated)	(3) FCO
FHFC			\$390,400,000	
DEM - specifically defined in LRPP for Division of Emergency Management			\$1,161,327,319	\$8,575,000
Land Acquisition Project Grant Application Review *	118	\$4,973	\$586,796	\$68,000,000
Land Acquisition Grant Adward Administration *	5,489	\$191	\$1,043,192	\$25,550,000
Affordable Housing * Housing Units Rehabilitated or Replaced	988	\$1,006	\$991,715	\$7,700,000
Public Infrastructure Improvement * Public Facilities Built or Improved	42	\$26,390	\$1,108,387	
Training and Technical Assistance * People Trained/Served	759	\$4,381	\$3,325,162	\$1,750,000
Local Job Creation and Retention * Jobs Created/retained	307	\$1,330	\$408,353	
Building Code Industry Training * People Trained/Served	3,122	\$1,334	\$4,164,078	
Code Promulgation * Code Amendments Proulgated	270	\$4,284	\$1,156,888	
Regulation of Manufactured Buildings * Permits Issued for Manufactured Buildings	33,716	\$14	\$482,675	
Home Energy Assistance - Weatherization and Utility Assistance * Households Served	80,551	\$334	\$26,934,138	\$10,831,785
Community Services * Households Served	161,996	\$116	\$18,796,597	
Provide Civil Legal Assistance * Clients Served	19,315	\$135	\$2,600,000	
Comprehensive Plan Review * Plan Amendment Packages Reviewed	1,185	\$3,379	\$4,003,565	
Evaluation and Appraisal Report * Local Government Evaluations and Appraisal Reports (EAR's) reviewed	126	\$3,404	\$428,954	
Technical Assistance For Local Government Planning Initiatives * Technical Assistance Initiatives Undertaken	1,370	\$6,483	\$8,881,984	
Developments of Regional Impact Review and Monitoring * Developments of Regional Impact Managed	305	\$2,757	\$840,980	
Areas of Critical State Concern Review/Technical Assistance * Areas of Critical State Concern Development Orders Reviewed and Final Orders Issued	330	\$433	\$142,984	
Front Porch Technical Assistance * Technical Assistance Initiatives Undertaken (Front Porch Florida)	0		\$0	

TOTAL			\$1,627,603,545	\$120,406,785
SECTION III: RECONCILIATION TO BUDGET				
PASS THROUGHS				
TRANSFER - STATE AGENCIES				
AID TO LOCAL GOVERNMENTS				
PAYMENT OF PENSIONS, BENEFITS AND CLAIMS				
OTHER				
REVERSIONS			\$143,027,148	
TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)			\$1,770,630,693	\$120,406,785
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 represents 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 IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Perio

Department: COMMUNITY AFFAIRS

Chief Internal Auditor: Candie M. Fuller

Budget Entity: _____

Phone Number: 850-922-1611

(1)	(2)	(3)	(4)	(5)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION
AUDITOR GENERAL 2008-141	FY 2006-2007	DCA - HCD	<p>FINDING # FA 07-004 FDCA did not ensure that subgrantees timely expended advances or made timely refunds to FDCA. Additionally, FDCA did not properly record CDBG advances in the State's accounting system, the Florida Accounting Information Resource Subsystem (FLAIR).</p> <p>RECOMMENDATION: We recommend that FDCA establish procedures to timely obtain refunds from subgrantees. We also recommend that FDCA record CDBG payments that are based on budgeted amounts as advances, rather than as expenditures.</p>	<p>Additional monitoring procedures have been put into place to ensure that refunds are timely obtained from subgrantees. As of August 2007, all advance payments will be made in accordance with the request for form that is submitted to Finance Accounting.</p>
AUDITOR GENERAL 2008-141	FY 2006-2007	DCA - HCD	<p>FINDING # FA 07-005 FDCA made payments to subgrantees without the appropriate approvals. Additionally, FDCA lacked documentation at the time of payment authorization showing that a subgrantee payment was made for services performed within the period of availability.</p> <p>RECOMMENDATION: We recommend that CDBG personnel obtain all required approvals from authorized subgrantee personnel and from appropriate CDBG personnel prior to authorizing subgrantee payments. We also recommend that FDCA personnel verify that costs included on RFFs are incurred within the specified period of availability prior to payment of the corresponding RFP.</p>	<p>The established approval process for subgrantee payments follows the Department's delegation of authority. The Program Administrator's delegation of authority and description gives final authority to attest to the completeness, accuracy, and legitimacy of payments. No payments were made without complete and supporting documentation.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - HCD</p>	<p>FINDING # FA 07-006 FDCA did not have appropriate controls in FloridaPAPERS (Process Automation and Paperless Electronic Routing System) to ensure that requests for payment were properly approved. Additionally, access, system documentation, and change management controls in the Grants Records Information Tracking System (GRITS) were not sufficient.</p> <p>RECOMMENDATION: On November 28, 2007, FDCA personnel indicated that manuals and system documentation related to GRITS have now been organized. We recommend FDCA enhance its procedures to ensure that RFFs contain all required approvals. FDCA should consider whether FloridaPAPERS should be modified to prevent changes to the approval process. Additionally, FDCA should ensure that GRITS security is enhanced, and that changes are appropriately approved, documented, and tested prior to being placed in operation.</p>	<p>FloridaPAPERS was designed to automate and expedite the processing of documents and is being tested. The system documentation has been completed for GRITS. No enhancements are being made. CDBG is in the process of moving to a new Grants Management System that will replace GRITS.</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - HCD</p>	<p>FINDING # FA 07-007 FDCA did not prepare the Section 3 reports required annually for periods beginning in 2001.</p> <p>RECOMMENDATION: FDCA personnel indicated that FDCA will implement the reporting requirement by requiring all CDBG subgrantees to provide FDCA with a report on Section 3 activities no later than July 31 annually, which will allow FDCA staff to prepare the Section 3 report for submission with its annual performance report to the USDHUD due annually on September 30. We recommend that FDCA ensure that the Section 3 Reports are properly prepared and timely submitted to USDHUD. Additionally, we recommend that FDCA implement procedures to ensure that all governing Federal regulations are timely identified and implemented.</p>	<p>The current report for 2008 Section 3 reports will be completed and submitted as required.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - HCD</p>	<p>FINDING # FA 07-008 FDCA did not prepare an annual monitoring plan or quarterly schedules, which should include the subgrantees to be monitored and the projected date of the monitoring visit. Additionally, FDCA did not always follow its established procedures for providing monitoring reports to subgrantees, receiving quarterly status reports, and approving and tracking environmental reviews.</p> <p>RECOMMENDATION: We recommend that FDCA follow its established procedures for CDBG subgrantee monitoring.</p>	<p>The documented monitoring be implemented as of August. CDBG will follow its established procedures for subgrantee r</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - F&A</p>	<p>FINDING # FS 07-010 Reconciliations between the State's Schedule of Expenditures of Federal Awards (SEFA) and the State's basic financial statements were not always prepared.</p> <p>RECOMMENDATION: We recommend that State agencies follow FDFS instructions and prepare reconciliations between total expenditures reported on the SEFA data form and the agencies' financial statements. Further, we recommend that FDFS revise the certification to require agencies to certify that a reconciliation between the SEFA data form and the agencies' financial statements has been prepared.</p>	<p>Completion date based on r guidelines and instructions from the Department of Finance Services.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - HCD</p>	<p>FINDING # FA 07-051 FDCA did not ensure that subgrantees timely expended advances, properly invested advances, and timely remitted earned interest to FDCA.</p> <p>RECOMMENDATION: We recommend FDCA revise its procedures to require that advances are offset with expenditures prior to reimbursing the subgrantees for actual costs. Alternatively, we recommend FDCA seek approval from USDHHS to provide working capital advances to subgrantees. FDCA should monitor subgrantees to ensure that advances are invested as required by FDCA procedures and that subgrantees timely remit earned interest.</p>	<p>The Department has implemented revised agreement language and additional monitoring procedures stated in the Corrective Action Plan.</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - HCD</p>	<p>FINDING # FA 07-052 FDCA was not able to support \$43,025.18 of reported obligations for the 2005 grant award.</p> <p>RECOMMENDATION: FDCA should report on the Financial Status Report only documented obligations.</p>	<p>As of June 30, 2008, the Department will only report documented obligations on the SF-269 report.</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - HCD</p>	<p>FINDING # FA 07-053 FDCA did not have procedures in place to ensure that monitoring checklists were properly completed.</p> <p>RECOMMENDATION: In response to our inquiries, FDCA personnel provided additional procedures to staff requiring that all checklist items be completed or that an explanation is documented as to why a procedure was not performed. Additionally, FDCA personnel indicated that they would review the monitoring process and make changes where appropriate. We recommend that FDCA continue its evaluation of the monitoring process and ensure that the process includes a supervisory review of the monitoring checklists for completeness and documentation.</p>	<p>As stated in the Department's Corrective Action Plan, procedures that include a random sampling of monitoring checklists have been implemented.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - F&A</p>	<p>FINDING # FA 07-066 FDCA procedures for granting access to the accounting system, the Florida Accounting Information Resource Subsystem (FLAIR), were not adequate to ensure that access was properly approved and appropriate given the employee's job duties. Additionally, FDCA did not ensure that terminated employees' access to FLAIR was timely removed upon termination.</p> <p>RECOMMENDATION: FDCA personnel indicated that quarterly reviews of assigned FLAIR access would be conducted beginning with the 2007-08 fiscal year. We recommend FDCA implement appropriate procedures to ensure that access granted to the system is properly documented, approved, and compatible with the employees' assigned job duties. Additionally, FDCA should ensure that the access of terminated employees is promptly removed from the system.</p>	<p>As of the 2007-2008 fiscal year, Finance and Accounting is following the established guidelines to ensure proper FLAIR access. Also, quarterly reviews are done to ensure that terminated employees are removed and proper access is maintained according to the need of the</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA</p>	<p>FINDING # FA 07-067 FDCA did not verify that vendors had not been debarred or suspended from receiving Federal funds.</p> <p>RECOMMENDATION: FDCA personnel indicated that procurement procedures were in the process of being updated. FDCA personnel also indicated that they are now documenting their review of the EPLS by inserting a comment at the bottom of each purchase requisition. We recommend that FDCA ensure that updated written policies and procedures address the required Federal procurement and suspension and debarment rules. We also recommend that FDCA ensure that reviews of the EPLS are documented in accordance with the newly established procedure.</p>	<p>As of 6/30/2008, all requisition contractual services contracts reviewed by the FDCA procurement office staff to verify that the vendor is not on the Excluded Party List [www.epls.gov]. A statement of effect is added to each purchase order. DCA Policy and Procedure 1008.1-Routing of Grants, Contracts and Loan Agreements is being revised at this time to reflect current policy. A subsection is added to the Policy and Procedure which requires that the procurement office verify that the vendor is not on the Excluded Party List System. Financial Policy Council Form include a statement to that effect. The revised procedure should be implemented by October 31, 2008.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - F&A</p>	<p>FINDING # FA 07-068 FDCA did not apply the correct indirect cost rates when calculating indirect costs charged to one of the HSC grants.</p> <p>RECOMMENDATION: FDCA personnel indicated that beginning with the 2007-08 fiscal year, FDCA will apply the approved indirect cost rate for the fiscal period in which the applicable direct expenditures are incurred. We recommend that FDCA ensure that rates used to calculate indirect costs are in accordance with the appropriate fiscal year's approved indirect cost rate agreement.</p>	<p>The approved rates in the ir plan for the 2007-2008 fiscal year were applied to the applicable all eligible programs.</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DEM</p>	<p>FINDING # FA 07-069 FDEM again did not obtain required documentation from subgrantees to support advances and provide such documentation to FDCA for payment processing. Additionally, FDCA did not always ensure that subgranted advance payments were properly coded in the State's accounting system, Florida Accounting Information Resource Subsystem (FLAIR).</p> <p>RECOMMENDATION: We again recommend that FDEM and FDCA establish procedures to ensure that all required conditions are met prior to advancing moneys to subgrantees and to ensure that advances are properly coded in FLAIR. We also recommend that FDEM and FDCA establish procedures to ensure that advance payments are properly identified to allow for accurate recording in FLAIR.</p>	<p>FDCA: F&A Grant Accounting is now required to record payments submitted as advances on the accounting ledgers. This ledger is reconciled to FLAIR to ensure accuracy.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DEM</p>	<p>FINDING # FA 07-070 FDEM was unable to document that a subgrantee payment totaling \$15,166,186.25 was allowable, reasonable, and incurred within the period of availability. Additionally there was no evidence FDEM had adequately monitored the subgrantee or submitted required status reports to FEMA.</p> <p>RECOMMENDATION: Subsequent to our audit inquiry, FDEM submitted a letter to the subgrantee on November 20, 2007, requesting an estimation of when requests for payment for an additional \$139 million of obligated funds would be submitted. We recommend FDEM require adequate documentation in RFRs so that determinations of whether costs are allowable, reasonable, and within the period of availability will be possible. FDEM should require all RFRs be submitted in sufficient time to allow for processing prior to October 4, 2008, and quarterly status reports should be submitted to FEMA until all final payments of the Federal share have been made. We also recommend FDEM request the subgrantee to submit documentation for the prior payments and that FDEM evaluate whether the costs were allowable, reasonable, and within the period of availability.</p>	<p>FDEM: All Large Projects completed. Final inspection expedited to adjust project eligible cost. Many final P pending FEMA approval. I finals scheduled. Approvec Finals/funding adjustments reported in Grantee's Quarterly Reports due 9/30/08 and the necessary.</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - F&A</p>	<p>FINDING # FA 07-071 FDCA charged payments for unused leave as direct costs to Federal programs, contrary to Federal regulations.</p> <p>RECOMMENDATION: FDCA personnel indicated that, beginning with the 2007-08 fiscal year, unused leave payments will be processed and allocated like all other agency salary transactions rather than at the end of the fiscal year, which should prevent the errors noted above. We recomend that FDCA ensure the new procedures are effective in charging unused leave payments as a general administrative expense (indirect cost) allocable to all FDCA activities.</p>	<p>Federal leave payments are immediately redistributed to Administrative Trust Fund the Department's Enterprise This automation was create that all leave associated to € paid from federal funds wo accurately posted to the app account.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DCA - F&A</p>	<p>FINDING # FA 07-072 FDCA could not provide documentation to support some charges to Federal awards. RECOMMENDATION: We recommend that FDCA ensure that adequate documentation is maintained to support Federal charges.</p>	<p>Guidelines have been established to better secure the agency vouchers. The room is no longer accessible to department staff. Any one requesting vouchers, with the exception of staff, must now fill out the request on paper work to receive their copy of the request is now kept in a file room. An employee was required to permanently reside in the file room and to fulfill requests as the</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DEM</p>	<p>FINDING # FA 07-074 Reportable conditions disclosed in the prior audit regarding the completion of final inspections continued to exist during the 2006-07 fiscal year. RECOMMENDATION: We recommend that FDEM allocate the necessary resources to facilitate the completion of all required final inspections as soon as practicable.</p>	<p>Lack of FEMA advance SM funding prevented hiring additional staff. FY 08 Administrative Agreement approved to return the final responsibility to Grantee as traditional FEMA procedure will reduce administrative burden and accelerate completions without sacrifice in quality, and provide timely relief intended by the Act.</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DEM</p>	<p>FINDING # FA 07-075 FDEM made a payment to a subgrantee without sufficient documentation to evidence that services were received. RECOMMENDATION: In response to our inquiry, FDEM indicated that a timesheet procedure will be implemented to document work week and hours. Additionally, FDEM indicated that an evaluation of the intern's performance will be conducted at the end of the internship. We recommend that FDEM ensure that appropriate documentation to evidence that services have been received is submitted with subgrantee requests for payment.</p>	<p>FDEM concurs with the findings and the recommendations were implemented: procedures have been implemented to require all interns to document their attendance (through the FSI Personnel system and copies to the State). Each intern will complete an individual Task Report that will identify all tasks (at the end of each quarter). Upon completion of their internship performance evaluation will be conducted by the specified supervisor utilizing this task</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DEM</p>	<p>FINDING # FA 07-076 Significant deficiencies regarding the adequacy of supporting documentation for subgrantee payments, including documentation for matching amounts, continued to exist during the period July 1, 2006, through March 31, 2007. RECOMMENDATION: We recommend FDCA and FDEM continue to strengthen the payment documentation process.</p>	<p>FDEM continues to follow corrective actions implemented 4/1/07. Corrective actions : follows: (1) A Request for Reimbursement/Advance P Checklist is being used to ensure appropriate documentation for payment approval. (2) The Grant Management have been placed on floridadisaster.org website : agencies receiving program will know what documentation provided. All payments regarding the project start date are now following the new procedure (3) Procedures will be reviewed annually to determine any improvements needed. (Current there are no improvements in process).</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>		<p>FINDING # FA 07-077 Our review of FDEM's FEMA Quarterly Report for the quarter ending June 30, 2007, disclosed errors in the reporting of project status and completion dates. RECOMMENDATION: FDEM indicated that it is working to secure consulting services to assist with completing the actions necessary to close out projects that have been completed but are still reported as ongoing. We recommend that FDEM enhance its procedures to ensure that the project status and completion dates are accurately reported to the Federal government.</p>	<p>FDEM concurs with the findings and recommendations and the following actions will be taken immediately: (1) The Division secured consulting services that assisted in closing out projects and indicated the project status on the FEMA Reports. The current state of Division's tracking information is accurate and up-to-date.</p>

				<p>The current databases used the Quarterly Report inform redesigned to ensure users (databases would not inadve enter dates into a project's s belong to a difference proje was also a lack of understa the staff as to who was and ensure the proper dated wer This has been addressed by training and instruction on t operating procedures for the staff.</p> <p>(2) The Division currently consultant to assist in the p testing a new and all encom project management system consolidate management of and completion dates into o</p>
AUDITOR GENERAL 2008-141	FY 2006-2007	DEM	<p>FINDING # FA 07-078 Significant deficiencies regarding FDEM;s subgrantee monitoring continued to exist during the period July 1, 2006, through March 31, 2007. Additionally, FDEM could not provide documentation to evidence that monitoring that should have occurred subsequent to March 31, 2007, had been conducted for one subgrantee.</p> <p>RECOMMENDATION: We recommend that FDEM monitor subgrantees and ensure that monitoring activities are appropriately documented.</p>	<p>FDEM: State concurred w findings and recommendati implemented the following Procedures have been modi include the same monitorin for all Hazard Mitigation G Projects. The employee ass the planning projects is now under these procedures to e planning projects are mana; monitored properly.</p>

<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DEM</p>	<p>FINDING # FA 07-079 FDEM did not timely obtain and review subgrantee programmatic status reports.</p> <p>RECOMMENDATION: In the Summary Schedule of Prior Audit Findings as of June 30, 2007, FDEM indicated that a Standard Operating Guide was being drafted that would include obtaining programmatic status and closeout reports for subgrantees. Completion of corrective action is anticipated by March 1, 2008. FDEM personnel indicated that steps requiring reports be date-stamped and reviewed and steps for contacting subgrantees when reports are due would be added to the Standard Operating Guide. We recommend that FDEM ensure that the described revisions are made to the Standard Operating Guide. We also recommend that FDEM timely obtain and review required programmatic status and closeout reports.</p>	<p>FDEM: Quality assurance completed on all files. Mis reports have been obtained procedures adopted.</p>
<p>AUDITOR GENERAL 2008-141</p>	<p>FY 2006-2007</p>	<p>DEM</p>	<p>FINDING # FA 07-080 Deficiencies disclosed in the prior audit, regarding the communication of required information, including applicable CFDA numbers, to subgrantees for equipment distributions and the implementation of adequate procedures for monitoring subgrantees, continued to exist during the 2006-07 fiscal year.</p> <p>RECOMMENDATION: We recommend that FDEM ensure that all subgrantees are informed of applicable Federal information and requirements. FDEM should also ensure that written procedures are implemented to ensure that subrecipients receiving equipment distributions, either through FDEM or another State agency, are properly monitored.</p>	<p>FDEM: Procedures adopted are in place.</p>

<p>AUDITOR GENERAL 2008-177</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 1 Procurement records did not always include all required documentation needed to demonstrate compliance with competitive purchasing requirements specified in law.</p> <p>RECOMMENDATION: We recommend that the Department and the Division complete and maintain all required documentation to demonstrate compliance with applicable laws, rules, and regulations.</p>	<p>FDCA: The Department closed the auditor's finding and recommendation. We are now requiring the use of a sign-in sheet at each bid opening, as well as having members of the evaluation team complete a request for proposal and invitation to bid to provide documentation to support the ranking of all potential vendors. The Purchasing Office is currently updating the methods and procedures for obtaining written explanations for vendor selection and how the selection provides value to the state for each Invitation to Negotiate procurement.</p> <p>FDEM: Updated the procurement process to reflect that all competitive procurements are required to include the following documents:</p> <ul style="list-style-type: none"> • Sign in sheets for the evaluation team when reviewing, evaluating and scoring proposals pursuant to Requests for Proposals and Invitation to Negotiate. • Scoring sheets from each team member for each proposal submitted to support the evaluation team's vendor ranking as required for all Requests for Proposal and Invitation to Negotiate. • Statement explaining the rationale for vendor selection for all Invitation to Negotiate procurements.
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<p>AUDITOR GENERAL 2008-177</p>	<p>July 2005 – November 2007</p>	<p>DEM</p>	<p>FINDING # 2 Division did not use competitive procurement methods to purchase catered food service for the State Emergency Operations Center (EOC). RECOMMENDATION: We recommend that the Division use competitive procurement methods to identify and select vendors to provide catering services.</p>	<p>FDEM: During a declared emergency, the Governor proclaims the authority of the agency heads the authority of the effect of any statute, rule, regulation, ordinance, or order, to the extent necessary to procure any and all services, temporary premises, and other resources.” This authority extends to the purchase of catering services for the SEOC when a state of emergency conditions warrant. This procurement is also endorsed by the Department of Financial Services which has provided the following guidance: ‘Upon suspension, the State Coordinating Officer is provided with the authority to purchase meals, food, and beverages for the staff operating the Emergency Operation Center on an hour basis during an emergency.’ The State Coordinating Officer’s authority to approve the suspension of Section 112.06L PS., must be made in consultation with the Governor’s authorized staff. Following the suspension of Section 112.06L PS., each agency should adhere to the following guidelines: 1) The food service should be limited to the per diem amounts and the agency should be carefully controlled. The agency head should be allowed to determine when food should be available to the agency’s workers. Each agency is responsible for the payment of its bills and seek federal reimbursement,</p>
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				<p>4) In order to insure the wo health, all catered food shot a licensed establishment me health inspection standards. guidelines are flexible depe the facts of each emergency agency head must approve : departure from the guidelin date, the Division has not d from the aforementioned pc procedures. In the past yea Division has issued two cor solicitations for catering sei</p> <p>during emergency activatio Unfortunately, neither solici resulted in procuring a cate contract. Therefore, the Div concurr, in part, with the fi recommendations and to ei open and fair competition a prospective vendors, the Di</p> <ul style="list-style-type: none"> • Periodically issue competi solicitations for catering sei <p>the intention of the Divisio multiple catering contracts : emergency activations.</p> <ul style="list-style-type: none"> • Contract with multiple ven during emergency activatic <p>competitive procurement sc be found. For example, if th four different disasters in ar given year, a different vend utilized for each disaster.</p>
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<p>AUDITOR GENERAL 2008-177</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 3 Employees with vendor selection responsibilities were not required to attest in writing as to their independence and impartiality with respect to the entities evaluated and selected. RECOMMENDATION: We recommend that the Department and the Division adopt procedures requiring that, for contracts valued in excess of \$25,000, all staff involved in the contractor selection process, attest in writing as to their independence and impartiality.</p>	<p>FDCA: The Purchasing Office is instituting methods and procedures to ensure that “No Conflict of Interest” forms are obtained from department staff for all competitive and non-competitive procurements valued at \$25,000. FDEM: Updated the procurement process to reflect that all competitive solicitations as well as sole source procurements will require conflict of interest attestations completed by department staff involved with the selection process.</p>
<p>AUDITOR GENERAL 2008-177</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 4 The Division did not assign two recently acquired vehicles in accordance with the applicable documentation filed to gain approvals for the purchase of the vehicles and did not provide for our review motor vehicle logs to account for the actual use of these vehicles. RECOMMENDATION: We recommend that the Department and the Division follow all established requirements for the acquisition of motor vehicles, assign these motor vehicles in accordance with the applicable approvals, or seek necessary approval for any revised assignments. Additionally, we recommend that the Department and the Division take steps to ensure that motor vehicle logs are completed to account for the actual utilization of the motor vehicles.</p>	<p>FDCA: The Department is responsible for submitting the necessary documentation to the Department of Management Services in order to obtain purchase approval of the motor vehicle procurement approved by Department of Management Services, and documenting the motor vehicle property inventory upon receipt. While the Department has provided oversight over the Division Emergency Management’s records of the vehicle or the preparation of vehicle logs, we will make every effort to assist the Division in complying with the auditor’s recommendations.</p>

				<p>FDEM: Assignment of the is pending final outfitting o equipment and Division ins Moreover, effective Decem 2007, the Division adopted use policy for all Division c vehicles. The policy require monthly log for each vehicl shall be filed with the Logis Section within the Bureau c Response. Since the adoptic vehicle policy, the Logistic: has received monthly logs f vehicles. Therefore, the Div concurs, in part, with the fir recommendations and has t following corrective actions:</p> <ul style="list-style-type: none"> • Periodically notify all Div utilizing state vehicles that adhere to the Vehicle Use F • Acquired access to EMIS Division employees may in monthly vehicle utilization • Notified the Logistics Sec monthly log reports must be filed (no later than 15 days the end of the month) • Determine which reports l been received and counsel u they must comply with repr requirements.
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<p>AUDITOR GENERAL 2008-177</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 5 The Department did not take sufficient actions to locate, and if applicable, report to an applicable law enforcement agency, tangible personal property not found during the annual physical inventories. The Division did not make available for our audit, records of its latest annual physical inventory and lists of any missing property.</p> <p>RECOMMENDATION: We recommend that the Department and the Division take steps to ensure that all aspects of an annual physical inventory are timely completed, including the search for missing property items, notification of the appropriate law enforcement agency, as applicable, and the recording of appropriate adjustments to property records upon approval from DFS.</p>	<p>FDCA: The Department could not address the auditor’s finding and recommendations. We are in the process of updating the existing property procedures for the Department. The property control system is currently conducting a full Departmental inventory with assistance from the appropriate Division of Emergency Management staff to include appropriate accountability of missing property.</p> <p>FDEM: During the period of the operational audit (July 2005 to November 2007), the Division of Emergency Management activated in response to 11 State of emergencies. During these emergencies, adherence to certain statutes (including Chapter 218, Florida Statutes), rules, orders, and orders were suspended for the duration of the emergency to the extent that compliance would have impeded the timely performance of critical response functions. Moreover, non-compliance with Chapter 218 was further aggravated by the high personnel turnover during the period.</p>
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				<p>Therefore, the Department's Division's ability to complete annual inventory during this operational audit period was That said, in collaboration with Department, the Division has conducted an annual inventory. However, the Division is still in process of conducting a misappropriation search to reconcile existing known inventory. The Division concurs, in part, with the finding and recommendation taken the following corrective actions:</p> <ul style="list-style-type: none"> • Procedures are being formed to ensure that all property items being used by the Division's Regional Command are inventoried during one of the regularly scheduled meetings in Tallahassee. • Continued review of division processes will be an ongoing improvement initiative to ensure compliance with all statutes, ordinances and orders from emergency periods. As these processes relate to emergency activation periods, review of these processes for improvement is ongoing to the extent that division response functions are not impacted by adherence to statutes, rules, ordinances and orders.
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<p>AUDITOR GENERAL 2008-179</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 1 Changes in position responsibilities and improved controls were necessary to ensure appropriate oversight of the Purchasing Card Program.</p> <p>RECOMMENDATION: We recommend that the Division take steps to limit the access to the purchasing cards held for emergency. We also recommend that the Department and the Division review and revise position responsibilities to ensure an appropriate assignment of duties.</p>	<p>FDCA: The Department concurred with the auditor’s findings and recommendation. As a result of this finding, the Purchasing Card Administrator (PCPA) has increased the approval level for the two Finance Office employees and has clarified the approval process for the Department of Community Planning’s employees. To the extent possible, the Department will continue to make every effort to ensure the assignment of incompatible duties with relation to the Purchasing Card program.</p> <p>FDEM: During the period of the operational audit, the Division was activated in response to 11 state of emergencies. During these emergencies, adherence to certain statutes, rules, ordinances, and orders were suspended, but only to the extent that compliance hindered the performance of disaster response functions. Therefore, the Division concurs, in part, with the findings and recommendations and has taken the following corrective actions:</p> <ul style="list-style-type: none"> • Reduced the number of staff with access to the purchasing card system (including non-designated cards) and will change the access code to be more secure. • Only the section chief and the chief of the Finance and Administration Section will be authorized to issue purchasing cards. • Purchasing cards that are not currently assigned during an activation will be secured until needed.
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				<ul style="list-style-type: none"> • Custodian(s) and/or person responsible for approving a purchasing card for emergency activation will not have responsibilities related to the card. • Developing an "Employment Separation Form" whereby an equipment check be used to ensure all properly returned and deactivated when employee separates from the organization. • Depending on need, conduct or biannual purchasing card training. The Division has already conducted purchasing card training for employees. • The Finance and Administration Section will compile a list of purchasing card activations and compare them against the current employment roster.
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<p>AUDITOR GENERAL 2008-179</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 2 Purchasing cards were not always timely cancelled or deactivated, upon a cardholder’s separation from the agency or commencement of extended leave.</p> <p>RECOMMENDATION: We recommend that the Department and Division implement controls to ensure the timely cancellation or deactivation of purchasing cards upon a cardholder’s separation or extended absence from the Department or Division.</p>	<p>FDCA: The Department closed the auditor’s findings and recommendation. The Department Personnel Office along with the Division of Emergency Management enhanced the notification process by notifying the PCPA through email upon a cardholder’s resignation or termination. For cardholders who have been terminated, the PCPA immediately deactivates the Purchasing Card upon receipt of email notification. If the cardholder has submitted a resignation for a future date, the PCPA notes the date on the Purchasing Card on the date. The PCPA and Division have also implemented a quarterly review to ensure that all Purchasing Cards have been deactivated for terminated cardholders. As a result of this finding, the Division is notifying the PCPA of cardholders on extended absences and the Purchasing Card limits are reduced to \$1.</p>
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				<p>FDEM: The Division conc part, with the findings and recommendations and has the following corrective actions:</p> <ul style="list-style-type: none"> • Each administrative assist Division is required to complete Request for Personnel Action when there is a termination resignation or extended absence a position. A RPA will be processed by the Division's Finance Unit or the Administration Section declared state of emergency notification to deactivate the purchasing card. Following internal measures, the Finance and Administration Section will then notify the Department's Purchasing Card Administrator and Personnel via email, of the deactivation. Division will periodically conduct purchasing card policy training and rules will be regularly communicated to all Division staff. • As for the employee on medical leave since July 2006, the Division reduced the spending limit on the card to \$1.
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<p>AUDITOR GENERAL 2008-179</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 3 Significant delays were noted in the approval of purchasing card transactions. RECOMMENDATION: We recommend that the Department and the Division ensure that all purchasing card transactions are reviewed and approved, as appropriate, within the established time requirement.</p>	<p>FDCA: The Department closed the auditor’s finding and recommendation. The Department recently instituted measures to enhance the monitoring of Purchasing Card transactions in an effort to expedite the payment process. PCPA forwards to the Division those transactions that are sent from the Department to Financial Services as a tool to reduce delayed payments, and assist individuals in each Division with their Purchasing Card purchases and processing. The Finance and Accounting office recently implemented process changes to reduce delayed payments and continues to make an effort to assist each division in obtaining the proper documentation in order to initiate the payment of a Purchasing Card transaction. It is important to note that in the time of this operational audit the Department had not yet begun using the Purchasing Card for travel related activity on a department-wide basis. This activity was also during this time that the Department and the Division were heavily involved in disaster relief activities that hindered and delayed the timely processing of Purchasing Card transactions.</p>
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				<p>FDEM: The issue of timely purchasing card transaction largely from the inability of cardholder to timely submit documentation to support p</p> <p>During the period of this of audit (July 2005 through No 2007), the Division was act response to 11 declared stat emergencies. During respor activities many of these car worked long days and did n time or means to forward fi support documentation. The is currently exploring metho improve the documentation purchases during field oper. will work with the Finance Administration Section of I Command System to ensur compliance with the state's Purchasing Card Program. ' the Division concurs, in par finding and recommendatio taken the following correcti</p> <ul style="list-style-type: none"> - Will advise cardholders of importance of timely submi approval of all purchasing c charges. -Improve field operation pi to assist cardholders, includ modification of the process approval of purchasing card during periods of emergenc activation.
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<p>AUDITOR GENERAL 2008-179</p>	<p>July 2005 – November 2007</p>	<p>DCA</p>	<p>FINDING # 4 Improved Travel Revolving Fund controls were needed. RECOMMENDATION: We recommend that the Department:</p> <ul style="list-style-type: none"> - Update written policies and procedures to address all aspects of the administration and oversight of the Travel Revolving Fund. - Expand the current reconciliation procedures to include all accounts and balances relevant to the Fund. - Increase monitoring and collection efforts for outstanding travel advances. - Ensure that all established policies and procedures applicable to the Travel Revolving Fund are followed. - Decrease the balance of the Travel Revolving Fund to better match current operational needs. 	<p>FDCA: The Department of the auditor’s findings and recommendation. We are taking steps to reconcile all and balances relevant to the will be making the necessary corrections before the fiscal Once this task has been completed will take steps to decrease the of the Travel Revolving Fund match the needs of the Department along with taking the necessary collection efforts for outstanding travel advances. Policies and Procedures related to all aspects of the Travel Revolving Fund will be updated and every effort will be made to ensure that all staff adhere to the updated version.</p>
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<p>AUDITOR GENERAL 2008-179</p>	<p>July 2005 – November 2007</p>	<p>DCA/DEM</p>	<p>FINDING # 5 Weaknesses existed in the processes for review, approval, and documentation of travel RECOMMENDATION: We recommend that the Department and the Division take steps to ensure that all required documentation is completed and maintained and that requests for payments are in compliance with all applicable laws, rules, and regulations.</p>	<p>FDCA: The Finance and Administration Office has recently made changes to previous processes to better and secure payment files which will include supporting documentation. The office will also explore an effective way to improve reconciliation of payment vouchers and supporting documentation. The office will also continue to work with the Department to ensure that all applicable government rules are followed and appropriate documentation is received and maintained according to all applicable laws, rules and regulations. We have also been informed by the Department of Financial Services that if the traveler has been charged with tax, we must reimburse the traveler and/or pay the respective vendor if the charge was placed on a government Card, we do not have the ability to adjust the charge in the FLA system. We must pay the amount reflected for the transaction. We will continue to inform and encourage travelers to ask for tax exemptions when handling their respective business transactions.</p> <p>FDEM: Pursuant to an Interagency Service Agreement, the Department of Finance and Accounting Office assumes responsibility for the review, approval, and documentation included in the voucher packages. The Department, however, will work with the Department to ensure that the appropriate documentation is included in the process voucher packages.</p>
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<p>AUDITOR GENERAL 2008-179</p>	<p>July 2005 – November 2007</p>	<p>DCA</p>	<p>FINDING #6 Warrant handling procedures for the Front Porch Program did not provide for an appropriate separation of duties. RECOMMENDATION: We recommend that the Department revise these warrant handling procedures to ensure an appropriate separation of duties.</p>	<p>FDCA: The Department corrected the auditor’s finding and recommendation, and Financial Accounting is in the process of revising policies and procedures to make sure the person approving payment is not the same person receiving the warrant. From Florida Initiative employee:</p>
<p>AUDITOR GENERAL 2008-046</p>	<p>July 2005 – September 2007</p>	<p>DCA-DCP</p>	<p>FINDING #1 The Department had not prepared and submitted several reports required by law. RECOMMENDATION: We recommend that the Department timely complete and submit the required reports.</p>	<p>The Department prepared a Certified Local Government report for calendar years 2005 and 2006, and it was submitted to the Governor, President of the Senate, and Speaker of the House in December 2006. The next report is due June 30, 2007. A combined Optional Section 218 Status Report for calendar years 2006, and 2007 was completed and submitted to the Legislative Committee on Intergovernmental Relations in December 2006. Preparation of the 2008 report is underway and will be submitted in time.</p> <p>A combined Rural Land Stewardship Area report for 2005, 2006, and 2007 was completed and submitted to the Legislature in December 2006. Preparation of the 2008 annual report is underway and will be submitted in time.</p> <p>The Accessory Dwelling Unit report was submitted to the Florida Legislature in September 2006. There is no requirement for a follow-up report.</p>

<p>AUDITOR GENERAL 2008-046</p>	<p>July 2005 – September 2007</p>	<p>DCA-DCP</p>	<p>FINDING #2 The Department had not updated one of its rules or the Comprehensive Plan Amendment Review Manual (Manual) to address law changes relevant to comprehensive planning made during the period 2002 through 2007. RECOMMENDATION: We recommend that the Department take steps to ensure that the Rule and the Manual are timely updated to address current requirements of law.</p>	<p>The Department has initiated rulemaking (Rule 9J-5) for the Stewardship Area Program. The Department has held three public hearings and adoption is anticipated for the first half of this year. The Department has established an internal workgroup to prepare concepts for a broader revision of Rule 9J-5. Work toward updating the Comprehensive Plan Amendment Review Manual is under way.</p>
<p>AUDITOR GENERAL 2008-046</p>	<p>July 2005 – September 2007</p>	<p>DCA-DCP</p>	<p>FINDING #3 The Department did not always properly document whether input was received from applicable governmental agencies, or for input received, that appropriate consideration was given and proper dispositions made. RECOMMENDATION: We recommend that the Department maintain documentation to evidence that appropriate consideration is given and dispositions are made for all governmental agency input received. We also recommend that the Department identify in its reports those governmental entities which do not respond and the impact, if any, that the lack of input may have on the Department's review and conclusions.</p>	<p>Section 163.3184, Florida Statutes, requires the Department to direct certain state and regional agencies to comments to the Department on proposed comprehensive plan amendments. Once a plan amendment package is determined to be complete, agencies are notified by electronic mail from the Division's Planning Processing and Review team. A deadline for receipt of comments from the local government, the assigned number, and the contact person at DCA. If an agency provides comments, they generally do respond. If an agency responds with comments, they are taken into consideration during the review process and placed in the file. If no comments are received, nothing is put in the file. The Department maintains a database of comments received on proposed comprehensive plan amendments and meets periodically with the agencies to encourage coordination.</p>

<p>AUDITOR GENERAL 2008-046</p>	<p>July 2005 – September 2007</p>	<p>DCA-DCP</p>	<p>FINDING #4 Department policies and procedures for handling customer inquiries and complaints could be improved. RECOMMENDATION: We recommend that the Department establish and implement policies and procedures to document that all customer inquiries and complaints are appropriately addressed in a timely manner.</p>	<p>The Department has initiated the Tracker program which all electronic correspondence is tracked and responded to in a timely manner. Also at a Department customer satisfaction survey was added to each outgoing electronic message. The Division maintains a log of inquiries, requests, and complaints and has established Standard Operating Procedures for handling inquiries and complaints.</p>
<p>AUDITOR GENERAL 2008-046</p>	<p>July 2005 – September 2007</p>	<p>DCA-DCP</p>	<p>FINDING #5 The Department's procedures could be strengthened to provide greater assurance that employees are properly trained for their assigned responsibilities and that all work is properly supervised and conducted in accordance with established policies and procedures. RECOMMENDATION: We recommend that the Department establish and implement procedures to document that employees are appropriately trained for their assigned responsibilities and that all work is properly supervised and conducted in accordance with established laws, rules, policies, and procedures.</p>	<p>The Division initiated a mandatory training routine in August 2007 and has conducted a variety of training courses including: legislative and comprehensive planning, capital improvements elements, workforce planning, transportation impact analysis, school concurrency mitigation, and more. All employees are required to sign-in and an attendance log is maintained in the Building on the training program. The Division has established internal procedures to ensure appropriate review of planning documents. A staff planner assigned the responsibility for the regional planning administration reviews and approves the regional submission to the Chief of Comprehensive Planning. In addition, plus the additional training provided to ensure work products are in accordance with laws, rules and procedures.</p>

<p>AUDITOR GENERAL 2008-046</p>	<p>July 2005 – September 2007</p>	<p>DCA-DCP</p>	<p>FINDING #6 The Department’s current policies and procedures do not require Office employees to provide periodic disclosures to address all potential conflicts of interest.</p> <p>RECOMMENDATION: We recommend that the Department establish and implement policies and procedures requiring Office employees to submit an annual statement disclosing all conflicts of interest or affirming the absence of such impairments. We also recommend that this information be used by Department management to schedule review assignments in a manner that avoids any actual or potential conflicts of interest.</p>	<p>The Division is in compliance with the Executive Order of the Governor dated January 2, 2007, and the Department's DCA Procedure Code of Ethics/Standards of Conduct as well as the Department's Policy 1101.8 for outside employment.</p>
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Office of Policy and Budget - July 2008

LBR Technical Review Checklist

Department/Budget Entity (Service): Community Affairs/Executive Direction & Support Services

Agency Budget Officer / OPB Analyst Name: Annette Kittrell/ Tim Proctor

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

Action	Program or Service (Budget Entity)			
520103				

1. GENERAL

1.1	Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for fixed capital outlay set to transfer control for DISPLAY status only? (CSDI)	Y			
1.2	Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report (EXBR, EXBA).	Y			
1.3 - 1.5	Do agency hard copies agree with locked computer files for... Exhibit B? (EXBR, EXB) Schedule I? (SC1R, SC1) Schedule III? (PSCR, SC3)	Y			

AUDITS:

1.6	Has security been set correctly? (CSDR, CSA)	Y			
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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.				
TIP	Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.				

2. EXHIBIT A

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 55 of the LBR Instructions?	Y			
2.2	Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3	Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y			
2.4	Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?				

3. EXHIBIT B

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.	Y			
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AUDITS:

3.3	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y			
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Action		Program or Service (Budget Entity)			
		520103			
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? (EXBR, EXBC - Report should print "Records Selected Net to Zero")				
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to R50: 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					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?				
4.2	Is the program component code and title used correct?				
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					
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y			
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? (EXBR, EXBB - Negative differences mean corrections need to be made in Column A01)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? (EXBR, EXBD - Differences need to be corrected in Column A01)	Y			
TIP	If objects are negative amounts, the agency must make adjustments to 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 R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.				
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.				
6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)					

Action		Program or Service (Budget Entity)			
		520103			
6.1	Are issues appropriately aligned with appropriation categories? (ED3R, ED3)	Y			
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.				
7. EXHIBIT D-3A					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	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			
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	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? Keep in mind that salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #08-005?	Y			
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	Y			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?				

Action		Program or Service (Budget Entity)			
		520103			
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 or 363XXC0)?	Y			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y			
AUDITS:					
7.17	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - report should print "No Records Selected for Reporting")	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A 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 63 through 66 of the LBR Instructions.				
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. 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 2007-08 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 should have been taken care of through line item veto.				
8. SCHEDULE I & RELATED DOCUMENTS					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Is a Schedule I included for each operating trust fund?	Y			
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)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?	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 retention, recreation, modification or termination of existing trust funds?	Y			

Action		Program or Service (Budget Entity)			
		520103			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?	Y			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?	Y			
8.17	Are nonrecurring revenues entered into Column A04, if applicable?	Y			
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption-? Are the additional narrative requirements provided?	Y			
8.19	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?	Y			
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)	Y			
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.23	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			
8.24	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			
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?	Y			
AUDITS:					
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			

		Program or Service (Budget Entity)			
Action		520103			
8.28	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 Found For This Request")	Y			
8.29	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y			
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 121 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					
AUDITS:					
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"). Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	Y			
10. SCHEDULE III					
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	Y			
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use OADA/OADR to identify agency other salary amounts requested.	Y			
11. SCHEDULE IV					
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? (EADR, SC4)	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIII-A					
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? (EADR, SC8A)	Y			
13. SCHEDULE VIII-B-1 and 2					
13.1	NOTE: This schedule is not required in the October 15, 2007 LBR submittal.	Y			
14. SCHEDULE XI					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1]	Y			

		Program or Service (Budget Entity)			
Action		520103			
14.3	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")				
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXXX or 14XXXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y			
14.5	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.)	Y			
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y			
TIP	NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
15. MANUALLY PREPARED EXHIBITS & SCHEDULES					
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y			
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
AUDITS - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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.				
16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)					
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y			
16.5	Are the appropriate counties identified in the narrative?	Y			
TIP	Requests for fixed capital outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. <i>Reference the Capital Improvements Program Plan Instructions.</i>				

LBR Technical Review Checklist

Department/Budget Entity (Service): Community Affairs/ Community Planning

Agency Budget Officer / OPB Analyst Name: Annette Kittrell/ Tim Proctor

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

Action	Program or Service (Budget Entity)			
525001				

1. GENERAL

1.1 Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for fixed capital outlay set to transfer control for DISPL	Y			
1.2 Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report (EXBR, EXBA).	Y			
1.3 Do agency hard copies agree with locked computer files for...	Y			
- 1.5 Exhibit B? (EXBR, EXB)				
Schedule I? (SC1R, SC1)				
Schedule III? (PSCR, SC3)				

AUDITS:

1.6 Has security been set correctly? (CSDR, CSA)	Y			
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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR ex				
TIP Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.				

2. EXHIBIT A

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 55 of the LBR Instructions?	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y			
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y			

3. EXHIBIT B

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.	Y			
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AUDITS:

3.3 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)	Y			
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Action		Program or Service (Budget Entity)			
		525001			
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? (EXBR, EXBC - Report should print "Records Selected Net to Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to R50: 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 ad				
4. EXHIBIT D					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1					
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y			
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? (EXBR, EXBB - Negative differences mean corrections need to be made in Column A01)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? (EXBR, EXBD - Differences need to be corrected in Column A01)	Y			
TIP	If objects are negative amounts, the agency must make adjustments to 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 R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.				
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR dis				
6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)					
6.1	Are issues appropriately aligned with appropriation categories? (ED3R, ED3)	Y			

		Program or Service (Budget Entity)			
Action		525001			
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					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	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			
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	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? Keep in mind that salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the E	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #08	Y			
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	Y			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	Y			
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 or 363XXC0)?	Y			

Action		Program or Service (Budget Entity)			
		525001			
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y			
AUDITS:					
7.17	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - report should print "No Records Selected for Reporting")	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained				
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 r				
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond ac				
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 2007-08 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 should h				
8. SCHEDULE I & RELATED DOCUMENTS					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Is a Schedule I included for each operating trust fund?	Y			
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)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?				
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 retention, recreation, modification or termination of existing trust funds?	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?	Y			

Action		Program or Service (Budget Entity)			
		525001			
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?	Y			
8.17	Are nonrecurring revenues entered into Column A04, if applicable?	Y			
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption-? Are the additional narrative requirements provided?	Y			
8.19	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?	Y			
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)	Y			
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.23	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			
8.24	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			
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?	Y			
AUDITS:					
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.28	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 Found For This Request")	Y			

Action		Program or Service (Budget Entity)			
		525001			
8.29	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y			
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 121 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					
AUDITS:					
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") . Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative	Y			
10. SCHEDULE III					
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	Y			
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use OADA/OADR to identify agency other salary amounts requested.	Y			
11. SCHEDULE IV					
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? (EADR, SC4)	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIII-A					
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? (EADR, SC8A)	Y			
13. SCHEDULE VIII-B-1 and 2					
13.1	NOTE: This schedule is not required in the October 15, 2007 LBR submittal	Y			
14. SCHEDULE XI					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that d	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1]	Y			
14.3	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			

Action		Program or Service (Budget Entity)			
		525001			
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y			
14.5	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' activ	Y			
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y			
TIP	NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
15. MANUALLY PREPARED EXHIBITS & SCHEDULES					
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y			
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
AUDITS - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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.				
16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)					
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y			
16.5	Are the appropriate counties identified in the narrative?	Y			
TIP	Requests for fixed capital outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category				

LBR Technical Review Checklist

Department\Budget Entity (Service): Community Affairs/ Division of Emergency Management

Agency Budget Officer / OPB Analyst Name: Angela Peterson / Tim Proctor

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional

Action	Program or Service (Budget Entity Codes)				
	52600100	52600200	52600300	52600400	52600500

1. GENERAL

1.1 Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for fixed capital outlay set to transfer control for DISPLAY status only? (CSDI)	N/J	N/J	N/J	N/J	N/J
1.2 Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report (EXBR, EXBA).	Y	Y	Y	Y	Y
1.3 Do agency hard copies agree with locked computer files for... - 1.5 Exhibit B? (EXBR, EXB) Schedule I? (SC1R, SC1) Schedule III? (PSCR, SC3)	Y	Y	Y	Y	Y
	Y	Y	Y	Y	Y
	Y	Y	Y	Y	Y

AUDITS:

1.6 Has security been set correctly? (CSDR, CSA)	N/J	N/J	N/J	N/J	N/J
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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR exhibits, schedules, and audits.					
TIP Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.					

2. EXHIBIT A

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 55 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y	Y	Y	Y	Y
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y	Y	Y	Y	Y

3. EXHIBIT B

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.	Y	Y	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? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3 Current year Estimated Verification Comparison report: Is Column A02 equal to R50? (EXBR, EXBC - Report should print "Records Selected Net to Zero")	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		52600100	52600200	52600300	52600400	52600500
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to R50: 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						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?					
		Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
5. EXHIBIT D-1						
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y	Y	N	Y	Y
AUDITS:						
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? (EXBR, EXBB - Negative differences mean corrections need to be made in Column A01)	Y	Y	Y	Y	Y
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? (EXBR, EXBD - Differences need to be corrected in Column A01)	N/J	N/J	N/J	N/J	N/J
TIP	If objects are negative amounts, the agency must make adjustments to 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 R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.					
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been 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 R06 was created.					
6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)						
6.1	Are issues appropriately aligned with appropriation categories? (ED3R, ED3)	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		52600100	52600200	52600300	52600400	52600500
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						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y	N	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 64 of the LBR Instructions).	Y	Y	Y	Y	Y
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	Y	Y	Y	N	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	N	Y	Y	Y
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	Y	Y	Y	Y	Y
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Keep in mind that salary rate should always be annualized.	Y	Y	Y	Y	Y
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	Y	Y	Y	Y	Y
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9	Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y
7.10	Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #08-005?	Y	Y	Y	Y	Y
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y	N	Y	Y	Y
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y	Y	Y	Y	Y
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	Y	N	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		52600100	52600200	52600300	52600400	52600500
7.16	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 or 363XXC0)?	Y	N	Y	Y	Y
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y	Y	Y	Y	Y
AUDITS:						
7.17	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - report should print "No Records Selected for Reporting")	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A 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 63 through 66 of the LBR Instructions.					
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. 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 2007-08 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 should have been taken care of through line item veto.					
8. SCHEDULE I & RELATED DOCUMENTS						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Is a Schedule I included for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IB, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		52600100	52600200	52600300	52600400	52600500
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 retention, recreation, modification or termination of existing trust funds?	N	N	N	N	N
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17	Are nonrecurring revenues entered into Column A04, if applicable?	Y	Y	Y	Y	Y
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.19	Are appropriate service charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)	Y	Y	Y	Y	Y
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.23	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.24	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?	Y	Y	Y	Y	Y
AUDITS:						
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		52600100	52600200	52600300	52600400	52600500
8.28	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 Found For This Request")	N	N	N	N	N
8.29	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	N	N	N	N
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 121 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						
AUDITS:						
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") . Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative.	Y	Y	Y	Y	Y
10. SCHEDULE III						
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	Y	Y	Y	Y	Y
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use OADA/OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
11. SCHEDULE IV						
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? (EADR, SC4)	Y	N	Y	N	Y
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
12. SCHEDULE VIII-A						
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? (EADR, SC8A)	Y	Y	Y	Y	Y
13. SCHEDULE VIII-B-1 and 2						
13.1	NOTE: This schedule is not required in the October 15, 2007 LBR submittal.	N/A	N/A	N/A	N/A	N/A
14. SCHEDULE XI						
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:						
14.2	Does the FY 2006-07 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1]	Y	N	Y	Y	Y

Action		Program or Service (Budget Entity Codes)				
		52600100	52600200	52600300	52600400	52600500
14.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y	Y	Y	Y	Y
14.5	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.)	Y	Y	Y	Y	Y
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	N/J	N/J	N/J	N/J	N/J
TIP	NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
15. MANUALLY PREPARED EXHIBITS & SCHEDULES						
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y	Y	Y	Y	Y
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
AUDITS - GENERAL INFORMATION						
TIP	Review Section 6: Audits 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.					
16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)						
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
16.5	Are the appropriate counties identified in the narrative?	Y	Y	Y	Y	Y
TIP	Requests for fixed capital outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification. <i>Reference the Capital Improvements Program Plan Instructions.</i>					

LBR Technical Review Checklist

Department/Budget Entity (Service): Community Affairs/ Housing & Community Development

Agency Budget Officer / OPB Analyst Name: Annette Kittrell/ Tim Proctor

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

Action	Program or Service (Budget Entity)			
	528001	528002	528003	528005

1. GENERAL

1.1 Are Columns A01, A02, A03, A04, A05, A36, IA1, IV1, IV3 and NV1 set to transfer control for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for fixed capital outlay set to transfer control for DISPL	Y			
1.2 Has Column A03 been copied to Column A12? Check hard copy of Exhibit B Audit Comparison Report (EXBR, EXBA).	Y			
1.3 Do agency hard copies agree with locked computer files for... - 1.5 Exhibit B? (EXBR, EXB) Schedule I? (SC1R, SC1) Schedule III? (PSCR, SC3)	Y			

AUDITS:

1.6 Has security been set correctly? (CSDR, CSA)	Y			
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 set the column security for display status to ALL and update status to TRANSFER CONTROL; 3) run the LBR ex				
TIP Compare the total dollar amounts displayed (in SYSD) with the agency hard copy to verify that they are the same. If totals have changed, the agency must rerun the exhibits and schedules.				

2. EXHIBIT A

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 55 of the LBR Instructions?	Y			
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y			
2.3 Are the issue codes and titles consistent with Section 3 of the LBR Instructions (pages 14 through 24)? Do they clearly describe the issue?	Y			
2.4 Have the coding guidelines in Section 3 of the LBR Instructions (pages 14 through 24) been followed?	Y			

3. EXHIBIT B

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.	Y			
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AUDITS:

3.3 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)	Y			
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Action		Program or Service (Budget Entity)			
		528001	528002	528003	528005
3.4	Current year Estimated Verification Comparison report: Is Column A02 equal to R50? (EXBR, EXBC - Report should print "Records Selected Net to Zero")	Y			
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.				
TIP	Exhibit B - A02 equal to R50: 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 ad				
4. EXHIBIT D					
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 58 of the LBR Instructions?	Y			
4.2	Is the program component code and title used correct?	Y			
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.				
5. EXHIBIT D-1					
5.1	Are all object of expenditures positive amounts? (This is a manual check)	Y			
AUDITS:					
5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y			
5.3	FLAIR Expenditure/Approp. Ledger Comparison report: Is Column A01 less than Column R05? (EXBR, EXBB - Negative differences mean corrections need to be made in Column A01)	Y			
5.4	A01/State Accounts Disbursements and Carry Forward Comparison report: Does Column A01 equal Column R06? (EXBR, EXBD - Differences need to be corrected in Column A01)	Y			
TIP	If objects are negative amounts, the agency must make adjustments to 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 R05: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2006-07 approved budget. Amounts should be positive.				
TIP	If R06 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load had been corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR dis				
6. EXHIBIT D-3 (Not required in the LBR - for analytical purposes only)					
6.1	Are issues appropriately aligned with appropriation categories? (ED3R, ED3)	Y			

Action		Program or Service (Budget Entity)			
		528001	528002	528003	528005
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					
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 14 - 30 of the LBR Instructions).	Y			
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 64 of the LBR Instructions).	Y			
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 65 - 66 of the LBR Instructions?	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			
7.5	Does the issue narrative explain any variances from the Standard Expense, OCO, and Human Resources Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 in the LBR Instructions).	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? Keep in mind that salary rate should always be annualized.	Y			
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Any amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the E	Y			
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y			
7.9	Does the issue narrative reference the specific county(ies) where applicable?	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 #08	Y			
7.11	Are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger when appropriate? e.g. unfunded grants (NOTE: lump sum appropriations not yet allocated should <u>not</u> be deleted). (PLRR, PLMO)	Y			
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Y			
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	Y			
7.14	Do the amounts reflect appropriate FSI assignments?	Y			
7.15	Do the issues relating to <i>salary requests</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)?	Y			
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 or 363XXC0)?	Y			

Action		Program or Service (Budget Entity)			
		528001	528002	528003	528005
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	Y			
AUDITS:					
7.17	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. (EADR, FSIA - report should print "No Records Selected for Reporting")	Y			
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained				
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 r				
TIP	Check BATS to verify status of budget amendments. Check for reapprovals not picked up in the GAA. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond ac				
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 2007-08 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 should h				
8. SCHEDULE I & RELATED DOCUMENTS					
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y			
8.2	Is a Schedule I included for each operating trust fund?	Y			
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)?	Y			
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for applicable regulatory programs?	Y			
8.5	Have the required detailed narratives been provided (5-percent trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology	Y			
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers over \$100,000?	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 retention, recreation, modification or termination of existing trust funds?	Y			
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to Section 215.32(b)(2), F.S. - including Schedule I-D and applicable legislation?	Y			

Action		Program or Service (Budget Entity)			
		528001	528002	528003	528005
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct vs. indirect receipts (object codes 000700, 000799, 001510 and 001599)?	Y			
8.10	Are the statutory authority references correct?	Y			
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to Section 215.20, F.S. for appropriate general revenue service charge percentage rates.)	Y			
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y			
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y			
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y			
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y			
8.16	Are the Schedule I revenues consistent with the FSIs reported in the Exhibit D-3A?	Y			
8.17	Are nonrecurring revenues entered into Column A04, if applicable?	Y			
8.18	Is a five percent trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption-? Are the additional narrative requirements provided?	Y			
8.19	Are appropriate service charge nonoperating amounts included in Section II?	Y			
8.20	Are nonoperating expenditures to other budget entities / departments cross-referenced accurately?	Y			
8.21	Do transfers balance between funds (within the agency as well as between agencies)? (See also step 8.6 for required transfer confirmation of amounts \$100,000 and over.)	Y			
8.22	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y			
8.23	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			
8.24	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			
8.25	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y			
8.26	Have Current Year September Operating Reversions been included in Schedule I and Schedule IC, as applicable?	Y			
AUDITS:					
8.27	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y			
8.28	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 Found For This Request")	Y			

Action		Program or Service (Budget Entity)			
		528001	528002	528003	528005
8.29	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y			
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 121 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					
AUDITS:					
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") . Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative	Y			
10. SCHEDULE III					
10.1	Are the appropriate lapse amounts applied in Segments 2 and 3? (See page 85 of the LBR Instructions).	Y			
10.2	Are amounts in "Other Salary Amount" appropriate and fully justified? Use should be restricted to overtime, on-call pay, and annualizations. Use OADA/OADR to identify agency other salary amounts requested.	Y			
11. SCHEDULE IV					
11.1	Is Schedule IV included in the LBR submission? Are the correct IT issue codes used? (EADR, SC4)	Y			
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.				
12. SCHEDULE VIII-A					
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? (EADR, SC8A)	Y			
13. SCHEDULE VIII-B-1 and 2					
13.1	NOTE: This schedule is not required in the October 15, 2007 LBR submittal	Y			
14. SCHEDULE XI					
14.1	Is the Schedule XI one page summary included in the LBR submission? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (NOTE: Pursuant to s. 216.023(4) (b), F.S., the Legislature can reduce the funding level for any agency that d	Y			
AUDITS INCLUDED IN THE SCHEDULE XI REPORT:					
14.2	Does the FY 2005-06 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? [Refer to the Statewide Menu (STAM), TRAN ID = GENR, SAVE ID = ACT1]	Y			
14.3	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			

Action		Program or Service (Budget Entity)			
		528001	528002	528003	528005
14.4	Does the FCO statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Y			
14.5	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' activ	Y			
14.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y			
TIP	NOTE: If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.				
15. MANUALLY PREPARED EXHIBITS & SCHEDULES					
15.1	Do exhibits and schedules comply with LBR Instructions (Pages 104 - 149 of the LBR Instructions), and are they accurate and complete?	Y			
15.2	Are appropriation category totals comparable to Exhibit B, where applicable?	Y			
15.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y			
AUDITS - GENERAL INFORMATION					
TIP	Review Section 6: Audits 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.				
16. CAPITAL IMPROVEMENTS PROGRAM (CIPS)					
16.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y			
16.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y			
16.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y			
16.4	Does the agency request include 5 year projections (A03, A06, A07, A08 and A09)?	Y			
16.5	Are the appropriate counties identified in the narrative?	Y			
TIP	Requests for fixed capital outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category				