



**LeRoy Collins, Jr.**  
Executive Director

State of Florida  
**DEPARTMENT OF VETERANS' AFFAIRS**

**Office of the Executive Director**

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**Charlie Crist**  
Governor  
**Bill McCollum**  
Attorney General  
**Alex Sink**  
Chief Financial Officer  
**Charles Bronson**  
Commissioner of Agriculture

1 October 2008

Mr. Jerry L. 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 & Calendar Committee  
201 Capitol  
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, the Legislative Budget Request for the Florida Department of Veterans' 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 LeRoy Collins, Jr., Executive Director.

LeRoy Collins, Jr.  
Rear Admiral, U. S. Navy Reserve (Ret.)  
Executive Director

**DEPARTMENT LEVEL  
EXHIBITS AND  
SCHEDULES**

SCHEDULE VII  
AGENCY LITIGATION  
INVENTORY

**SCHEDULE VIIIA**  
**PRIORITY LISTING**  
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**BUDGET ISSUES**

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**ORGANIZATIONAL**

**CHART**

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**AGENCY LEVEL**

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**SCHEDULE XIIB**

**MAJOR OUTSOURCING AND**

**PRIVATIZATION INITIATIVES**

**INITIALLY UNDERTAKEN IN**

**THE LAST FIVE YEARS –**

**COST AND DELIVERABLES DATA**

**SCHEDULE I AND  
RELATED DOCUMENT PACKET –  
DEPARTMENT LEVEL**



# EXHIBITS OR SCHEDULES

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**APPROPRIATION**

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AND

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**SCHEDULE II**

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RESOURCES ISSUES

SCHEDULE IX

MAJOR AUDIT FINDINGS

AND RECOMMENDATIONS

# AUDITS – OTHER

**TECHNICAL  
CHECKLIST**

## Schedule VII: Agency Litigation Inventory

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

<b>Agency:</b>	<b>Florida Department of Veterans’ Affairs</b>		
<b>Contact Person:</b>	David R. Herman	<b>Phone Number:</b>	850-487-1533
<b>Names of the Case: (If no case name, list the names of the plaintiff and defendant.)</b>	At this time, there are no significant cases in which FDVA is a party.		
<b>Court with Jurisdiction:</b>	NA		
<b>Case Number:</b>	NA		
<b>Summary of the Complaint:</b>	NA		
<b>Amount of the Claim:</b>	\$ NA		
<b>Specific Statutes or Laws (including GAA) Challenged:</b>	NA		
<b>Status of the Case:</b>	NA		
<b>Who is representing (of record) the state in this lawsuit? Check all that apply.</b>		Agency Counsel	
		Office of the Attorney General or Division of Risk Management	
		Outside Contract Counsel	
<b>If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).</b>	NA		

**SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS**

**Budget Period: 2007 - 2008**

**Department:** Veterans' Affairs

**Chief Internal Auditor:** Philip Lemons

**Budget Entity:** 50000000

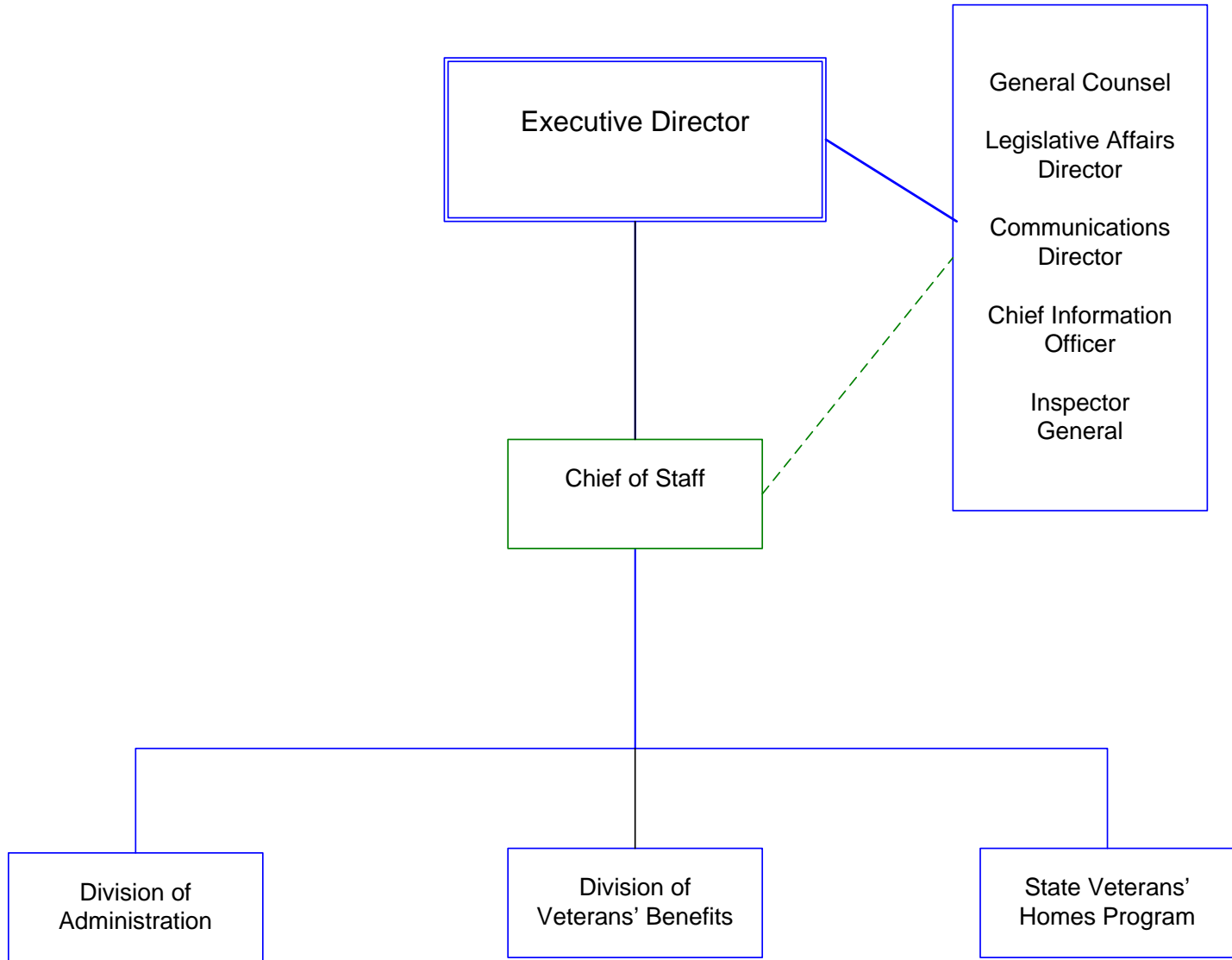
**Phone Number:** 727-518-3202, Ext 511

(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
IA-0801	03/11/08	Disbursements Internal Audit	Disclosure of Protected Health Information / all previous documentation be reviewed for confidential data to be redacted and provide refresher training.	Fiscal Office staff were refreshed on the importance of confidential information redaction.  All appropriate vendor invoices were reviewed and required information was submitted to the Security Officer.  The Policy was reviewed with the Nursing Home Administrators.  Disciplinary action was given to individuals responsible.	
IA-0802	07/09/08	Resident Trust Fund Internal Audit	# 1 - Refund resident account balances to the individual or probate jurisdiction administering the resident's estate within thirty days of the resident's death as required by Section 400.022 Florida Statutes.  # 2. - Review all outstanding checks over 1 year old and attempt to refund the money to the owner. If the owner is not found then process the checks as unclaimed property as provided for by Chapter 717, Florida Statutes  # 3 - Pembroke Pines, Port Charlotte and Springfield include a statement on checks that they are void after 90 days.  # 4 - Provide additional oversight of Business Offices to ensure that Standards and Procedures are being complied with as recommended by Auditor General report 2007-049.	Business Office Managers are responsible for completing the Resident Trust Fund account audits. Effective June 1, 2008 a revision was made to FDVA Standards and Procedure 5040.6-A which allows for the release of Resident Trust Funds \$50.00 or less without audit by the Regional Business Manager. Completion of the Resident Trust Fund audits will be monitored monthly.  A revision to the Resident Trust Fund Standard and Procedure was implemented April 2, 2008, defining the actions to be taken in compliance with Chapter 717 Florida Statute and appropriate actions were taken on the noted checks.  With the next order of checks "void after 90 days" will be added for all facilities.  FDVA Standard and Procedure 5040.6A, implemented in January 2008, clearly defines the procedure for monthly reconciliations, control of disbursements and the issuing of pre-numbered receipts. The audit was conducted during the implementation period for this procedure. However, an inservice will be done in July, 2008 to assure adherence to the Standard and Procedure	

			<p># 5 - Facilities ensure a full and complete accounting of all resident's funds as required by Section 400.022, F.S..</p>	<p>Effective September 1, 2008 the Food Services Contract will be terminated resolving this problem given the limitations imposed by the vendor. A standard and procedure for providing staff and guest meals is under development and inservice will be provided when implemented.</p>
			<p># 6 - Establish standard procedures for returning benefits checks for deceased residents to comply with 38 CFR 3.1003.</p>	<p>Standard and Procedure FDVA 5040.007 is in place effective April 1, 2008 that clearly states that VA Pension checks are to be returned to the VA. An inservice will be held in July, 2008.</p>
			<p># 7 - Establish procedures for refunding the Resident Trust Fund for bank charges as provided for by Section 296.12, Florida Statutes.</p>	<p>A revision was made in the FDVA Standard and Procedure 5040.6-A to include the reimbursement of bank fees/charges to the Resident Trust Fund effective April 1, 2008. All bank fees/charges will be reimbursed to the Resident Trust Fund from the Operations and Maintenance Trust Fund.</p>
			<p># 8 - Correct the resident quarterly statements produced by UltraCare so all facilities will use the same document to send to the resident or person responsible for the resident as required by the "Business Office Standards/Procedures" manual.</p>	<p>Review of this issue indicated that, a required ULTRACare update was not fully implemented. ULTRACare was contacted and the problem was resolved. The facility is now issuing resident statements.</p>
			<p># 9 - Strengthen internal controls over the distribution of UltraCare quarterly Resident Trust Fund statements by mailing them from the Largo office rather than the individual homes.</p>	<p>This recommendation has been taken under advisement.</p>

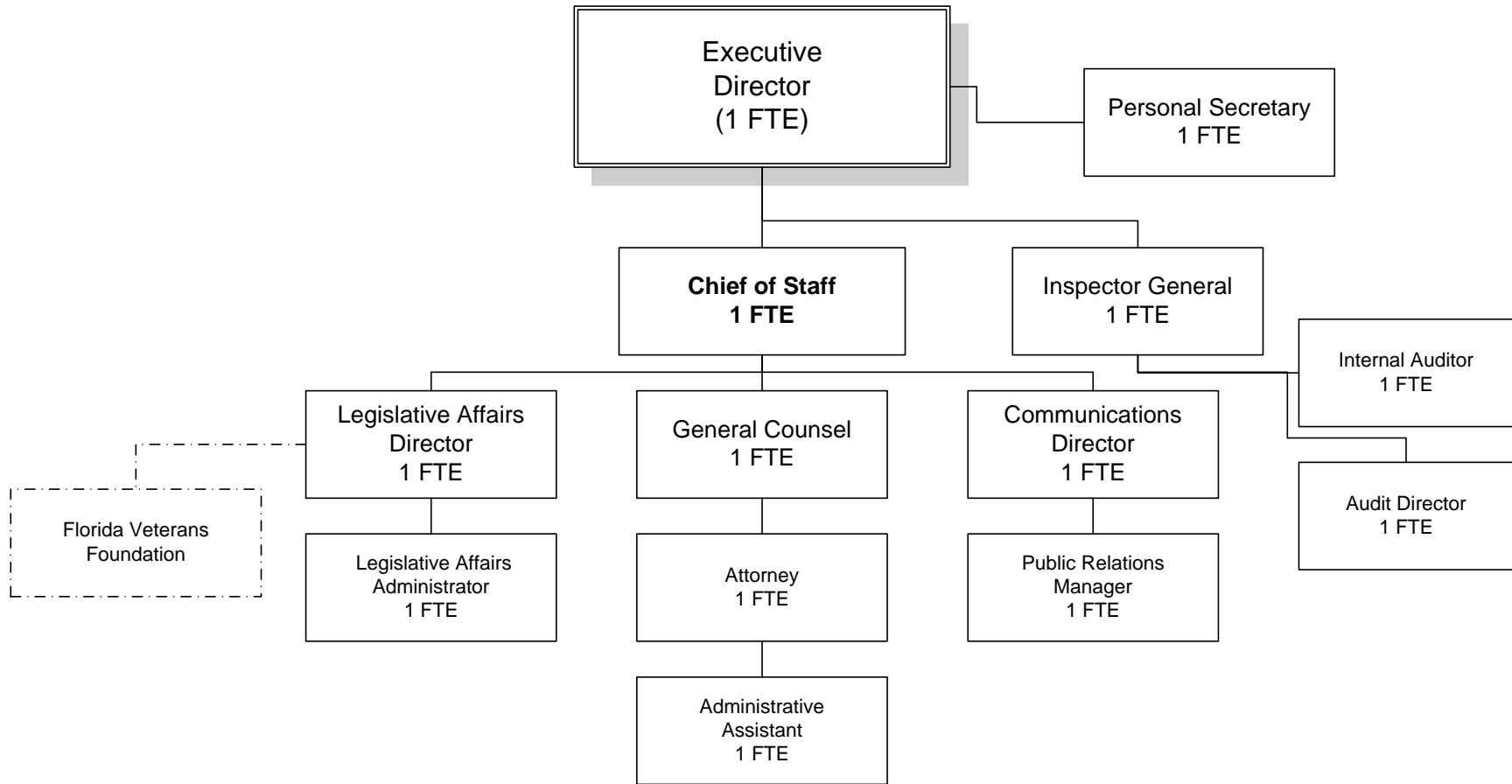


### Organizational Chart Florida Department of Veterans' Affairs



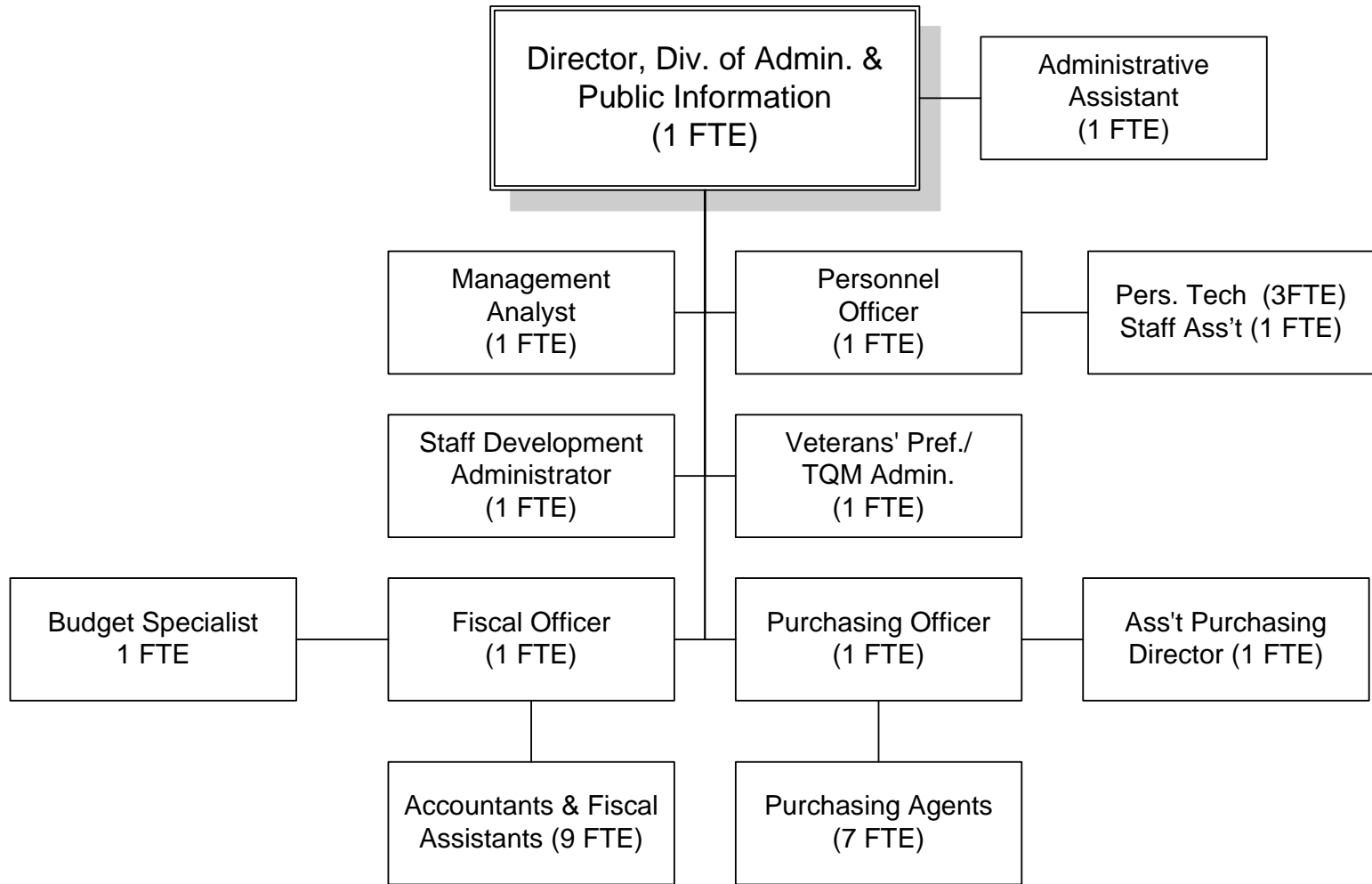
Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
13 FTE

### Florida Department of Veterans' Affairs Office of the Executive Director



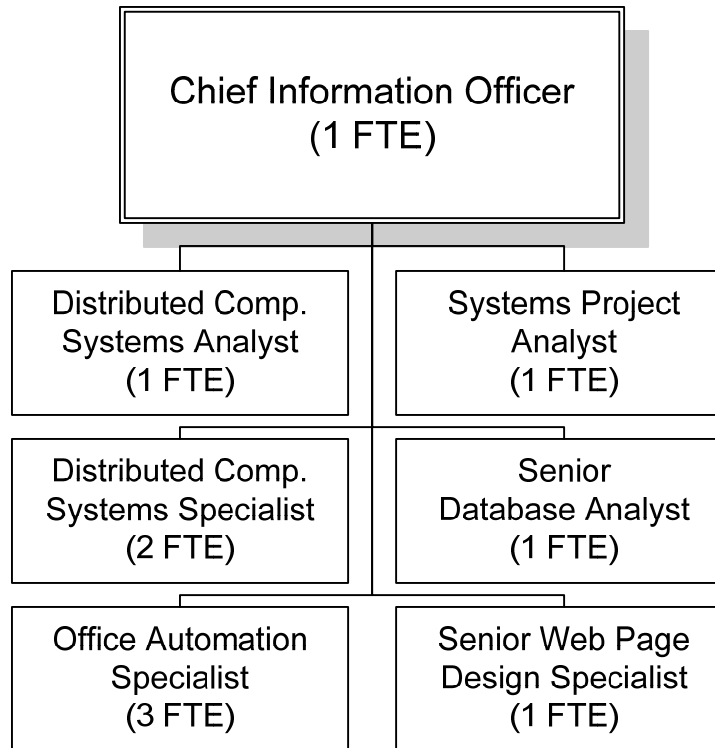
Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
30 FTE

### Florida Department of Veterans' Affairs Division of Administration and Public Information



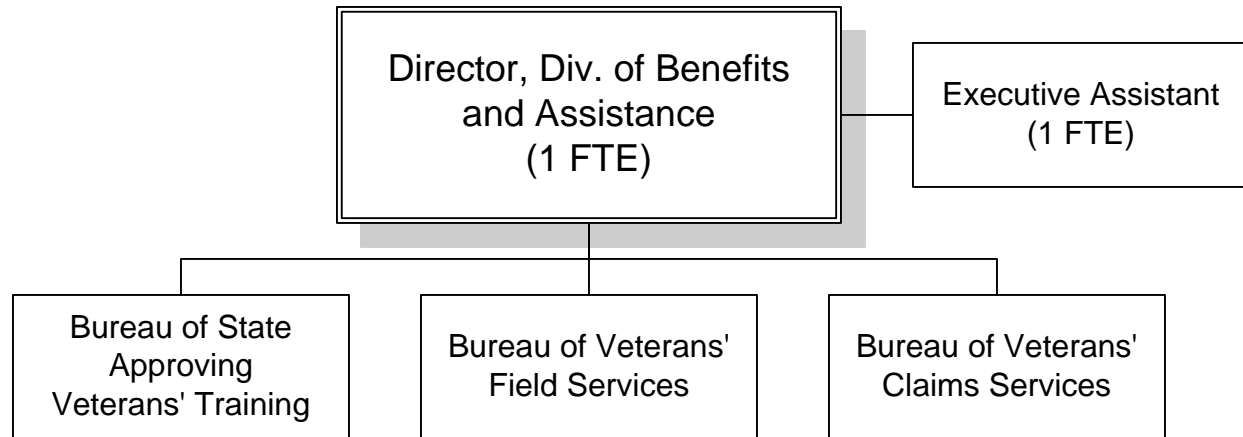
Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
10 FTE

## Florida Department of Veterans' Affairs Information Technology Group



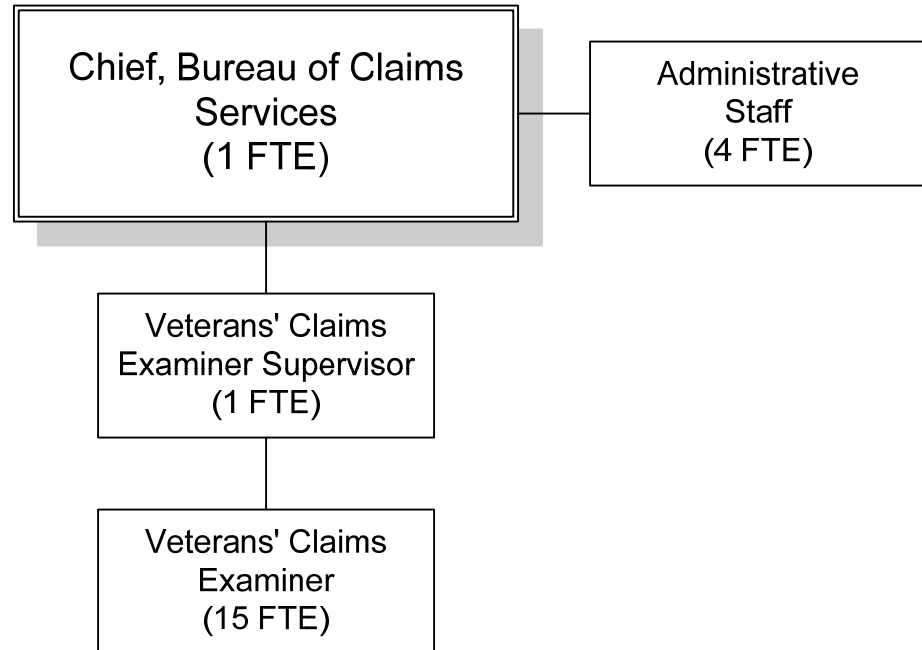
Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
2 FTE

## Florida Department of Veterans' Affairs Division of Benefits and Assistance



Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
21 FTE

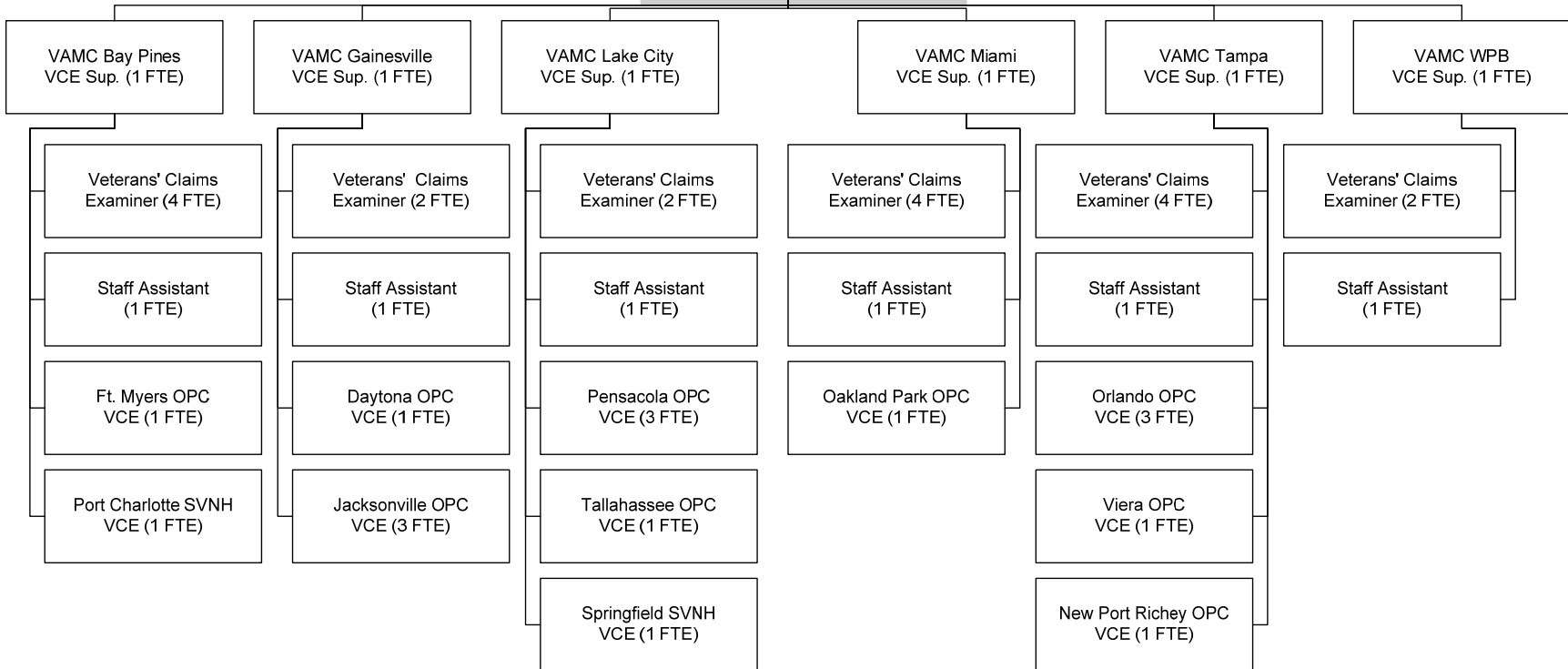
**Florida Department of Veterans' Affairs  
Division of Benefits and Assistance  
Bureau of Veterans' Claims Services**



Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
48 FTE

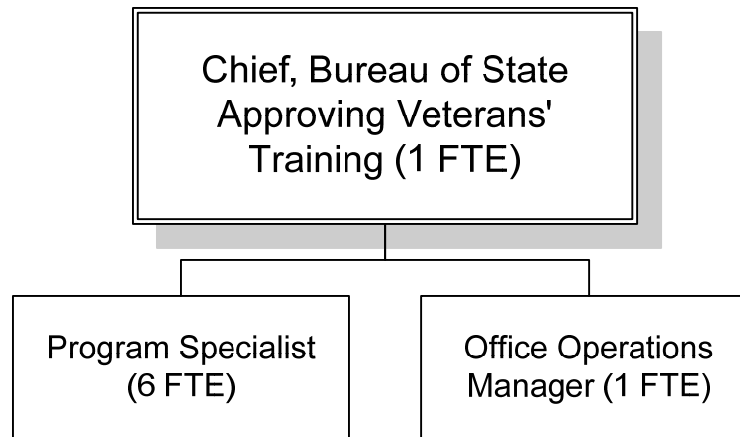
**Florida Department of Veterans' Affairs  
Division of Benefits and Assistance  
Bureau of Veterans' Field Services**

Chief, Bureau of Field Services  
(1 FTE)



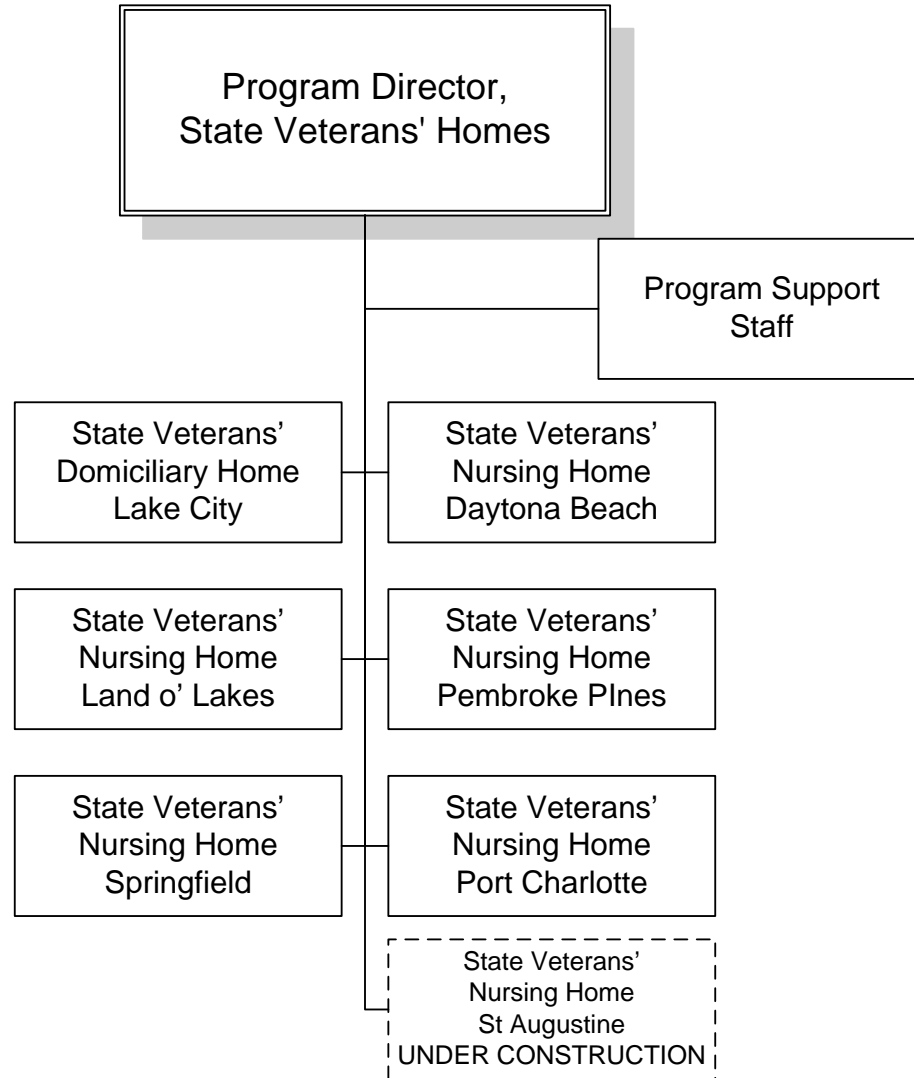
Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
8 FTE

**Florida Department of Veterans' Affairs  
Division of Benefits and Assistance  
Bureau of State Approving Veterans' Training**



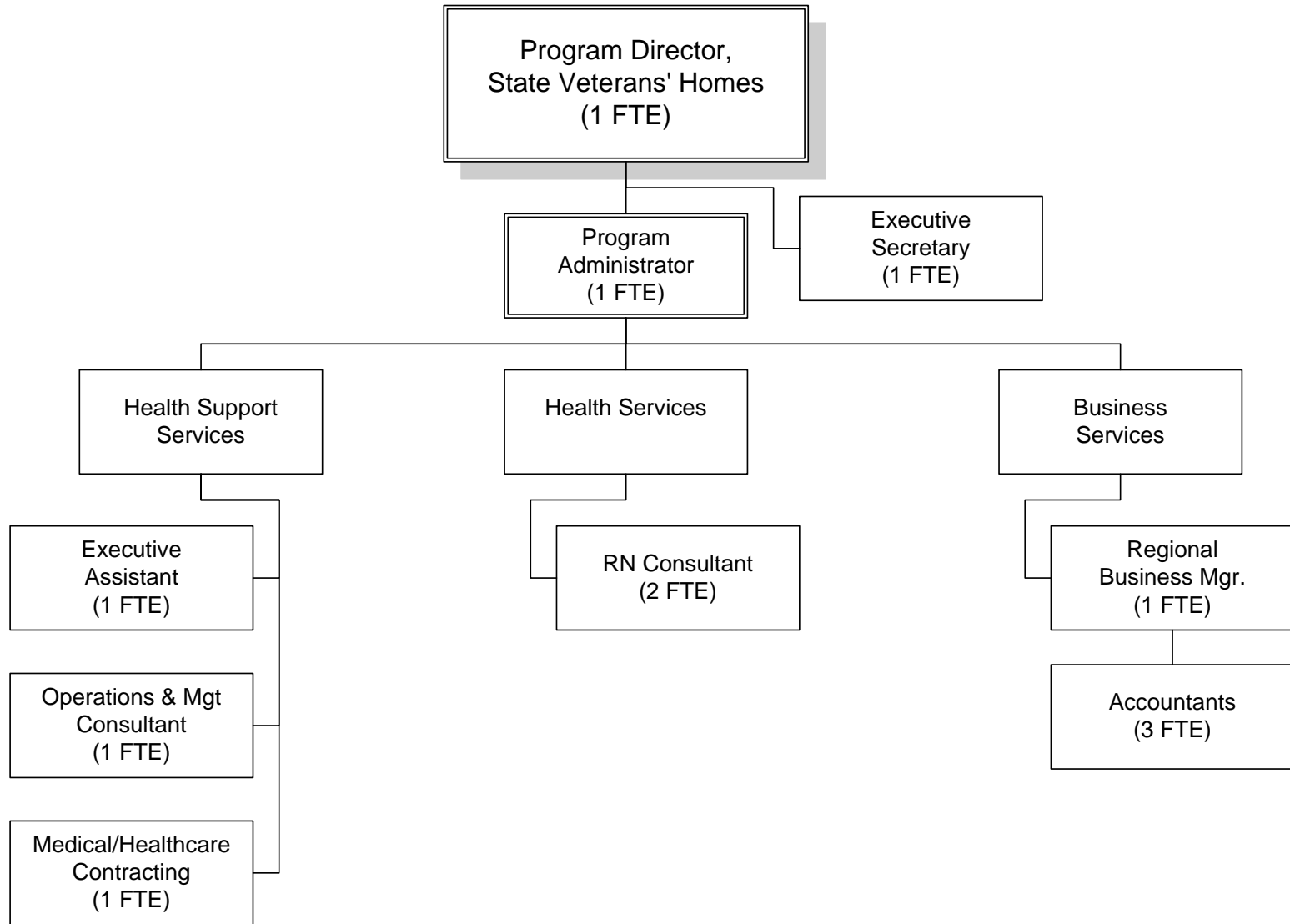


### Florida Department of Veterans' Affairs State Veterans' Homes



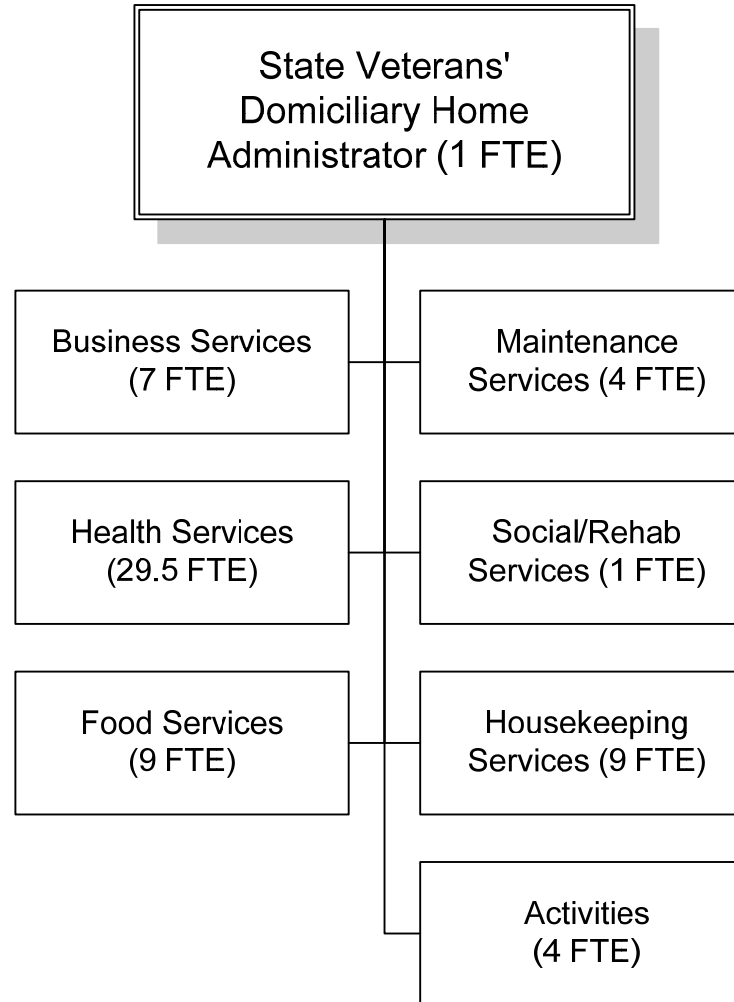
Schedule X  
Budget Entity: Veterans' Affairs  
Service to Veterans  
12 FTE

### Florida Department of Veterans' Affairs Program Office, State Veterans' Homes



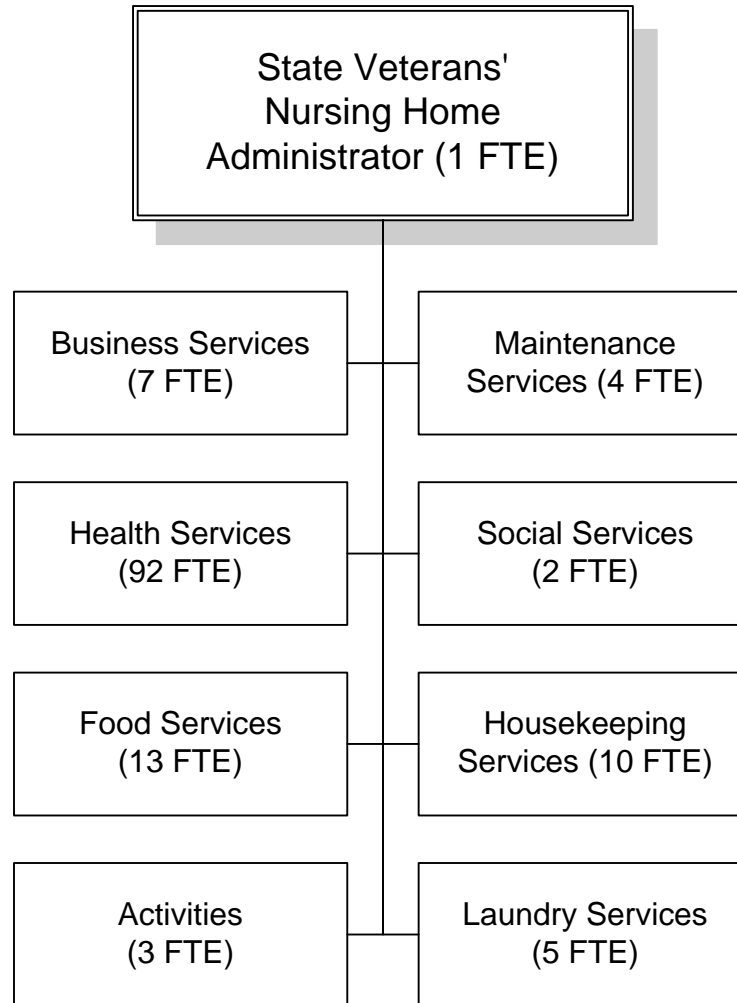
Schedule X  
Budget Entity: Veterans' Affairs  
Veterans' Nursing Homes  
64.5 FTE

**Florida Department of Veterans' Affairs  
State Veterans' Homes Program  
Veterans' Domiciliary Home--Lake City**



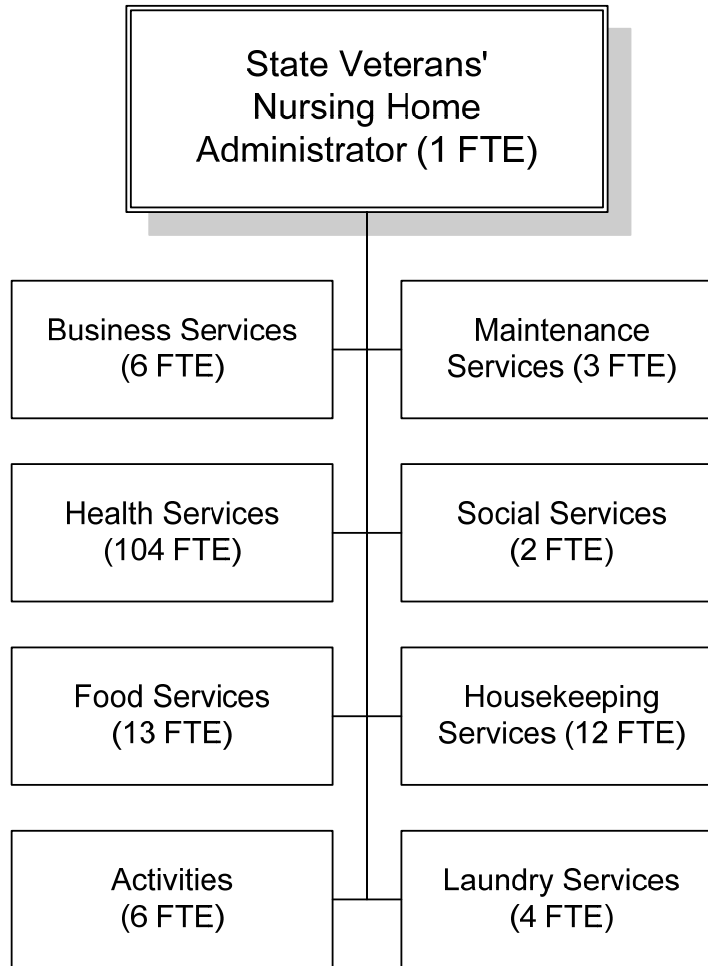
Schedule X  
Budget Entity: Veterans' Affairs  
Veterans' Nursing Homes  
137 FTE

**Florida Department of Veterans' Affairs  
State Veterans' Homes Program  
Veterans' Nursing Home--Daytona Beach**



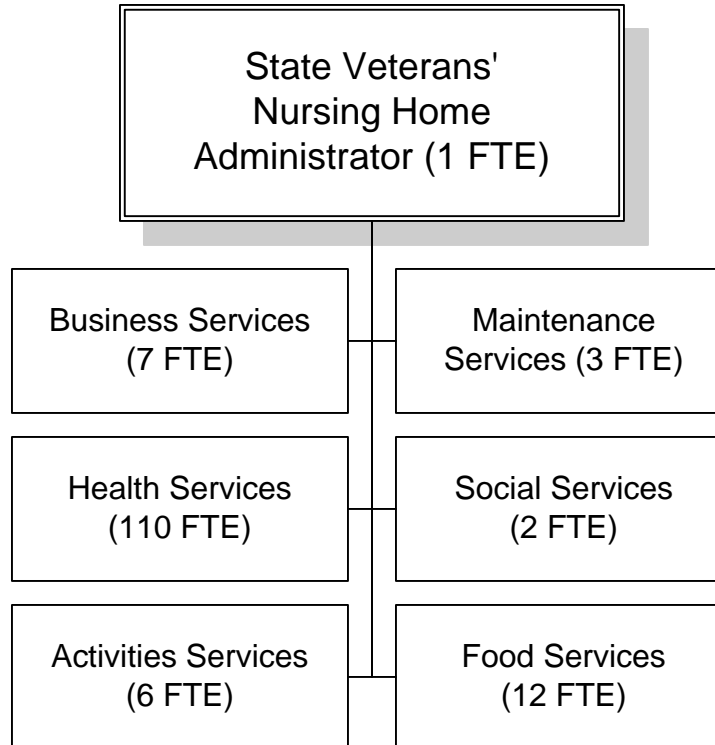
Schedule X  
Budget Entity: Veterans' Affairs  
Veterans' Nursing Homes  
151 FTE

**Florida Department of Veterans' Affairs  
State Veterans' Homes Program  
Veterans' Nursing Home--Land o' Lakes**



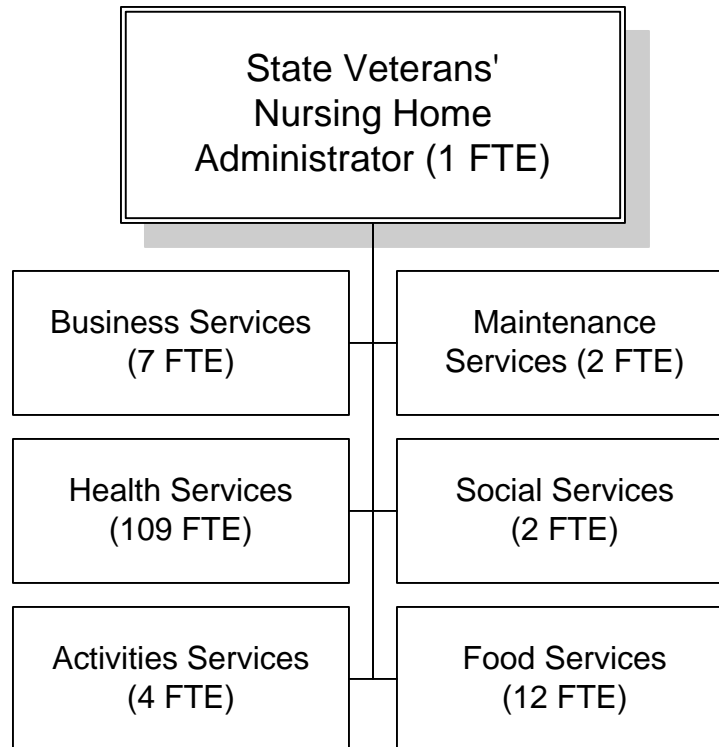
Schedule X  
Budget Entity: Veterans' Affairs  
Veterans' Nursing Homes  
141 FTE

**Florida Department of Veterans' Affairs  
State Veterans' Homes Program  
Veterans' Nursing Home--Pembroke Pines**



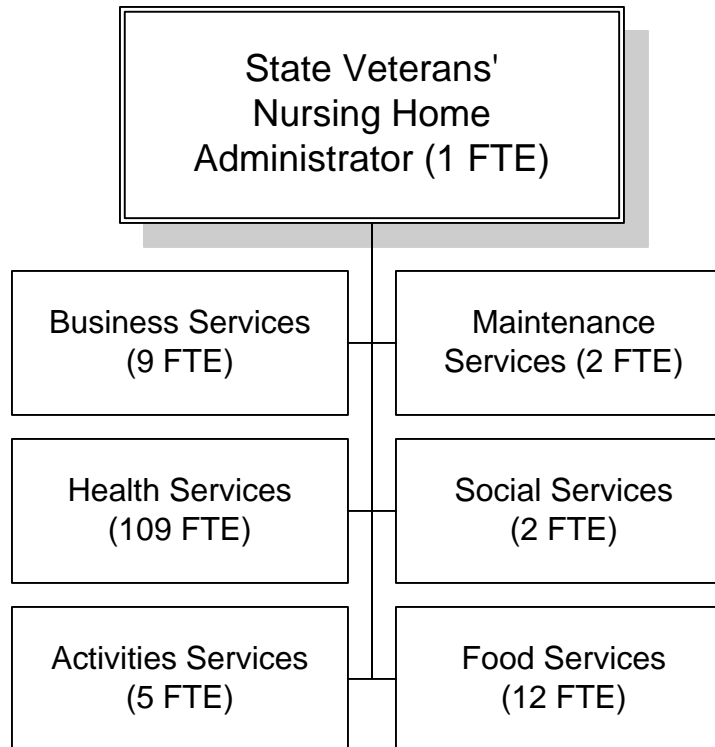
Schedule X  
Budget Entity: Veterans' Affairs  
Veterans' Nursing Homes  
137 FTE

**Florida Department of Veterans' Affairs  
State Veterans' Homes Program  
Veterans' Nursing Home--Springfield**



Schedule X  
Budget Entity: Veterans' Affairs  
Veterans' Nursing Homes  
140 FTE

**Florida Department of Veterans' Affairs  
State Veterans' Homes Program  
Veterans' Nursing Home--Port Charlotte**

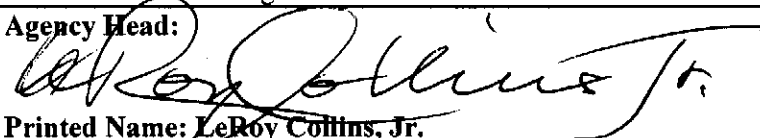


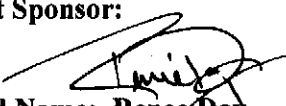




VETERANS' AFFAIRS, DEPARTMENT OF		FISCAL YEAR 2007-08			
SECTION I: BUDGET		OPERATING		FIXED CAPITAL OUTLAY	
<b>TOTAL ALL FUNDS GENERAL APPROPRIATIONS ACT</b>			<b>50,792,264</b>	<b>2,360,775</b>	
<b>ADJUSTMENTS TO GENERAL APPROPRIATIONS ACT (Supplementals, Vetoes, Budget Amendments, etc.)</b>			<b>8,413,657</b>	<b>16,319,711</b>	
<b>FINAL BUDGET FOR AGENCY</b>			<b>59,205,921</b>	<b>18,680,486</b>	
SECTION II: ACTIVITIES * MEASURES		Number of Units	(1) Unit	(2) Expenditures	(3) FCO
<i>Executive Direction, Administrative Support and Information Technology (2)</i>					0
Veterans' Nursing Home - Daytona Beach * <b>Days of Care Provided.</b>		31,755	298.16	9,468,227	366,050
Veterans' Nursing Home - Land O' Lakes * <b>Days of Care Provided.</b>		40,971	233.01	9,546,644	366,055
Veterans' Domiciliary - Lake City * <b>Days of Care Provided.</b>		47,750	103.15	4,925,508	5,366,055
Veterans' Nursing Home - Pembroke Pines * <b>Days of Care Provided.</b>		39,420	263.43	10,384,453	366,055
Veterans' Claims Service * <b>Number of Veterans Served</b>		88,886	13.95	1,240,025	
Veterans' Field Service * <b>Number of Services To Veterans'</b>		445,098	6.64	2,954,224	
Veterans' Education Quality Assurance * <b>Programs Certified</b>		13,743	33.72	463,469	
Director - Health Care * <b>Number of Veterans' Homes Beds Available.</b>		750	318.57	238,931	
Veterans' Nursing Home - Bay County * <b>Days of Care Provided.</b>		41,639	233.20	9,710,056	366,055
Veterans' Nursing Home - Charlotte County * <b>Days of Care Provided.</b>		42,551	232.99	9,914,075	366,055
Director - Veterans' Benefits And Assistance * <b>Number of Claims Processed.</b>		23,357	15.43	360,309	
<b>TOTAL</b>				<b>59,205,921</b>	<b>7,196,325</b>
SECTION III: RECONCILIATION TO BUDGET					
<b>PASS THROUGHS</b>					
<b>TRANSFER - STATE AGENCIES</b>					
<b>AID TO LOCAL GOVERNMENTS</b>					
<b>PAYMENT OF PENSIONS, BENEFITS AND CLAIMS</b>					
<b>OTHER</b>					<b>11,484,161</b>
<b>REVERSIONS</b>					
<b>TOTAL BUDGET FOR AGENCY (Total Activities + Pass Throughs + Reversions) - Should equal Section I above. (4)</b>				<b>59,205,921</b>	<b>18,680,486</b>
SCHEDULE XI/EXHIBIT VI: AGENCY-LEVEL UNIT COST SUMMARY					

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

**SCHEDULE XIIB: MAJOR OUTSOURCING AND PRIVATIZATION INITIATIVES  
INITIALLY UNDERTAKEN IN THE LAST FIVE YEARS**

<b>Schedule XII-B Cover Sheet and Agency Project Approval</b>	
Agency: Department of Veterans' Affairs	Schedule XII-B Submission Date: 10-15-2008
Project Name: Crothall (Housekeeping/Laundry)	Is this project included in the Agency's LRPP? ____ Yes <input checked="" type="checkbox"/> No
FY 2009-2010 LBR Issue Code:	FY 2009-2010 LBR Issue Title:
Agency Contact for Schedule XII-B (Name, Phone #, and E-mail address): Walter Gilchrist, 727-518-3202, Ext. 515, gilchristw@fdva.state.fl.us	
<b>AGENCY APPROVAL SIGNATURES</b>	
I am submitting the attached Schedule XII-B in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII-B.	
Agency Head:  Printed Name: LeRoy Collins, Jr.	Date: 10/10/08
Agency Chief Information Officer: (If applicable)  Printed Name: NA	Date:
Budget Officer:  Printed Name: Christina R. Porter	Date: 10-10-08
Planning Officer:  Printed Name: Don Post	Date: 10-10-08
Project Sponsor:  Printed Name: Renee Day	Date: 10-10-08

# LBR Technical Review Checklist

Department/Budget Entity (Service): Veterans' Affairs / 50

Agency Budget Officer/OPB Analyst Name: Christina R. Porter / Mary Beth Date

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

Action	Program or Service (Budget Entity Codes)			
	100	400	700	

## 1. GENERAL

1.1 Are Columns A01, A02, A04, A05, A10, A11, A36, IA1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay set to TRANSFER CONTROL for DISPLAY status only? <b>(CSDI)</b>	YES	YES	YES	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? <b>(CSDI)</b>	YES	YES	YES	

## AUDITS:

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

## 2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 53 of the LBR Instructions?	YES	YES	YES	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	YES	YES	YES	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 25)? Do they clearly describe the issue?	YES	YES	YES	
2.4 Have the coding guidelines in <i>Section 3</i> of the LBR Instructions (pages 15 through 25) been followed?	YES	YES	YES	

## 3. EXHIBIT B (EADR, EXB)

3.1 Is it apparent that there is a fund shift and were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	NA	NA	NA	
--	----	----	----	--

Action		Program or Service (Budget Entity Codes)				
		100	400	700		
<b>AUDITS:</b>						
3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity at the FSI level? Are all nonrecurring amounts less than requested amounts? ( <b>NACR, NAC - Report should print "No Negative Appropriation Categories Found"</b> )	YES	YES	YES		
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B02? ( <b>EXBR, EXBC - Report should print "Records Selected Net To Zero"</b> )	YES	YES	YES		
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B02: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, the Special Categories appropriation category (10XXXX) should be used.					
<b>4. EXHIBIT D (EADR, EXD)</b>						
4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 56 of the LBR Instructions?	YES	YES	YES		
4.2	Is the program component code and title used correct?	YES	YES	YES		
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
<b>5. EXHIBIT D-1 (ED1R, EXD1)</b>						
5.1	Are all object of expenditures positive amounts? (This is a manual check.)	YES	YES	YES		
<b>AUDITS:</b>						
5.2	Do the fund totals agree with the object category totals within each appropriation category? ( <b>ED1R, XD1A - Report should print "No Differences Found For This Report"</b> )	YES	YES	YES		
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column G07? ( <b>EXBR, EXBB - Negative differences need to be corrected in Column A01.</b> )	YES	YES	YES		
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column G08? ( <b>EXBR, EXBD - Differences need to be corrected in Column A01.</b> )	YES	YES	YES		
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					

Action		Program or Service (Budget Entity Codes)				
		100	400	700		
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 G07: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2007-08 approved budget. Amounts should be positive.					
TIP	If G08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column G08 was created.					
<b>6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)</b>						
6.1	Are issues appropriately aligned with appropriation categories?	YES	YES	YES		
TIP	Exhibit D-3 is no longer required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					
<b>7. EXHIBIT D-3A (EADR, ED3A)</b>						
7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 29 of the LBR Instructions).	YES	YES	YES		
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See page 62 of the LBR Instructions.)	YES	YES	YES		
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 63 and 64 of the LBR Instructions?	YES	YES	NA		
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?	YES	YES	NA		
7.5	Does the issue narrative explain any variances from the Standard Expense, Operating Capital Outlay (OCO), and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E-4 and E-5 of the LBR Instructions).	YES	YES	YES		
7.6	Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	YES	YES	YES		
7.7	Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A.	NA	NA	NA		
7.8	Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA	NA	NA		
7.9	Does the issue narrative reference the specific county(ies) where applicable?	NA	NA	NA		

Action		Program or Service (Budget Entity Codes)				
		100	400	700		
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 #09-002?	YES	YES	YES		
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. <b>(PLRR, PLMO)</b>	NA	NA	NA		
7.12	Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	YES	YES	YES		
7.13	Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA	NA		
7.14	Do the amounts reflect appropriate FSI assignments?	YES	YES	YES		
7.15	Do the issues relating to <i>salary and benefits</i> have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See page 24 and 80 of the LBR Instructions.)	YES	NA	NA		
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)?	YES	YES	NA		
7.17	Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA	NA		
<b>AUDIT:</b>						
7.18	Are all FSI's equal to '1', '2', '3', or '9'? There should be no FSI's equal to '0'. <b>(EADR, FSIA - Report should print "No Records Selected For Reporting")</b>	YES	YES	YES		
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run <b>OADA/OADR</b> from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 61 through 64 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					

Action		Program or Service (Budget Entity Codes)				
		100	400	700		
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 2008-09 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.					
<b>8. SCHEDULE I &amp; RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)</b>						
8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	YES	YES	YES		
8.2	Has a Schedule I been completed in LAS/PBS for each operating trust fund?	YES	YES	YES		
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)?	YES	YES	YES		
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	NA	NA	NA		
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative)?	YES	YES	YES		
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	YES	NA	NA		
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	NA	NA	NA		
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to <i>section 215.32(2)(b), Florida Statutes</i> - including the Schedule ID and applicable legislation?	NA	NA	NA		
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000799, 001510 and 001599)?	NA	NA	NA		
8.10	Are the statutory authority references correct?	NA	NA	NA		
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.)	YES	NA	YES		
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	YES	YES	YES		

Action		Program or Service (Budget Entity Codes)				
		100	400	700		
8.13	If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	NA	NA	NA		
8.14	Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	YES	YES	YES		
8.15	Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	YES	NA	NA		
8.16	Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	YES	NA	YES		
8.17	If applicable, are nonrecurring revenues entered into Column A04?	YES	NA	NA		
8.18	Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available?	YES	NA	YES		
8.19	Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	YES	NA	YES		
8.20	Are appropriate service charge nonoperating amounts included in Section II?	YES	NA	YES		
8.21	Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	YES	YES	YES		
8.22	Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	YES	YES	YES		
8.23	Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	YES	YES	YES		
8.24	Are prior year September operating reversions appropriately shown in column A01?	YES	YES	YES		
8.25	Are current year September operating reversions appropriately shown in column A02?	YES	YES	YES		
8.26	Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	YES	YES	YES		
8.27	Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	YES	YES	YES		
8.28	Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	YES	YES	YES		
<b>AUDITS:</b>						
8.29	Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	YES	YES	YES		



Action		Program or Service (Budget Entity Codes)				
		100	400	700		
8.30	Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	YES	YES	YES		
8.31	Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	YES	YES	YES		
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 119 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.					
<b>9. SCHEDULE II (PSCR, SC2)</b>						
AUDIT:						
9.1	Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 150 of the LBR Instructions.)	No	YES	YES		
<b>10. SCHEDULE III (PSCR, SC3)</b>						
10.1	Is the appropriate lapse amount applied in Segment 3? (See page 82 of the LBR Instructions.)	YES	NA	NA		
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 89 of the LBR Instructions for appropriate use of the OAD transaction.) Use <b>OADI</b> or <b>OADR</b> to identify agency other salary amounts requested.	NA	NA	NA		
<b>11. SCHEDULE IV (EADR, SC4)</b>						
11.1	Are the correct Information Technology (IT) issue codes used?	YES	YES	YES		
TIP	If IT issues are not coded correctly (with "C" in 6th position), they will not appear in the Schedule IV.					
<b>12. SCHEDULE VIIIA (EADR, SC8A)</b>						
12.1	Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate?	YES	YES	YES		
<b>13. SCHEDULE VIIIB-1</b>						
13.1	This schedule is not required in the October 15, 2008 LBR submittal.	NA	NA	NA		

Action		Program or Service (Budget Entity Codes)				
		100	400	700		
<b>14. SCHEDULE VIII B-2 (EADR, S8B2)</b>						
14.1	Do the reductions comply with the instructions provided on pages 95 and 96 of the LBR Instructions regarding a 10% reduction in recurring General Revenue and Trust Funds?	YES	YES	YES		
<b>15. SCHEDULE XI (LAS/PBS Web - see page 102 of the LBR Instructions for detailed instructions)</b>						
15.1	Has the Schedule XI one page summary been e-mailed to OPB? Agencies are required to generate this spreadsheet via the LAS/PBS Web. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	YES	YES	YES		
<b>AUDITS INCLUDED IN THE SCHEDULE XI REPORT:</b>						
15.2	Does the FY 2007-08 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? ( <b>GENR, ACT1</b> )	YES	YES	YES		
15.3	None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? ( <b>Audit #1 should print "No Activities Found"</b> )	YES	YES	YES		
15.4	Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? ( <b>Audit #2 should print "No Operating Categories Found"</b> )	YES	YES	YES		
15.5	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.)	YES	YES	YES		
15.6	Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? ( <b>Audit #4 should print "No Discrepancies Found"</b> )	YES	YES	YES		
TIP	If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					
<b>16. MANUALLY PREPARED EXHIBITS &amp; SCHEDULES</b>						
16.1	Do exhibits and schedules comply with LBR Instructions (pages 103 through 147 of the LBR Instructions), and are they accurate and complete?	YES	YES	YES		
16.2	Are appropriation category totals comparable to Exhibit B, where applicable?	YES	YES	YES		
16.3	Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	YES	YES	YES		

Action	Program or Service (Budget Entity Codes)				
	100	400	700		

**AUDITS - GENERAL INFORMATION**

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

**17. CAPITAL IMPROVEMENTS PROGRAM (CIP)**

17.1	Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	YES	YES	YES		
17.2	Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	YES	YES	YES		
17.3	Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	YES	YES	YES		
17.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	YES	YES	YES		
17.5	Are the appropriate counties identified in the narrative?	YES	YES	YES		

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.	
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