

**DON GAETZ**  
President of the Senate



**WILL WEATHERFORD**  
Speaker of the House



# **Joint Legislative Auditing Committee**

**Senator Joseph Abruzzo, Chair**  
**Representative Lake Ray, Vice Chair**

## **Meeting Packet**

Monday, September 23, 2013

1:00 P.M. to 3:00 P.M.

309 Capitol

**AGENDA**  
**JOINT LEGISLATIVE AUDITING COMMITTEE**

**DATE:** September 23, 2013

**TIME:** 1:00 p.m. to 3:00 p.m.

**PLACE:** Room 309 Capitol

**MEMBERS:**

Senator Joseph Abruzzo, Chair  
Representative Lake Ray, Vice Chair

Senator Rob Bradley  
Senator Alan Hays  
Senator Jeremy Ring  
Senator Wilton Simpson

Representative Daphne D. Campbell  
Representative Gayle B. Harrell  
Representative Daniel D. Raulerson  
Representative Ray Rodrigues  
Representative Cynthia A. Stafford

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Presentations and discussion related to the Transparency Florida Act, s. 215.985, F.S.

Discussion related to audits of lobbying firms' compensation reports

Update on entities the Committee took action against in February 2013 or earlier for failing to file an annual financial report and/or annual financial audit

Update on entities the Committee took action against in February 2013 for failing to correct repeat audit findings

Pursuant to s. 218.39(8), F.S., the Committee is expected to consider taking action against municipalities and special districts that have failed to take full corrective action in response to repeat audit findings, based on 2010-11 fiscal year audit reports



**DON GAETZ**  
President



**WILL WEATHERFORD**  
Speaker



**DRAFT**

**TRANSPARENCY FLORIDA  
STATUS AND RECOMMENDATIONS**

**Joint Legislative Auditing Committee  
September 2013**

## **Joint Legislative Auditing Committee**

**Senator Joseph Abruzzo, Chair**  
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**Senator Rob Bradley**  
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**Representative Daphne D. Campbell**  
**Representative Gayle B. Harrell**  
**Representative Daniel D. “Dan” Raulerson**  
**Representative Cynthia A. Stafford**

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## SCOPE

As required by s. 215.985(7), F.S., this report from the Joint Legislative Auditing Committee (Committee) provides recommendations related the possible expansion of the Transparency Florida website,<sup>1</sup> including whether to expand the scope to include educational, local governmental, and other non-state governmental entities. Also, as required by s. 215.985(13), F.S., this report provides the progress made in establishing the single website required by the Transparency Florida Act and recommendations for enhancing the content and format of the website and related policies and procedures.

## BACKGROUND

### Overview of the Transparency Florida Act

The “Transparency Florida Act (Act),”<sup>2</sup> an act relating to transparency in government spending, requires several websites for public access to government entity financial information.

The Act, as originally approved in 2009,<sup>3</sup> required a single website to be established by the Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives. Specified information relating to state expenditures, appropriations, spending authority, and employee positions and pay rates was required to be provided on the website.

Responsibilities assigned by law to the Committee included:

- oversight and management of the website;<sup>4</sup>
- propose additional state fiscal information to be included on the website;
- develop a schedule for adding information from other governmental entities to the website;<sup>5</sup>
- coordinate with the Financial Management Information Board in developing any recommendations for including information on the website which is necessary to meet the requirements of s. 215.91(8); and,
- prepare an annual report detailing progress in establishing the website and providing recommendations for enhancement of the content and format of the website and related policies and procedures.

In 2011, the Act was revised to require the Chief Financial Officer (CFO) to provide public access to a state contract management system that provides information and documentation relating to the contracting agency.<sup>6</sup> Other revisions included: (1) requiring the State’s five water management districts to provide

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<sup>1</sup> Refers to the website established by the Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, which provides information related to the approved operating budget for the State of Florida.

<sup>2</sup> Chapter 2013-54, L.O.F.

<sup>3</sup> Chapter 2009-74, L.O.F.

<sup>4</sup> Section 11.40(4)(b), F.S. (2009)

<sup>5</sup> These entities included any state, county, municipal, special district, or other political subdivision whether executive, judicial or legislative, including, but not limited, to any department, division, bureau, commission, authority, district, or agency thereof, or any public school district, community college, state university, or associated board.

<sup>6</sup> Chapter 2011-49, L.O.F.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

monthly financial statements to their board members and to make such statements available for public access on their website, (2) exempting municipalities and special districts with total annual revenues of less than \$10 million from the Act's requirements, and (3) several technical and clarifying changes.<sup>7</sup> Also, a revision to s. 11.40, F.S., removed the Committee's responsibility to manage and oversee the Transparency Florida website.<sup>8</sup>

Further revisions to the Act were adopted in 2013.<sup>9</sup> In addition to the two websites previously required, the Act now also requires the following websites:

- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a website that provides information relating to fiscal planning for the State. Minimum requirements include the Legislative Budget Commission's long-range financial outlook; instructions provided to state agencies relating to legislative budget requests; capital improvements plans, long-range program plans and legislative budget requests (LBR) submitted by each state agency or branch of state government; any amendments to LBRs; and, the Governor's budget recommendation submitted pursuant to s. 216.163, F.S.
- The Department of Management Services is required to establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. Minimum requirements include providing the names of employees and their salary or hourly rate of pay; position number, class code, and class title; and employing agency and budget entity.
- The EOG, in consultation with the appropriations committees of the Senate and the House of Representatives, is required to establish and maintain a single website that provides access to all other websites (four) required by the Act.

Additional revisions include:

- The minimum requirements for the Act's original website (information relating to state expenditures, appropriations, spending authority, and employee positions) were expanded to include balance reports for trust funds and general revenue; fixed capital outlay project data; a 10-year history of appropriations by agency; links to state audits or reports related to the expenditure and dispersal of state funds; and links to program or activity descriptions for which funds may be expended.
- The Committee is no longer required to recommend a format for collecting and displaying information from governmental entities, including local governmental and educational entities. Rather, the Committee is required to recommend: (1) whether additional information from these entities should be included on the website, and (2) a schedule and a format for collecting and displaying the additional information.
- Language related to the contract tracking system required to be posted by the CFO is expanded to: (1) provide timelines, (2) require each state entity to post information to the contract tracking system, (3) address confidentiality and other legal issues, (4) provide definitions, and (5) authorize Cabinet members to post the required contract tracking information to their own agency-managed websites in lieu of posting on the CFO's tracking system.

Additional details relating to the Act in its current form may be found in Appendix A.

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<sup>7</sup> Ibid.

<sup>8</sup> Chapter 2011-34, L.O.F.

<sup>9</sup> Chapter 2013-54, L.O.F.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Previous Committee Effort

The Committee has issued two previous reports related to the Act. A brief summary of the recommendations of each report follows:

### 2010 Committee Report

The act, as originally written, required the Committee to develop a plan to add fiscal information for other governmental entities, such as municipalities and school districts, to the website. Although the Committee was authorized to also make recommendations related by state agency information, much of that information was specified in statute and was being implemented by the EOG, in consultation with the appropriations committees of the Senate and the House of Representatives. The Committee's initial focus was on school districts due to the consistency of financial information required of the State's 67 school districts. Specific recommendations and timeframes for adding school district fiscal information to *Transparency Florida*<sup>10</sup> were provided. Also, general recommendations were provided for adding fiscal information for other governmental entities, including state agencies, universities, colleges, counties, municipalities, special districts, and charter schools/charter technical career centers.

The Committee recommended the use of three phases for the addition of school district financial information to *Transparency Florida*. The Committee wanted citizens who visit either the home page of a school district's website or *Transparency Florida* to have the ability to easily access the school district's financial information that was located on the school district's website, the Department of Education's (DOE) website, and *Transparency Florida*.

The overall approach was to recommend that information which was readily available, with minimal effort and cost, should be included for school districts during the first phases of implementation. Most of the information should be located on the DOE's website with links to access it on *Transparency Florida*. This information included numerous reports prepared by the school districts, the DOE, and the Auditor General. The Committee expected that the first two phases could be accomplished without the need for additional resources.

Ultimately, once all phases were implemented, the goal was to provide transaction-level details of expenditures. Stakeholders expressed concern about the school districts' ability to provide this level of detail. School districts' accounting systems have the ability to capture expenditures at the sub-function and the sub-object levels.<sup>11</sup> These systems do not usually capture details of the amount spent on specific supplies, such as pencils or paper, or on a roofing project. Stakeholders also had concerns about the school districts' ability to provide this information on their websites, primarily due to cost and staffing issues. Their preference was for the State to build a data-system and require the school districts to upload via FTP (File Transfer Protocol) a monthly summary of expenditures at the sub-function and sub-object levels to *Transparency Florida*. Although Committee members were interested in more detailed information, this approach was agreed to with the idea that it was a starting point. In addition, the Committee recommended that the school districts provide vendor histories, to include details of expenditures for each vendor.

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<sup>10</sup> For the purpose of this report, *Transparency Florida* refers to [www.transparencyflorida.gov/](http://www.transparencyflorida.gov/), the original website created pursuant to the Transparency Florida Act.

<sup>11</sup> For example, sub-function categories include costs associated with K-12, food services, and pupil transportation services; sub-object categories include costs associated with classroom teachers, travel, and textbooks.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Although both the State and the school districts would incur costs, the main financial burden of the project would fall on the State. Rough estimates of the State's cost ran into the millions of dollars. Due to the uncertainty of the cost estimates, the Committee members voted to recommend to delay this phase until further information is available.

## 2011 Committee Report

The initial Committee report, discussed above, recommended deferring implementation related to detailed school district financial transactions until the Committee had additional information and could further discuss the issues and potential costs involved. The premise was that the school districts would transmit monthly data to the State for display on *Transparency Florida*. As explained, the cost was expected to be in the millions of dollars, but only a rough estimate was available.

In light of the continued financial difficulties being faced by the State, the Committee decided to abandon this approach and recommend an alternative. The new focus was to keep local information at the local level and for the State to provide access to it on *Transparency Florida*.

Although the Committee understood that the goal of the project was to provide more financial transparency at all levels of government, it recognized that local governments<sup>12</sup> know best what information their citizens want available for review. The Committee did not believe that it was the State's responsibility to design and build a system to collect and display local governments' information. Rather, the Committee recommended that the State work in partnership with local governments, as they increase transparency on their websites, so that the full financial burden did not fall on the local governments.

The Committee recommended that representatives for each type of entity develop suggested guidelines for the type of financial information and the level of detail that should be included. Each local government should be responsible for providing its financial information on its own website. A link should be included on *Transparency Florida* for each entity that implements the suggested guidelines in order to provide a central access point.

The Committee suggested that the guidelines include a uniform framework to display the information in a well-organized fashion so as to provide easy, consistent access to all online financial information for all local governments. When developing the suggested guidelines, some of the financial information that the Committee recommended for consideration included a searchable electronic checkbook, plus various documents that are prepared during the normal course of business, such as budget documents, monthly financial statements, audit reports, and contracts and related information. The Committee's intent was to provide an opportunity for increased financial transparency for Florida's citizens, by providing guidance and flexibility to local governments, without causing a financial burden in the process.

## Transparency-Related Legislation

During the 2010 Legislative Session, the Legislature adopted proviso language to implement the Committee's recommendations related to school districts for the first two phases. The DOE was required to provide access to existing school district financial-related reports on its website, create a working group to develop recommendations to provide school-level data in greater detail and frequency, and publish a

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<sup>12</sup> Local government referred to all non-state entities subject to the requirements of the Transparency Florida Act at the time of the Committee's recommendation.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

report of its findings by December 1, 2010. School districts were required to provide a link to *Transparency Florida* on their website. Links to the DOE and other website information were provided on *Transparency Florida*. The requirements assigned to the DOE and school districts were fulfilled.

In 2011, two bills were passed which, although not directly related to the Act, relate to efforts to provide more financial transparency to Florida's citizens. Senate Bill 1292 (2011)<sup>13</sup> requires the Chief Financial Officer to conduct workshops with state agencies, local governments, and educational entities and develop recommendations for uniform charts of accounts. The final report is due in January 2014. An entity's charts of accounts refers to the coding structure used to identify financial transactions. Most of the non-state entities are currently authorized to adopt their own charts of accounts. The school districts are the exception; the chart of accounts that they are required to use is specified by the DOE. During discussions related to determining recommendations for its first required report required by the Act, the Committee understood that the various charts of accounts used by entities across the state was an obstacle for providing financial data that could be compared from one entity to another.

Senate Bill 224 (2011)<sup>14</sup> requires counties, municipalities, special districts, and school districts to post their tentative budgets, final budgets, and adopted budget amendments on their official websites within a specified period of time. If a municipality or special district does not have an official website, these documents are required to be posted on the official website of a county or other specified local governing authority, as applicable. Another provision requires each local governmental entity to provide a link to the DFS' website to view the entity's annual financial report (AFR). The AFR presents a financial snapshot at fiscal year-end of the entity's financial condition. It includes the types of revenue received and expenditures incurred by the entity. The format and content of the AFR is prescribed by the DFS.<sup>15</sup> See Appendix B for the specific requirements of the bill.

In 2013, a provision in House Bill 5401 (2013),<sup>16</sup> the bill which revised the Act, created the User Experience Task Force. Its purpose is to develop and recommend a design for consolidating existing state-managed websites that provide public access to state operational and fiscal information into a single website. The task force is comprised of four members, with one member each designated by the Governor, Chief Financial Officer, President of the Senate, and Speaker of the House. The task force's work plan is required to include a review of: (1) all relevant state-managed websites, (2) options for reducing the number of websites without losing detailed data, and (3) options for linking expenditure data with related invoices and contracts. The recommendations are due March 1, 2014, and must include: (1) a design that provides an intuitive and cohesive user experience that allows users to move easily between varied types of related data, and (2) a cost estimate for implementation of the design.

The Legislature did not address the recommendations made in the Committee's 2011 report.

### PRESENT SITUATION

#### Status of Single Website

The requirements of s. 215.985(3), F.S., have been met. The single website titled "Florida Sunshine: Guiding you to the right financial source" provides external links to all other websites required by the Act

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<sup>13</sup> Chapter 2011-44, L.O.F.

<sup>14</sup> Chapter 2011-144, L.O.F.

<sup>15</sup> See s. 218.32, F.S.

<sup>16</sup> Chapter 2013-54, L.O.F.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

and is available at <http://floridasunshine.gov/>. It provides access to: (1) Transparency Florida (State Finances), (2) Transparency Florida (State Budget), (3) Florida Has a Right to Know, (4) Florida Accountability Contract Tracking System (FACTS), (5) Florida Fiscal Portal, and (6) Florida Government Program Summaries.

### **Status of the Website Related to the Approved Operating Budget for State Government**

The requirements of s. 215.985(4), F.S., have been predominantly met. The website titled “[Transparency Florida](#)” includes financial-related information for state agencies and other units of state government for the fiscal years 2008-09 through the current fiscal year, 2013-14. School district information is also available. The website includes the Transparency Florida Tour, a video overview of the website; a training overview which provides general information about the financial data, as well as tips on how to navigate the website; an agency contact list; a glossary of terms and definitions; and, frequently asked questions.

### **Summary of State Information Available on *Transparency Florida***

The main focus of *Transparency Florida* has been to provide current financial data related to the State’s operating budget and daily expenditures made by the state agencies. Such financial data is updated nightly as funds are released to the state agencies, transferred between budget categories, and used for goods and services.

Details of the operating budget are available in either agency/ledger or bill format. The agency/ledger format allows users to select a specific state agency, including the legislative branch and the state courts system, to view the fiscal year budget and the number of employee positions. The current fiscal year, 2013-14, is the default; however, users may view information for any fiscal year from 2008-09 through the current year by selecting from a drop-down menu. By clicking on the hyperlinks, users may drill down to view agency information broken down by program. The bill format displays the information as it appears in the General Appropriations Act. Again, users may drill down to view more detailed information by clicking on the hyperlinks. Both views provide detailed information for positions and the daily status of appropriations for each program. Hyperlinks also allow users to view disbursements by object and an organizational schedule of allotment balances. By continuing to drill down, the name of each vendor associated with an expenditure is provided. Since the State does not have electronic invoicing, images of invoices are not provided; however, the statewide document number is provided, and users may contact the specified agency contact to request further information or a copy of an invoice.

Various reports relating to the operating budget, appropriations/disbursements, fixed capital outlay, reversions, general revenue, and trust funds can be generated from *Transparency Florida* and include:

- Operating budget by expenditure type, fund source, or program area;
- Comparison of operational appropriations for two fiscal years by state agency and/or category;
- Comparison of operational appropriations to disbursements made within one fiscal year by state agency and/or category;
- Comparison of operational disbursements for two fiscal years by state agency, category, and/or object code;
- Disbursements by line item;
- Fixed capital outlay appropriations and disbursements by category and/or state agency;

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

- Operating budgets by expenditure type, fund source, or program area;
- Schedule of Allotment Balances;
- Annual operational reversions by fiscal year;
- Comparison of operational reversions by fiscal year;
- Fixed capital outlay appropriations, reversions, and outstanding disbursements by fiscal year;
- Five-year history of operational reversions;
- General Revenue Fund cash balance, cash receipts, and cash disbursements, by month and by year; and,
- Trust fund balances.

In addition, *Transparency Florida* provides links to various reports, websites, and other documents related to the state budget as follows:

- Fiscal Analysis in Brief: an annual report prepared and published by the Legislature that summarizes fiscal and budgetary information for a given fiscal year;
- Long-Range Financial Outlook 3-Year Plan: an annual report prepared and published by the Legislature that provides a long-range picture of the State's financial position by integrating projections of the major programs driving annual budget requirements with revenue estimates;
- The Chief Financial Officer's [Transparency Florida](#): a webpage which includes links to:
  - State Budget Information;
  - Florida State Contract Search (FACTS);
  - Vendor Payments;
  - State Cash Balances;
  - Estimated state taxes paid based on income;
  - State Contract Audits;
  - State Spending Reports and Graphs;
  - State Financial Reports;
  - Local Government Financial Reporting; and,
  - State Employee Data (Florida Has a Right to Know).
- Reports on State Properties and Occupancy Rates: information from the Department of Management Services' Division of Real Estate Development and Management on state-owned buildings and occupancy rates; and,
- Government Program Summaries: encyclopedia of descriptive information on over 200 major state programs compiled by the Office of Program Policy Analysis and Government Accountability.

EOG staff have indicated that they are in the process of including appropriations data for several years preceding the 2008-09 fiscal year. This will meet the recent requirement of the Act which requires *Transparency Florida* to include a 10-year history by agency. Other planned revisions to the website include: (1) providing the amount of cash receipts, and (2) revising the look of the website. Some individuals have indicated that the website is difficult to navigate. Effort is being made to provide a simpler interface for users who may not be familiar with the state appropriations process and terminology, yet retain the depth of information for the more knowledgeable users.

With the exception of providing the 10-year history of appropriations data, which as mentioned above is a new requirement and is in the process of being included, *Transparency Florida* includes all information required by the Act.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Background and Summary of School District Information Accessible from *Transparency Florida*

To date, the only non-state financial-related information that is accessible from *Transparency Florida* relates to school districts. As previously discussed, the Committee's focus for its 2010 report was on the addition of school district information to the website. Proviso language in the 2010 General Appropriations Act<sup>17</sup> was based on the Committee's 2010 recommendations and required the DOE to:

- Coordinate, organize, and publish online all currently available reports relating to school district finances, including information generated from the DOE's school district finance database;
- Coordinate with the EOG to create links on *Transparency Florida* to school district reports by August 1, 2010;
- Publish additional finance data relating to school districts not currently available online, including school-level expenditure data, by December 31, 2010;
- Work with the school districts to ensure that each district website provides a link to *Transparency Florida*; and
- Establish a working group to study issues related to the future expansion of school finance data available to the public through *Transparency Florida*, develop recommendations regarding the establishment of a framework to provide school-level data in greater detail and frequency, and publish a report of its findings by December 1, 2010.

The DOE met the proviso language requirements and the EOG, working in consultation with the appropriations committees of the Senate and the House of Representatives, provided access to the related school district information on *Transparency Florida*. As a result, the following reports and links are now accessible:

- School District Summary Budget
- School District Annual Financial Report
- School District Audit Reports Prepared by the Auditor General
- School District Audit Reports Prepared by Private CPA Firms
- School District Program Cost Reports
- Return on Investment (ROI)/School Efficiency Measures
- Financial Profiles of School Districts
- Florida Education Finance Program (FEFP) Calculations
- Five-Year Facilities Work Plan
- Public School District Websites

A description of these reports is provided in Appendix C.<sup>18</sup>

In addition, the websites of many school districts include a link to *Transparency Florida*, although in some cases the links are not working properly. Generally, the link is located on the homepage of the school district's website; however, some school districts have included the link only on the webpage for their finance or business services department. The proviso language that required school districts to post

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<sup>17</sup> Proviso language for Specific Appropriations 116 through 130 of Ch. 2010-152, L.O.F.

<sup>18</sup> Links to school district reports on *Transparency Florida* are located at <http://transparencyflorida.gov/LinkInfo.aspx>.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

the link to *Transparency Florida* on their home page was in effect for the 2010-11 fiscal year. Currently, there is no such requirement.

The DOE established the workgroup required by the proviso language to address the expansion of school district information available on *Transparency Florida*. The School District Working Group's report, published in December 2010,<sup>19</sup> recommended:

- Providing school-level data at the sub-function (i.e., K-12, food services, and pupil transportation services) and sub-object (i.e., classroom teachers, travel, and textbooks) levels;<sup>20</sup> and,
- Uploading school district data to *Transparency Florida* via file transfer protocol (FTP) on a monthly basis.

The sub-function and sub-object levels were recommended as the most cost effective method due to the variety of accounting packages used by the school districts. These report recommendations align with the Committee's 2010 recommendations for phase three of school district implementation. The goal of this phase was to provide more frequent and detailed information than had been recommended in the two earlier phases. The Committee's 2011 recommendation, however, was to require local entities, including school districts, to post their financial information on their own website. The Committee reversed the earlier recommendation which required entities to submit data to the State and the State bearing the responsibility to design and build a system to receive and display the information on *Transparency Florida*.

### Status of the Website Related to Fiscal Planning for the State

The requirements of s. 215.985(5), F.S., have been met. The website titled "[Florida Fiscal Portal](#)" includes budget-related information for the fiscal years 2000-2001 through 2014-2015. Publications available include: (1) planning and budgeting instructions provided to state agencies, (2) agency legislative budget requests, (3) the Governor's recommended budget, (4) appropriations bills, (5) the approved budget, (6) the final budget report (prepared after year-end), (7) agency long-range program plans, (8) agency capital improvement plans, (9) fiscal analysis in brief, (10) long-range financial outlook 3-year plan, and other documents for selected years.

### Status of the Website Related to Employee Positions and Salary

The requirements of s. 215.985(6), F.S., have been predominantly met. The website titled "[Florida Has A Right To Know](#)," allows users to search payroll data from the State of Florida People First personnel information system. The database includes information from all Executive Branch agencies, the Lottery, the Justice Administrative Commission (including state attorneys and public defenders) and the State Courts System (including judges). In addition, spreadsheets provide information related to employees of the State Board of Administration and 11 of the 12 state universities.<sup>21</sup>

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<sup>19</sup> The report can be viewed at <http://www.fldoe.org/fejp/pdf/TransparencyFloridaWorkingGroup.pdf>.

<sup>20</sup> The level of detail required by *Financial and Program Cost Accounting and Reporting for Florida Schools*. Known as the Red Book, this is the uniform chart of accounts required to be used by all Florida school districts for budgeting and financial reporting (see Sections 1010.01 and 1010.20, F.S., and Rule 6A-1.001, F.A.C.).

<sup>21</sup> Florida's newest university, Florida Polytechnic University, has not yet been included. The campus is under construction with classes scheduled to begin in August 2014. It is currently operating with limited staff.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

Information available includes: (1) name of employee, (2) salary or other rate of pay,<sup>22</sup> (3) employing agency or entity, (4) budget entity, (5) position number, (6) class code, and (7) class title. The People First information is updated weekly, the university information is updated twice per year, and the State Board of Administration information is reportedly updated quarterly.

### Status of the Contract Management System

The requirements of s. 215.985(14), F.S., have been substantially met. The CFO established the [Florida Accountability Contract Tracking System \(FACTS\)](#), which provides online public access to information related to contracts executed by state agencies. It includes contracts for executive branch agencies, including the Department of Legal Services and the Department of Agriculture and Consumer Services;<sup>23</sup> the state court system; the Justice Administrative Commission, including state attorneys, public defenders; and, the Public Service Commission. To date, contracts that have been procured following ch. 287, F.S., or similar requirements are included in the system. Information available includes: (1) the contract short title, (2) agency name, (3) vendor name, (4) contract ID, (5) total contract amount, (6) commodity/service type, (7) contract type, and (8) DFS contract audits, if applicable. Users may search for contracts by agency name, contract ID, beginning and/or ending dates of contracts, vendor name, contract dollar value, and commodity/service type. By selecting a specific contract and drilling down, users may access detailed information related to the contract, such as its statutory authority and whether there were any legal challenges to the procurement; a schedule of deliverables; a record of payments made; and, an image of the contract, if available. State agencies are required to redact confidential information prior to posting the contract document image online. Due, in part, to the length of time necessary to review contracts to ensure that all confidential information has been redacted, not all required images have been posted yet. At a minimum, the images of each agency's five largest contracts, based on total contract amount, are reportedly available on FACTS. Remaining contracts are in the process of being redacted and added to the system.

FACTS is being enhanced to allow agencies to post information related to grant agreements and purchase orders. State agencies are expected to be able to begin posting information related to both types of contracts before this report is published; however, due to the volume of contracts included in these categories, it will likely require considerable time before complete information is accessible on FACTS.

### Status of Water Management District Information

The requirements of s. 215.985(11), F.S., have been met. All five of the state's water management districts indicated that they provide monthly financial statements to their governing board members. Also, three or more recent monthly financial statements were posted on the website of each water management district.

### Potential Entities Subject to Transparency Florida Act Requirements

A governmental entity, as defined in the Act, means any state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited

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<sup>22</sup> Universities provide the amount paid per term for Other Personnel Service (OPS) employees; the remaining entities provide the hourly rate of pay for OPS employees.

<sup>23</sup> An exemption for these two Cabinet agencies, provided in s. 215.985(14)(i), F.S., authorized each to create its own agency-managed website for posting contracts in lieu of posting such information on the CFO's contract management system. Both agencies have opted to post contract information to the CFO's website, FACTS.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

to, any department, division, bureau, commission, authority, district, or agency thereof, or any public school district, community college, state university, or associated board. As originally passed, the Act required the Committee to recommend a format for displaying information from these entities on *Transparency Florida*. Smaller municipalities and special districts, defined as those with a population of 10,000 or less, were exempt from the Act. Entities that did not receive state appropriations were also exempt. Later, the Act was revised to provide an exemption based on revenues rather than population. Municipalities and special districts with total annual revenues of less than \$10 million were then exempt from the Act's requirements. In addition, the exemption for entities that did not receive state appropriations was removed.

Subsequent to a major revision in 2013, current law does not require specific non-state entities to be included in the Committee's recommendations or provide an exemption to any of these entities. The Committee is required to recommend "additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida college system institutions, school districts, charter schools, charter technical career centers, local government units, and other governmental entities."<sup>24</sup> The following table shows the number of non-state entities of each type that could potentially be recommended for inclusion:

Type of Entity (Non-State)	Total Number
School Districts	67
Charter Schools and Charter Technical Career Centers	579 <sup>25</sup>
State Universities	12
Florida College System Institutions	28
Counties	67 <sup>26</sup>
Municipalities	410
Special Districts	1633 active <sup>27</sup>
Regional Planning Councils	11
Metropolitan Planning Organizations	26
Entities affiliated with Universities and Colleges, such as the Moffitt Cancer Center	Unknown

To date, only school districts have been assigned responsibility related to the Transparency Florida Act. As previously discussed, the DOE was directed to work with the school districts to ensure that each district's website provided a link to *Transparency Florida*. This requirement was based on proviso language and was applicable for the 2010-11 fiscal year.

<sup>24</sup> Section 215.985(7)(a), F.S.

<sup>25</sup> As reported by the Department of Education for the 2012-13 school year.

<sup>26</sup> While there are 67 counties within the State, there are many more independent reporting entities since many of the constitutional officers operate their own financial management/accounting systems. The 38 counties that responded to a 2009 survey by the Florida Association of Counties reported 193 independent reporting entities.

<sup>27</sup> Current as of September 10, 2013.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## RECOMMENDATIONS

To Be Determined.

DRAFT

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Appendix A

<b>Requirements of the Transparency Florida Act</b>		
<b>Entity</b>	<b>Section of Law</b>	<b>Requirement</b>
Joint Legislative Auditing Committee	<a href="#">215.985(7)</a>	By November 1, 2013, and annually thereafter, the Committee shall recommend to the President of the Senate and the Speaker of the House of Representatives: <ul style="list-style-type: none"> <li>• Additional information to be added to a website, such as whether to expand the scope of the information provided to include state universities, Florida College System institutions, school districts, charter schools, charter technical career centers, local government units, and other governmental entities.</li> <li>• A schedule for adding information to the website by type of information and governmental entity, including timeframes and development entity.</li> <li>• A format for collecting and displaying the additional information.</li> </ul>
Joint Legislative Auditing Committee	<a href="#">215.985(13)</a>	Prepare an annual report detailing progress in establishing the single website and providing recommendations for enhancement of the content and format of the website and related policies and procedures. Report shall be submitted to the Governor, the President of the Senate, and the Speaker of the House of Representatives by November 1.
Joint Legislative Auditing Committee	<a href="#">215.985(9)</a>	Coordinate with the Financial Management Information Board in developing recommendations for including information on the website which is necessary to meet the requirements of s. <a href="#">215.91(8)</a> . <sup>28</sup>
Executive Office of the Governor (EOG), in consultation with the appropriations committees of the Senate and the House of Representatives	<a href="#">215.985(3)</a>	Establish and maintain a single website that provides access to all other websites required by the Transparency Florida Act. These websites include information relating to: <ul style="list-style-type: none"> <li>• The approved operating budget for each branch of state government and state agency;</li> <li>• Fiscal planning for the state;</li> <li>• Each employee or officer of a state agency, a state university, or the State Board of Administration; and,</li> <li>• A contract tracking system.</li> </ul> Specific requirements include compliance with the American Disabilities Act, compatible with all major web browsers, provide an intuitive user experience to the extent possible, and provide a consistent visual design, interaction or navigation design and information or data presentation.
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	<a href="#">215.985(4)</a>	Establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency. Information must include: <ul style="list-style-type: none"> <li>• Disbursement data and details of expenditure data, must be searchable;</li> <li>• Appropriations, including adjustments, vetoes, approved supplemental appropriations included in legislation other than the General Appropriations Act (GAA), budget amendments, and other actions and adjustments;</li> <li>• Status of spending authority for each appropriation in the approved operating budget, including released, unreleased, reserved, and disbursed balances.</li> <li>• Position and rate information for employees;</li> <li>• Allotments for planned expenditures and the current balance for such allotments;</li> <li>• Trust fund balance reports;</li> </ul>

<sup>28</sup> The Financial Management Information Board, comprised of the Governor and Cabinet, has not met in a number of years.

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

<b>Requirements of the Transparency Florida Act</b>		
<b>Entity</b>	<b>Section of Law</b>	<b>Requirement</b>
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives (Continued)		<ul style="list-style-type: none"> <li>• General revenue fund balance reports;</li> <li>• Fixed capital outlay project data;</li> <li>• A 10-year history of appropriations by agency; and</li> </ul> Links to state audits or reports related to the expenditure and dispersal of state funds.
EOG, in consultation with the appropriations committees of the Senate and the House of Representatives	<a href="#">215.985(5)</a>	Establish and maintain a website that provides information relating to fiscal planning for the state: <ul style="list-style-type: none"> <li>• The long-range fiscal outlook adopted by the Legislative Budget Commission;</li> <li>• Instructions to agencies relating to the legislative budget requests, capital improvement plans, and long-range program plans;</li> <li>• The legislative budget requests submitted by each state agency or branch of state government, including any amendments;</li> <li>• The Capital improvement plans submitted by each state agency or branch of state government;</li> <li>• The long-range program plans submitted by each state agency or branch of state government; and</li> <li>• The Governor’s budget recommendation submitted pursuant to s. 216.163, must be searchable by the fiscal year, agency, appropriation category, and keywords.</li> </ul> The Office of Policy and Budget in the EOG shall ensure that all data added to the website remains accessible to the public for 10 years.
Department of Management Services (DMS)	<a href="#">215.985(6)</a>	Establish and maintain a website that provides current information relating to each employee or officer of a state agency, a state university, or the State Board of Administration. Information to include: <ul style="list-style-type: none"> <li>• Name and salary or hourly rate of pay of each employee;</li> <li>• Position number, class code, and class title;</li> <li>• Employing agency and budget entity.</li> </ul> Information must be searchable by state agency, state university, and the State Board of Administration, and by employee name, salary range, or class code and must be downloadable in a format that allows offline analysis.
Manager of each website described in 215.985(4), (5), and (6). This refers to the three preceding websites and to staff of the EOG and DMS	<a href="#">215.985(8)</a>	Submit to the Joint Legislative Auditing Committee information relating to the cost of creating and maintaining such website, and the number of times the website has been accessed.
Chief Financial Officer	<a href="#">215.985(14)</a>	Establish and maintain a secure contract tracking system available for viewing and downloading by the public through a secure website. Appropriate Internet security measures must be used to ensure that no person has the ability to alter or modify records available on the website
Each State Agency	<a href="#">215.985(14)(a)</a>	Post contract related information on the CFO’s contract tracking system within 30 days after executing a contract. Information to include names of contracting entities, procurement method, contract beginning and ending dates, nature or type of commodities or services purchased, total compensation to be paid or received, all payments made to the contractor to date, and applicable contract performance measures. If competitive solicitation was not used, justification must be provided. Information must be updated within 30 days of any contract amendments.
Water Management Districts	<a href="#">215.985(11)</a>	Provide a monthly financial statement to its governing board and make such statement available for public access on its website.

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Appendix B

<b>Summary of Senate Bill 224 (2011) Requirements Related to Financial Transparency</b> <i>Documents That Entities Are Required to Post on Their Official Websites</i>				
<b>Type of Entity</b>	<b>Tentative Budget</b> <i>(must be posted online)</i>	<b>Final Budget</b> <i>(must be posted online)</i>	<b>Adopted Budget Amendments</b> <i>(must be posted online)</i>	<b>If No Official Website</b>
Board of County Commissioners	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
Municipality	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	The municipality must, within a reasonable period of time as established by the county or counties in which the municipality is located, transmit the tentative and final budget to the manager or administrator of such county or counties who shall post the budget on the county's website
Special District (excludes Water Management Districts)	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	The special district must, within a reasonable period of time as established by the local general-purpose government or governments in which the special district is located or the local governing authority to which the district is dependent, transmit the tentative budget or final budget to the manager or administrator of the local general-purpose government or the local governing authority. The manager or administrator shall post the tentative budget or final budget on the website of the local general-purpose government or local governing authority.
Property Appraiser	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Tax Collector	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Clerk of Circuit Court <i>(budget may be included in county budget)</i>	N/A	Within 30 days after adoption	N/A	Must be posted on the county's official website
Water Management District	2 days before public hearing	Within 30 days after adoption	N/A	N/A
District School Board	2 days before public hearing	Within 30 days after adoption	Within 5 days after adoption	N/A
<b>Additional Requirement</b>				
Each local governmental entity website must provide a link to the DFS website to view the entity's AFR submitted; if an entity does not have an official website, the county government website must provide the link.				

# TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

## Appendix C

<b>Transparency Florida Links:</b> <b>Reports and Other Information Available for School Districts</b> <i>(As recommended in the Committee's 2010 report)</i>	
<b>Title of Report / Other Information</b>	<b>Summary Description of Report / Other Information</b>
School District Summary Budget	<i>At the beginning of each fiscal year, each district school board formally adopts a budget. The District Summary Budget is the adopted budget that is submitted to the DOE by school districts. The budget document provides millage levies; estimated revenues detailed by federal, state, and local sources; and estimated expenditures.</i>
School District Annual Financial Report	<i>The Annual Financial Report is the unaudited data submitted to the DOE by school districts after the close of each fiscal year. It includes actual revenues detailed by federal, state, and local sources, and actual expenditures.</i>
School District Audit Reports Prepared by the Auditor General	<i>The Auditor General provides periodic financial, federal, and operational audits of district school boards. The Auditor General also provides periodic audits of district school boards to determine whether the district: 1) complied with state requirements governing the determination and reporting of the number of full-time equivalent students under the Florida Education Finance Program and 2) complied with state requirements governing the determination and reporting of the number of students transported.</i>
School District Audit Reports Prepared by Private CPA Firms	<i>The Auditor General maintains copies of district school board financial and federal audit reports, which are prepared on a rotational basis by private certified public accounting firms.</i>
School District Program Cost Reports	<i>The Program Cost Report data is submitted to the DOE by school districts after the close of each fiscal year. Actual expenditures by fund type are presented as either direct costs or indirect costs, and are attributed to each program at each school. A total of nine separate reports are produced from the cost reporting system.</i>
Return on Investment (ROI)/ School Efficiency Measures  <a href="http://roi.fldoe.org/index.cfm">http://roi.fldoe.org/index.cfm</a>	<p> <i>Two major categories of information are provided at the state and school district level. Much of the information is also provided on an individual school level.</i> </p> <p> <i>Student/Staff Indicators include: School and District Demographics, School and District Staff, School and District Student Performance, School Students in Special Programs/School Discipline, School and District Graduation Follow-up, District School Readiness, and District Community Information. Financial Indicators include: School Return on Investment Index, School Total Costs Per Students, District Revenues, District Expenditures, District Financial Margins and Reserves, District Taxes, and District Debt.</i> </p> <p> <i>The ROI website allows users to evaluate measures of performance in light of the resources allocated to the individual schools and school districts.</i> </p>

## TRANSPARENCY FLORIDA STATUS AND RECOMMENDATIONS

<b>Transparency Florida Links:</b> <b>Reports and Other Information Available for School Districts</b> <i>(As recommended in the Committee's 2010 report)</i>	
<b>Title of Report / Other Information</b>	<b>Summary Description of Report / Other Information</b>
Financial Profiles of School Districts <a href="http://www.fldoe.org/fefp/profile.asp">http://www.fldoe.org/fefp/profile.asp</a>	<i>The Financial Profiles of School Districts reports provide detailed summary information about revenues and expenditures of the school districts – revenues by source and expenditures by function and object.</i>
Florida Education Finance Program (FEFP) Calculations <a href="http://www.fldoe.org/fefp/offrfefp.asp">http://www.fldoe.org/fefp/offrfefp.asp</a>	<i>The FEFP is the primary mechanism for funding the operating costs of the school districts, and calculations are made five times throughout each school year to arrive at each year's final appropriation. The amount allocated to each of the components of the FEFP funding formula is shown for each school district.</i>
Five-Year Facilities Work Plan <a href="http://www.fldoe.org/edfacil/workplanlibrary.asp">http://www.fldoe.org/edfacil/workplanlibrary.asp</a>	<i>Each school district must annually prepare a Five-Year Facilities Work Plan that includes long-range planning for its facilities needs over 5-, 10-, and 20-year periods.</i>
Public School Websites	<i>Provides a link to the homepage of each school district. The homepage of many school districts includes a link to Transparency Florida.</i>

**Transparency Florida Act  
Recommendation Guidelines  
September 2013**

The Transparency Florida Act (Act)<sup>1</sup> requires the Joint Legislative Auditing Committee (Committee) to make recommendations related to both the Transparency Florida website<sup>2</sup> and the single website<sup>3</sup> required by the Act. Questions you may wish to consider during your review are provided below.

**Transparency Florida Website**

The primary focus of the Transparency Florida website is to provide current and historical information related to the State's operating budget and daily expenditures made by state agencies. Detailed information at the program level may be accessed by drilling down on the website. In addition, various reports are available related to the State's budget, appropriations, disbursements, reversions, and other information. Access is also provided to various types of information related to the State's 67 school districts.

The Act requires the Committee to recommend: "(a) additional information to be added to a website [Transparency Florida], such as whether to expand the scope of the information to include state universities, Florida College System institutions, school districts, charter schools, charter technical career centers, local government units [county offices, municipalities, and special districts], and other governmental entities; (b) a schedule for adding information to the website by type of information and governmental entity, including timeframes and development entity; and (c) a format for collecting and displaying the additional information."<sup>4</sup>

- Should the scope of the Transparency Florida website be expanded to include additional state agency information?
  - If so, please specify the type of information.
- Should the scope of the website be expanded to include information from the non-state entities mentioned in the Transparency Florida Act (listed above)?
  - If so:
    - 1) Which entities should be included?
    - 2) Should an exemption be provided for smaller entities?
    - 3) What type of information should be included?

Note: Examples of information you may wish to consider include a searchable electronic checkbook and various documents that are prepared during the normal course of business, such as budget documents, monthly financial statements, audit reports, and contracts and related information.

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<sup>1</sup> Section 215.985, F.S.

<sup>2</sup> The Transparency Florida website, located at [www.transparencyflorida.gov](http://www.transparencyflorida.gov), refers to the original website required by the Act. It was established and is maintained by the Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives.

<sup>3</sup> The single website provides access to all websites required by the Act.

<sup>4</sup> Section 215.985(7), F.S.

**Transparency Florida Act  
Recommendation Guidelines  
September 2013**

- How should the information be provided or transmitted for public access?

For example:

- 1) Should each non-state entity provide the information on its website with links provided on Transparency Florida to access the data? -or
  - 2) Should the non-state entities transmit the raw financial data via file transfer protocol (FTP) to the State with the State responsible for designing and building a system for displaying the information? If this approach is used, entities could be required to maintain other required information, such as financial statements, on their websites?
- If you recommend that the State should design and build a system for displaying the information:
    - 1) What State entity should be assigned the responsibility to either design and build the system or to procure the services to do so?
    - 2) Once operational, what State entity should be responsible for receiving the non-state information and ensuring that it is made available to the public on the Transparency Florida website?
  - How frequently should the different types of information be updated (i.e., daily, weekly, monthly, quarterly, or annually)?
  - When should the information be included, by type of entity?

For example:

- 1) Should information from all entities you are recommending for inclusion be added over a specified period of time?
- 2) If so, in which order should each type of entity be added to the website?

Note: If specific dates are recommended, items to consider are: (1) time for the passage of possible legislation and the Governor's review, and (2) time that will be required by the State and the non-state entities to comply with the reporting requirements.

- What format should be used to display the information?

You may wish to view the St. Johns County School District's financial transparency [website \(www.stjohns.k12.fl.us/transparency\)](http://www.stjohns.k12.fl.us/transparency) for an example of a well-organized, user-friendly format.

Some questions to consider if entities are responsible for posting required information:

- (1) Should the display be required to be uniform between entities?
- (2) Should the information be accessible from the entity's home or financial-related page?
- (3) How many years worth of information should be retained on the website once new fiscal year information is posted?

**Transparency Florida Act  
Recommendation Guidelines  
September 2013**

**Single Website**

In addition to the Transparency Florida website discussed above, the single website also provides access to the following websites:

- [Transparency Florida](#) (State Finances; provided by the Chief Financial Officer);
- [Florida Has a Right to Know](#) (owned by the Governor; information provided by the Department of Management Services);
- [Florida Accountability Contract Tracking System](#) (FACTS; provided by the Chief Financial Officer);
- [Florida Fiscal Portal](#) (provided by the EOG in cooperation with the appropriations committees); and,
- [Florida Government Program Summaries](#) (provided by OPPAGA).

The Act requires the Committee to provide “recommendations for enhancement of the content and format of the [single] website and related policies and procedures.”<sup>5</sup>

- Do you recommend any revisions to the single website and the websites that may be accessed from it?

For example, do you recommend:

- any additional information on a specific website?
  - any modifications to make the information more user-friendly?
  - any formatting changes to any of the websites?
  - any new websites to be created/included?
- If you recommend any revisions, please provide details.
  - If non-state entities are eventually required by law to provide financial-related information for any of the transparency-related websites, either by posting information on their website or by sending data to the state, do you recommend that any punitive measures be enacted to address an entity’s failure to comply with the law?

Note: If you recommend punitive measures and Committee involvement, you may wish to review ss. [11.40\(2\)](#), [11.45\(7\)\(j\)](#), and [218.39\(8\)](#), F.S. These sections of law provide punitive action that the Committee is authorized to impose in the event of non-compliance with other sections of law (i.e., failure to file required financial reports, failure to correct repeat audit findings, etc.).

- If you recommend punitive measures, what type of measures do you recommend?

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<sup>5</sup> Section 215.985(13), F.S.



## External Links



### **Transparency Florida (State Finances)**

All accounting and finance information for the entire state of Florida



### **Transparency Florida (State Budget)**

Budget and spending information for Florida as appropriated



### **Florida Has a Right to Know**

Easy access to State employee payroll and pension information



### **Florida Accountability Contract Tracking System (FACTS)**

Search State contracts by Agency, Vendor or Value



### **Florida Fiscal Portal**

Readable budget related documents submitted by the Governor, Legislature and State Agencies



### **Florida Government Program Summaries**

A monitor of State programs and services provided by the Florida Legislature



## Welcome to the Transparency Florida Website

The Florida Legislature created Transparency Florida to provide the public with unprecedented access to state government spending information by posting Florida's operating budget and associated expenditure records online.

Transparency Florida is designed to provide a current, continually updated picture of the state's operating budget as well as daily expenditures made by state agencies. The numbers are updated nightly as funds are released to agencies, transferred between budget categories, and payments are written for goods and services.

This site is a work in progress; in the coming months our goal is to add more information regarding individual expenditures, vendor payments, and other levels of government spending. Our desire is to increase fiscal accountability in state spending by providing citizens with a useful tool for understanding how their tax dollars are being appropriated and spent.

## Getting Started

Please take a few moments to explore the site. First time users, please review the [Training Overview](#) for general information about the data and tips on how to navigate this site. A [glossary](#) of terms and definitions is also provided under Site Information.

By taking a moment to explore these documents, you will be better equipped to realize the full potential of this site. To navigate, use the tabs or "breadcrumb" links that appear at the top of the screen. Within the Operating Budget tab you can browse by agency, which enables you to view individual expenditures within specific program areas, or by bill format to review proviso or bill text. For descriptive information on agency operations, click on Government Program Summaries (GPS) or the text icon by each agency.

Additional information associated with data on this site is maintained by each state agency. We have included a list of [agency contacts](#) should you have additional questions, need more information, or wish to make a public records request.

STATEWIDE

Statewide

### Operating Budget Overview



Operational Appropriations & Disbursements in Billions



Fixed Capital Outlay Appropriations & Disbursements in Billions



Positions in Thousands

- Operational Disbursements
- Operational Appropriations
- FCO Disbursements
- FCO Appropriations
- Filled Positions
- Total Positions



# TRANSPARENCY FLORIDA



Shining the Light on Florida's Budget



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## 2013-14 Operating Budget in Agency Format

Agency Format

Ledger Format

Agency STATEWIDE

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Agencies	Fiscal Year Budget 2013-14		Agency Descriptions
	Dollars	Positions	
<a href="#">ADMINISTERED FUNDS</a>	346,932,754	0.00	
<a href="#">AGENCY FOR HEALTH CARE ADMINISTRATION</a>	24,016,784,360	1,652.00	
<a href="#">AGENCY FOR PERSONS WITH DISABILITIES</a>	1,116,272,982	2,908.00	
<a href="#">AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE</a>	1,470,719,153	3,577.25	
<a href="#">BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF</a>	143,888,853	1,612.25	
<a href="#">CHILDREN AND FAMILIES, DEPARTMENT OF</a>	2,816,771,941	11,603.50	
<a href="#">CITRUS, DEPARTMENT OF</a>	61,244,468	57.00	
<a href="#">CORRECTIONS, DEPARTMENT OF</a>	2,152,374,278	23,268.00	
<a href="#">ECONOMIC OPPORTUNITY, DEPARTMENT OF</a>	1,035,365,037	1,621.00	
<a href="#">EDUCATION, DEPARTMENT OF</a>	22,712,986,149	3,098.25	
<a href="#">ELDER AFFAIRS, DEPARTMENT OF</a>	267,527,886	448.00	
<a href="#">ENVIRONMENTAL PROTECTION, DEPARTMENT OF</a>	1,313,348,383	3,118.00	
<a href="#">FINANCIAL SERVICES, DEPARTMENT OF</a>	308,541,109	2,602.50	
<a href="#">FISH AND WILDLIFE CONSERVATION COMMISSION</a>	312,164,788	2,112.50	
<a href="#">GOVERNOR, EXECUTIVE OFFICE OF THE</a>	425,063,365	429.00	
<a href="#">HEALTH, DEPARTMENT OF</a>	2,828,882,267	15,768.25	
<a href="#">HIGHWAY SAFETY AND MOTOR VEHICLES, DEPARTMENT OF</a>	422,095,665	4,419.00	
<a href="#">JUSTICE ADMINISTRATION</a>	793,610,894	10,215.25	
<a href="#">JUVENILE JUSTICE, DEPARTMENT OF</a>	528,596,443	3,482.50	
<a href="#">LAW ENFORCEMENT, DEPARTMENT OF</a>	266,654,420	1,710.00	
<a href="#">LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL</a>	202,057,714	1,295.50	
<a href="#">LEGISLATIVE BRANCH</a>	317,208,257	1,700.11	
<a href="#">LOTTERY, DEPARTMENT OF THE</a>	155,062,112	420.00	
<a href="#">MANAGEMENT SERVICES, DEPARTMENT OF</a>	692,894,937	1,320.75	
<a href="#">MILITARY AFFAIRS, DEPARTMENT OF</a>	111,794,539	418.00	
<a href="#">PAROLE COMMISSION</a>	8,526,711	122.00	
<a href="#">PUBLIC SERVICE COMMISSION</a>	25,455,332	293.00	
<a href="#">REVENUE, DEPARTMENT OF</a>	518,939,449	5,133.00	
<a href="#">STATE COURT SYSTEM</a>	490,891,761	4,322.50	
<a href="#">STATE, DEPARTMENT OF</a>	102,080,098	409.00	
<a href="#">TRANSPORTATION, DEPARTMENT OF</a>	10,633,812,958	6,630.00	
<a href="#">VETERANS' AFFAIRS, DEPARTMENT OF</a>	92,486,166	1,103.50	
<b>Total</b>	<b>76,691,015,228</b>	<b>116,869.61</b>	


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## 2013-14 Operating Budget

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Agency STATEWIDE

Fund All Funds

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Statewide

	Appropriations	Unbudgeted Reserve	Approved Budget	Releases	Approved Budget Unreleased	Disbursements
General Revenue	26,882,258,576	231,949,028	26,650,309,548	13,717,819,528	12,932,490,022	5,083,977,446.84
Trust Funds	49,808,756,652	381,884,317	49,426,892,335	48,019,838,894	1,407,053,641	4,341,850,369.28
<b>Total</b>	<b>76,691,015,228</b>	<b>613,813,345</b>	<b>76,077,201,883</b>	<b>61,737,658,220</b>	<b>14,339,543,663</b>	<b>9,425,827,815.92</b>

## Appropriations, Approved Budget, and Releases [Export](#)

07/01/2013	Appropriations Bill (GAA) - Laws of Florida, Chapter 2013-40 (Senate Bill 1500)	74,492,570,816	771,716,241	73,720,854,575	51,734,290,054		
07/01/2013	Supplemental Appropriations	38,472,292	0	38,472,292	0		
07/01/2013	Vetoes	-297,211,627	0	-297,211,627	0		
07/01/2013	Budget Amendment W0021 - Department of Transportation	0	5,061,161	-5,061,161	-5,061,161		
07/01/2013	Reappropriations made in Supplemental Bills	40,488,169	0	40,488,169	40,488,169		
07/01/2013	Lottery Debt Service	316,468,695	0	316,468,695	63,293,739		
07/01/2013	Budget Amendment B0021 - Justice Administration	15,628	0	15,628	15,628		
07/01/2013	Budget Amendment B0023 - Department of Financial Services	0	-405,360	405,360	405,360		
07/01/2013	Budget Amendment B0024 - Department of Business and Professional Regulation	1,633	0	1,633	1,633		
07/01/2013	Budget Amendment B0028 - Department of Corrections	0	0	0	22,597,141		
07/03/2013	Budget Amendment B0025 - Department of Agriculture and Consumer Services	10,569	0	10,569	10,569		
07/09/2013	Legislative Transfers	186,528,872	0	186,528,872	186,528,872		
07/10/2013	Back of the Bill - Reversions/Reappropriations	4,647,196	0	4,647,196	4,647,196		
<b>Total - All Funds</b>		<b>76,691,015,228</b>	<b>613,813,345</b>	<b>76,077,201,883</b>	<b>61,737,658,220</b>		

## Disbursements

[View Disbursements by Object](#)

Operational	9,068,134,157.48
Fixed Capital Outlay	357,693,658.44
<b>Total - All Funds</b>	<b>9,425,827,815.92</b>



## Reports

### Operating Budget Reports:

*Includes reports detailing the State Operating Budget and Disbursements by Expenditure Type, Fund Source or Program Area for a selected Fiscal Year.*

- [Operating Budget By Expenditure Type](#)

*This report provides the total Operating Budget and Disbursements by the following Expenditure Types: General Operations, Medicaid/TANF, Aid to Local Governments, Fixed Capital Outlay, DOT Work Program, Debt Service, and Pension Benefits/Claims.*

- [Operating Budget By Fund Source](#)

*This report provides the total Operating Budget by the following Fund Sources: General Revenue, Tobacco Settlement Trust Fund, Education Enhancement Trust Fund, and all other Trust Funds.*

- [Operating Budget By Program Area](#)

*This report provides the total Operating Budget and Disbursements by the following Program Areas: Education, Human Services, Criminal Justice and Corrections, Natural Resources/Environment/Growth Management/Transportation, General Government, and Judicial Branch. The option to view this report by General Revenue Fund, Trust Funds, or All funds is also available.*

### Appropriation/Disbursements Reports:

*Includes reports detailing the Operational and Fixed Capital Outlay Budget and Disbursements for a selected appropriation year. Users can select to compare fiscal years to provide additional information.*

- [Compare Appropriations Report](#)

*This report provides a comparison of operational appropriations for two fiscal years by Agency and/or Category.*

- [Compare Appropriations to Disbursements Report](#)

*This report provides operational appropriations compared to the disbursements made within one fiscal year by Agency and/or Category. The appropriations and disbursements are reported and graphed by month.*

- [Compare Disbursements Report](#)

*This report provides a comparison of operational disbursements for two fiscal years by Agency, Category, and/or Object. The disbursements are reported and graphed by month.*

- [Disbursements by Line Item Report](#)

*This report provides a view of disbursements for a specific appropriation line item made within an appropriations bill of the fiscal year selected. The report provides the type of service, material or charge received, the vendor, and if desired the payment date and statewide document number for each disbursement.*

- [Fixed Capital Outlay Report](#)

*This report provides Fixed Capital Outlay appropriations and disbursements by Category and/or Agency. Options to view Categories for multiple years within a specific Agency and to display the Itemization of Expenditure are provided. Links to the Operating Budget > Ledger Format page or a graph of disbursements by fiscal year are also available.*

- [Schedule of Allotment Balances](#)

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## 2013-14 General Revenue Summary

---

Beginning General Revenue Cash Balance as of 7/1/2013	\$	3,975,085,335.12
Add: Cash Receipts and Transfers		4,797,909,940.66
Less: Cash Disbursements and Transfers*		6,507,037,456.90
Ending General Revenue Cash Balance as of 9/13/2013	\$	<u>2,265,957,818.88</u>

\*Disbursements are accounted for in the fiscal year in which they are spent regardless of the fiscal year the expenditure was appropriated.

# TRANSPARENCY FLORIDA



Shining the Light on Florida's Budget



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## 2013-14 Vetoes

Agency STATEWIDE

Fund All Funds

Update

Statewide

Fund: All Funds

Export

Laws of Florida	Bill Number	Line Item/Section	Title	FTE	Appropriation Amount
<a href="#">2013-40</a>	SB 1500	19A	College of Central Florida - Construct Levy Center (pc) part		-4,250,000.00
<a href="#">2013-40</a>	SB 1500	19A	Daytona State College - Remodel/Addition Building 220 - Student Service/Classroom/Office - Daytona part		-3,000,000.00
<a href="#">2013-40</a>	SB 1500	19A	Gulf Coast State College - Construct STEM Building - Main part		-14,000,000.00
<a href="#">2013-40</a>	SB 1500	19A	Indian River State College - Renovation/Remodel Buildings 4, 20-24 - St. Lucie West		-2,000,000.00
<a href="#">2013-40</a>	SB 1500	19A	Palm Beach State college - Multipurpose Classroom/Administration Building site - West Central (pc)		-8,500,000.00
<a href="#">2013-40</a>	SB 1500	19A	St. Johns River State College - Remodel/Renovation/Addition Instructional & Support - Orange Park part		-2,500,000.00
<a href="#">2013-40</a>	SB 1500	20	Florida Gulf Coast University - Renewable Energy Institute (Innovation Hub Research)		-7,500,000.00
<a href="#">2013-40</a>	SB 1500	20	Florida State University - Critical Maintenance		-5,000,000.00
<a href="#">2013-40</a>	SB 1500	24A	Old Jackson County (Marianna) High School		-8,000,000.00
<a href="#">2013-40</a>	SB 1500	58A	Medical Training and Simulation Laboratory		-3,500,000.00
<a href="#">2013-40</a>	SB 1500	60A	Barry University - Juvenile Justice Programs		-300,000.00
<a href="#">2013-40</a>	SB 1500	60A	Barry University - School of Podiatry		-300,000.00
<a href="#">2013-40</a>	SB 1500	60B	Barry University - School of Social Work		-150,000.00
<a href="#">2013-40</a>	SB 1500	60B	University of Miami - Launchpad		-500,000.00
<a href="#">2013-40</a>	SB 1500	66	Supplemental Veteran Educational Benefits		-2,000,000.00
<a href="#">2013-40</a>	SB 1500	102A	Digital competency Development and Deployment		-5,500,000.00
<a href="#">2013-40</a>	SB 1500	102A	Instructional Technology Program Site Licenses		-2,277,572.00
<a href="#">2013-40</a>	SB 1500	103	Back 2 Hope Summer Program		-35,000.00
<a href="#">2013-40</a>	SB 1500	103	Children's Home society Community Schools Pilot		-300,000.00
<a href="#">2013-40</a>	SB 1500	103	Children's Initiative - New Town Success Zone		-500,000.00
<a href="#">2013-40</a>	SB 1500	103	Communities in Schools		-1,200,000.00
<a href="#">2013-40</a>	SB 1500	103	Corporation to Develop Communities of Tampa		-100,000.00
<a href="#">2013-40</a>	SB 1500	103	Florida Endowment Foundation		-2,000,000.00
<a href="#">2013-40</a>	SB 1500	103	Florida Venture Foundation		-100,000.00
<a href="#">2013-40</a>	SB 1500	103	Florida's Technology Assistance Program		-75,000.00
<a href="#">2013-40</a>	SB 1500	103	GCACC Summer Internship and Job Fair		-100,000.00
<a href="#">2013-40</a>	SB 1500	103	GCR Neighborhood Initiative Summer Job Program		-100,000.00
<a href="#">2013-40</a>	SB 1500	103	Hialeah Junior Fire Academy		-20,000.00
<a href="#">2013-40</a>	SB 1500	103	I am a Leader Foundation		-153,872.00
<a href="#">2013-40</a>	SB 1500	103	Learn2Earn		-500,000.00
<a href="#">2013-40</a>	SB 1500	103	Literacy Jump Start Pilot Project		-110,000.00



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## 2013-14 Vendor Search

Vendor

Search

*\*This search finds Vendor names that begin with the character(s) entered and have payments within the Fiscal Year selected. Once a match is found, the Vendor ID can be selected to access all name variations for that Vendor.*



## 2013-14 Vendor Search

Vendor  at  [Search](#)

\*This search finds Vendor names that begin with the character(s) entered and have payments within the Fiscal Year selected. Once a match is found, the Vendor ID can be selected to access all name variations for that Vendor.

Select a [Vendor Name](#) to view payments made to the Vendor Name selected - OR -  
 Select a [Vendor ID](#) to view payments made to the Vendor and/or SubVendor (with variations in Vendor Name)

Note: Only Vendor IDs that have Federal identification numbers will be displayed.

[Export](#)

Vendor Name	Vendor ID	Payment Amount
<a href="#">AT &amp; T</a>	<a href="#">xxxxx4710</a>	84,783.52
<a href="#">AT YOUR SERVICE CLEANING GROUP</a>	<a href="#">xxxxx7990</a>	990.00
<a href="#">AT YOUR SERVICE PROFESSIONALS</a>	<a href="#">xxxxx1803</a>	1,462.80
<a href="#">AT&amp;T</a>	<a href="#">xxxxx4710</a>	5,057,485.69
<a href="#">AT&amp;T</a>	<a href="#">xxxxx3433</a>	139,880.04
<a href="#">AT&amp;T</a>	<a href="#">xxxxx9052</a>	2,380.00
<a href="#">AT&amp;T COMMUNICATIONS SYSTEMS</a>	<a href="#">xxxxx4710</a>	979.32
<a href="#">AT&amp;T CORPORATION</a>	<a href="#">xxxxx4710</a>	11,203.64
<a href="#">AT&amp;T MOBILITY</a>	<a href="#">xxxxx4710</a>	919.31
<a href="#">AT&amp;T MOBILITY</a>	<a href="#">xxxxx9970</a>	153,455.56
<a href="#">AT&amp;T MOBILITY II LLC</a>	<a href="#">xxxxx9970</a>	115,311.58
<a href="#">ATA CIF LLC</a>	<a href="#">xxxxx5399</a>	384.00
<a href="#">ATALIA FOGEL LMHC PC LLC</a>	<a href="#">xxxxx4918</a>	28.00
<a href="#">ATC GROUP SERVICES</a>	<a href="#">xxxxx9408</a>	1,221.08
<a href="#">ATC HEALTHCARE SERVICES, INC</a>	<a href="#">xxxxx2356</a>	202,912.00
<a href="#">ATC TOWER SERVICES, INC.</a>	<a href="#">xxxxx3707</a>	1,579.32
<a href="#">ATC/VANCOM</a>	<a href="#">xxxxx9560</a>	171,456.00
<a href="#">ATCHISON R.E.</a>		88.40
<a href="#">ATCO MANUFACTURING</a>	<a href="#">xxxxx8834</a>	1,808.00
<a href="#">ATEDRA ELLITON</a>		1,053.25
<a href="#">ATEKA SANFORD</a>		13.01
<a href="#">ATENAS COMMUNITY HEALTH CENTER</a>	<a href="#">xxxxx0779</a>	14.00
<a href="#">ATES G.</a>		438.10
<a href="#">ATHEA ANTOINE</a>		285.00
<a href="#">ATHENA BLOOMFIELD</a>		4,483.25
<a href="#">ATHENA DIAGNOSTICS, INC</a>	<a href="#">xxxxx5826</a>	5,533.50
<a href="#">ATHENA GIORDANO</a>		1,917.75
<a href="#">ATHENA THOMPSON</a>		1,404.00
<a href="#">ATHENA WARD</a>		1,859.25
<a href="#">ATHENS BEHAVIOR MEDICINE INC.</a>	<a href="#">xxxxx4534</a>	14.00



## 2013-14 Vendor Search - Vendor ID

Vendor: xxxxx4710

[Export](#)

Vendor Name	Payment Amount
<a href="#">AT &amp; T</a>	84,783.52
<a href="#">AT&amp;T</a>	5,057,485.89
<a href="#">AT&amp;T COMMUNICATIONS SYSTEMS</a>	979.32
<a href="#">AT&amp;T CORPORATION</a>	11,203.84
<a href="#">AT&amp;T MOBILITY</a>	919.31
<a href="#">CONSUMER INFORMATION AND - AT&amp;T</a>	673.54
<a href="#">PURCHASING CARD - NATIONS BANK - A T &amp; T</a>	64.11
<a href="#">PURCHASING CARD - NATIONS BANK - AT &amp; T</a>	130.11
<a href="#">PURCHASING CARD - NATIONS BANK - AT &amp; T</a>	2,010.81
<a href="#">PURCHASING CARD - NATIONS BANK - AT&amp;T</a>	43,950.76
<a href="#">PURCHASING CARD - NATIONS BANK - AT&amp;T BUSINESS LONG DISTANCE</a>	781.24
<a href="#">PURCHASING CARD - NATIONS BANK - AT&amp;T CORPORATION</a>	8,729.24
<a href="#">PURCHASING CARD - NATIONS BANK - AT&amp;T EDUCATION/TRAINING</a>	250.00
<a href="#">PURCHASING CARD - NATIONS BANK - AT&amp;T MOBILITY</a>	60.00



## External Links



### **Transparency Florida (State Finances)**

All accounting and finance information for the entire state of Florida



### **Transparency Florida (State Budget)**

Budget and spending information for Florida as appropriated



### **Florida Has a Right to Know**

Easy access to State employee payroll and pension information



### **Florida Accountability Contract Tracking System (FACTS)**

Search State contracts by Agency, Vendor or Value



### **Florida Fiscal Portal**

Readable budget related documents submitted by the Governor, Legislature and State Agencies



### **Florida Government Program Summaries**

A monitor of State programs and services provided by the Florida Legislature



## Florida Fiscal Portal

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## *Welcome to the Florida Fiscal Portal.*

This website contains a collection of documents detailing the fiscal status of the State of Florida. The documents include Legislative Budget Requests, Governor's Budget Recommendations, House and Senate Appropriations Bills and a variety of other fiscal publications. Click on a fiscal year to the left to begin browsing the Florida Fiscal Portal.

The documents should be viewed using Adobe Acrobat or Reader version 7.0 or 8.0. Download the most recent version of [Adobe Acrobat Reader](#) 





# Florida Fiscal Portal



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## Publications

- [2013 Fiscal Analysis in Brief](#)
- [Agency Amended Legislative Budget Request Fiscal Year 2013-14](#)
- [Agency Capital Improvements Plans for Fiscal Years 2013-14 through 2017-18](#)
- [Agency Legislative Budget Request for Fiscal Year 2013-2014](#)
- [Agency Long Range Program Plan for Fiscal Year 2013-2014](#)
- [Appropriations Bills Fiscal Year 2013-2014](#)
- [Long-Range Financial Outlook 3 Year Plan](#)
- [Planning and Budgeting Instructions](#)
- [The State of Florida's Budget for Fiscal Year 2013-2014](#)

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- [BOARD OF GOVERNORS AND STATE UNIVERSITY SYSTEM](#)
- [ENVIRONMENTAL PROTECTION](#)
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- [HEALTH](#)
- [HIGHWAY SAFETY AND MOTOR VEHICLES](#)
- [JUSTICE ADMINISTRATION](#)
- [LEGAL AFFAIRS AND ATTORNEY GENERAL](#)
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- [MANAGEMENT SERVICES](#)
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List of Agencies



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## Documents

### ■ First Submission

- [Letter of Transmittal \(34 KB PDF\)](#)
- [Exhibit D-3A: Expenditures by Issue and Appropriation Category \(128 KB PDF\)](#)
- [Schedule I: Trust Funds Available \(25 KB PDF\)](#)

[Adobe Acrobat Reader](#)



# GPS and Transparency Florida

Presentation to the  
Joint Legislative Auditing Committee

September 23, 2013

Mark Frederick, Senior Analyst



The Florida Legislature's Office of Program Policy Analysis & Government Accountability



**Government Program Summaries (GPS)**

**Reports**

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**Presentations**

**PolicyNotes**

A free weekly e-newsletter highlighting OPPAGA publications and other policy resources.



## What's New

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**OPPAGA Report:** Actuarial Review of the July 1, 2012 Actuarial Valuation of the Florida Retirement System, *Report No. 13-FRS*

**Supplemental Report:** Florida Nursing Education Programs, *Report No. 13-09*

**OPPAGA Report:** Prison Volunteer Survey Indicates Overall Satisfaction and Potential for Expanded Roles, *Report No. 13-08*

**OPPAGA Report:** Profile of Florida's Medicaid Home and Community-Based Services Waivers, *Report No. 13-07*

**OPPAGA Report:** Florida's Biotechnology Industry Is Expanding; Cluster Growth Continues to Slowly Progress, *Report No. 13-06*

**OPPAGA Report:** FRS Pension Plan Investment Returns Are Similar to Those of Other States; SBA Is Increasing Alternative Investments, *Report No. 13-05*

## Contact OPPAGA

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### OPPAGA Legislative Key Contacts

## Featured Reports

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**2012 OPPAGA Recommendations Report.** Included in a report section are those recommendations for legislative consideration that would produce savings or other positive fiscal impacts.

### Summary of OPPAGA Published Reports in 2012

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# GPS

## GOVERNMENT PROGRAM SUMMARIES

Office of Program Policy Analysis & Government Accountability

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Welcome to the most complete monitoring service of Florida's state government available on the Internet, the Florida Legislature's GPS!

### What is GPS?

This 4-minute narrated presentation describes GPS and the information it provides on over 200 major state programs.



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## Index of Programs by Agency

Government Program Summaries make it easy to find information about what state agencies are doing to meet the needs of Florida's citizens.

The list below displays state agencies and their major programs. If you do not find what you are looking for through this search feature, please try another search feature on the left bar, or try searching our entire site by using the search box.

- [Agriculture and Consumer Services, Department of](#)
  - [Agricultural Environmental Services](#)
  - [Animal Industry](#)
  - [Aquaculture](#)
  - [Consumer Services](#)
  - [Food Safety and Quality](#)
  - [Food, Nutrition and Wellness](#)
  - [Forest and Resource Protection](#)
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  - [Licensing](#)
  - [Marketing and Development](#)
  - [Office of the Commissioner and Administration](#)
  - [Plant Industry](#)
- [Attorney General, Office of the \(Department of Legal Affairs\)](#)
  - [Criminal and Civil Litigation](#)
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  - [Statewide Prosecution](#)
  - [Victim Services](#)
- [Business and Professional Regulation, Department of](#)

SEARCH

Go

4122

*Department of Agriculture and Consumer Services***What is the purpose of the department?**

The [Department of Agriculture and Consumer Services](#) safeguards the public and supports Florida's agricultural economy by

- assisting Florida farmers and agricultural industries with the production and promotion of agricultural products;
- conserving and protecting the state's agricultural and natural resources by reducing wildfires, promoting environmentally safe agricultural practices, and managing public lands;
- ensuring the safety and wholesomeness of food and other consumer products through inspection and testing programs; and
- protecting consumers from unfair and deceptive business practices and providing consumer information.

**How does the department perform its mission?**

The Department of Agriculture and Consumer Services accomplishes its mission through four major programs.

- [Agricultural Economic Development Program](#) assists Florida's agricultural industry with the production and marketing of commodities in order to maintain and enhance Florida agriculture in the national and international marketplace through Agricultural Interdiction Stations and six divisions ([Animal Industry](#), [Aquaculture](#), [Food, Nutrition and Wellness](#), [Fruit and Vegetables](#), [Marketing and Development](#), and [Plant Industry](#)).
- [Consumer Protection Program](#) protects consumers and their property, as well as resources upon which they depend, from

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Print This Summary

division also issues concealed weapon or firearm licenses.

Also contained within the department's administrative budget category are three significant functions—the Offices of Agricultural Water Policy, [Agricultural Law Enforcement](#), and Energy.

**What is the department's budget?**

FISCAL YEAR BUDGET 2013-14		
AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE	DOLLARS	POSITIONS
<b>PROGRAM: AGRICULTURAL ECONOMIC DEVELOPMENT</b>		
<a href="#">AGRICULTURAL PRODUCTS MARKETING</a>	49,175,037	156.00
<a href="#">ANIMAL PEST AND DISEASE CONTROL</a>	10,379,891	114.50
<a href="#">AQUACULTURE</a>	5,015,346	44.00
<a href="#">FOOD, NUTRITION AND WELLNESS</a>	1,103,275,220	70.00
<a href="#">FRUITS AND VEGETABLES INSPECTION AND ENFORCEMENT</a>	9,833,312	115.00
<a href="#">PLANT PEST AND DISEASE CONTROL</a>	39,374,303	371.00
<b>PROGRAM: AGRICULTURE MANAGEMENT INFORMATION CENTER</b>		
<a href="#">OFFICE OF AGRICULTURE TECHNOLOGY SERVICES</a>	7,046,062	44.00
<b>PROGRAM: CONSUMER PROTECTION</b>		
<a href="#">AGRICULTURAL ENVIRONMENTAL SERVICES</a>	16,640,920	183.00
<a href="#">CONSUMER PROTECTION</a>	17,901,182	274.00
<b>PROGRAM: FOOD SAFETY AND QUALITY</b>		
<a href="#">FOOD SAFETY INSPECTION AND ENFORCEMENT</a>	22,994,972	300.00
<b>PROGRAM: FOREST AND RESOURCE PROTECTION</b>		
<a href="#">LAND MANAGEMENT</a>	46,375,674	449.00
<a href="#">WILDFIRE PREVENTION AND MANAGEMENT</a>	59,734,742	727.50
<b>PROGRAM: OFFICE OF THE COMMISSIONER AND ADMINISTRATION</b>		
<a href="#">AGRICULTURAL LAW ENFORCEMENT</a>	18,839,465	272.00
<a href="#">AGRICULTURAL WATER POLICY COORDINATION</a>	21,053,450	34.00
<a href="#">DIVISION OF LICENSING</a>	23,443,812	234.00
<a href="#">EXECUTIVE DIRECTION AND SUPPORT SERVICES</a>	16,997,549	174.25
<a href="#">OFFICE OF ENERGY</a>	3,064,765	15.00
<b>TOTAL</b>	<b>1,471,145,702</b>	<b>3,577.25</b>

Source: [www.transparencyflorida.gov](http://www.transparencyflorida.gov)

**Current issues**

**Additional Water Supply Responsibilities.** Chapter [2013-177](#), *Laws of Florida*, makes the Department of Agriculture and Consumer Services responsible for establishing an agricultural water supply planning program to develop data regarding prospective agricultural water supply demand. For purposes of regional water supply plans, the law requires water management districts to consider the data supplied by the department, and agricultural demand projection data and analysis submitted by local governments, in determining the best available data for future agricultural water supply demands.

**Land Management.** Chapter [2013-226](#), *Laws of Florida*, transfers all management authority, funding, and property of the preserve at



## Welcome to the Transparency Florida Website

The Florida Legislature created Transparency Florida to provide the public with unprecedented access to state government spending information by posting Florida's operating budget and associated expenditure records online.

Transparency Florida is designed to provide a current, continually updated picture of the state's operating budget as well as daily expenditures made by state agencies. The numbers are updated nightly as funds are released to agencies, transferred between budget categories, and payments are written for goods and services.

This site is a work in progress; in the coming months our goal is to add more information regarding individual expenditures, vendor payments, and other levels of government spending. Our desire is to increase fiscal accountability in state spending by providing citizens with a useful tool for understanding how their tax dollars are being appropriated and spent.

## Getting Started

Please take a few moments to explore the site. First time users, please review the [Training Overview](#) for general information about the data and tips on how to navigate this site. A [glossary](#) of terms and definitions is also provided under Site Information.

By taking a moment to explore these documents, you will be better equipped to realize the full potential of this site. To navigate, use the tabs or "breadcrumb" links that appear at the top of the screen. Within the Operating Budget tab you can browse by agency, which enables you to view individual expenditures within specific program areas, or by bill format to review proviso or bill text. For descriptive information on agency operations, click on Government Program Summaries (GPS) or the text icon by each agency.

Additional information associated with data on this site is maintained by each state agency. We have included a list of [agency contacts](#) should you have additional questions, need more information, or wish to make a public records request.

STATEWIDE

Update

Statewide

### Operating Budget Overview



Operational Appropriations & Disbursements in Billions



Fixed Capital Outlay Appropriations & Disbursements in Billions



Positions in Thousands

- Operational Disbursements
- Operational Appropriations
- FCO Disbursements
- FCO Appropriations
- Filled Positions
- Total Positions

Transparency Florida  
User Experience Task Force

Operating Budget  
by Program Area

GPS  
Agency Descriptions


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 Fiscal Year **2013-14**
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## 2013-14 Operating Budget in Agency Format

[Agency Format](#)
[Ledger Format](#)

 Agency 

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[Update](#)
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Agencies	Fiscal Year Budget 2013-14		Agency Descriptions
	Dollars	Positions	
<a href="#">ADMINISTERED FUNDS</a>	346,932,754	0.00	
<a href="#">AGENCY FOR HEALTH CARE ADMINISTRATION</a>	24,016,784,360	1,652.00	
<a href="#">AGENCY FOR PERSONS WITH DISABILITIES</a>	1,116,272,982	2,908.00	
<a href="#">AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE</a>	1,471,145,702	3,577.25	
<a href="#">BUSINESS AND PROFESSIONAL REGULATION, DEPARTMENT OF</a>	143,868,853	1,612.25	
<a href="#">CHILDREN AND FAMILIES, DEPARTMENT OF</a>	2,816,771,941	11,603.50	
<a href="#">CITRUS, DEPARTMENT OF</a>	61,244,468	57.00	
<a href="#">CORRECTIONS, DEPARTMENT OF</a>	2,152,374,278	23,268.00	
<a href="#">ECONOMIC OPPORTUNITY, DEPARTMENT OF</a>	1,035,365,037	1,621.00	
<a href="#">EDUCATION, DEPARTMENT OF</a>	22,712,986,149	3,098.25	
<a href="#">ELDER AFFAIRS, DEPARTMENT OF</a>	267,527,886	448.00	
<a href="#">ENVIRONMENTAL PROTECTION, DEPARTMENT OF</a>	1,313,348,383	3,118.00	
<a href="#">FINANCIAL SERVICES, DEPARTMENT OF</a>	308,541,109	2,602.50	
<a href="#">FISH AND WILDLIFE CONSERVATION COMMISSION</a>	312,164,788	2,112.50	
<a href="#">GOVERNOR, EXECUTIVE OFFICE OF THE</a>	425,063,365	429.00	
<a href="#">HEALTH, DEPARTMENT OF</a>	2,828,882,267	15,768.25	
<a href="#">HIGHWAY SAFETY AND MOTOR VEHICLES, DEPARTMENT OF</a>	422,095,665	4,419.00	
<a href="#">JUSTICE ADMINISTRATION</a>	793,610,894	10,215.25	
<a href="#">JUVENILE JUSTICE, DEPARTMENT OF</a>	528,596,443	3,482.50	
<a href="#">LAW ENFORCEMENT, DEPARTMENT OF</a>	266,654,420	1,710.00	
<a href="#">LEGAL AFFAIRS, DEPARTMENT OF, AND ATTORNEY GENERAL</a>	202,057,714	1,295.50	
<a href="#">LEGISLATIVE BRANCH</a>	317,208,257	1,700.11	
<a href="#">LOTTERY, DEPARTMENT OF THE</a>	155,062,112	420.00	


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## 2013-14 Operating Budget in Agency Format

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 Agency **AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE**

 View **Table**
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AGRICULTURE AND CONSUMER SERVICES, DEPARTMENT OF, AND COMMISSIONER OF AGRICULTURE	Fiscal Year Budget 2013-14		Agency Descriptions
	Dollars	Positions	
<b>PROGRAM: AGRICULTURAL ECONOMIC DEVELOPMENT</b>			
<a href="#">AGRICULTURAL PRODUCTS MARKETING</a>	49,175,037	156.00	
<a href="#">ANIMAL PEST AND DISEASE CONTROL</a>	10,379,891	114.50	
<a href="#">AQUACULTURE</a>	5,015,346	44.00	
<a href="#">FOOD, NUTRITION AND WELLNESS</a>	1,103,275,220	70.00	
<a href="#">FRUITS AND VEGETABLES INSPECTION AND ENFORCEMENT</a>	9,833,312	115.00	
<a href="#">PLANT PEST AND DISEASE CONTROL</a>	39,374,303	371.00	
<b>PROGRAM: AGRICULTURE MANAGEMENT INFORMATION CENTER</b>			
<a href="#">OFFICE OF AGRICULTURE TECHNOLOGY SERVICES</a>	7,046,062	44.00	
<b>PROGRAM: CONSUMER PROTECTION</b>			
<a href="#">AGRICULTURAL ENVIRONMENTAL SERVICES</a>	16,640,920	183.00	
<a href="#">CONSUMER PROTECTION</a>	17,901,182	274.00	
<b>PROGRAM: FOOD SAFETY AND QUALITY</b>			
<a href="#">FOOD SAFETY INSPECTION AND ENFORCEMENT</a>	22,994,972	300.00	
<b>PROGRAM: FOREST AND RESOURCE PROTECTION</b>			
<a href="#">LAND MANAGEMENT</a>	46,375,874	449.00	
<a href="#">WILDFIRE PREVENTION AND MANAGEMENT</a>	59,734,742	727.50	
<b>PROGRAM: OFFICE OF THE COMMISSIONER AND ADMINISTRATION</b>			
<a href="#">AGRICULTURAL LAW ENFORCEMENT</a>	18,839,465	272.00	
<a href="#">AGRICULTURAL WATER POLICY COORDINATION</a>	21,053,450	34.00	
<a href="#">DIVISION OF LICENSING</a>	23,443,812	234.00	
<a href="#">EXECUTIVE DIRECTION AND SUPPORT SERVICES</a>	16,997,549	174.25	
<a href="#">OFFICE OF ENERGY</a>	3,064,765	15.00	
<b>Total</b>	<b>1,471,145,702</b>	<b>3,577.25</b>	

SEARCH

Go

4125

*Department of Agriculture and Consumer Services  
Food Safety and Quality*

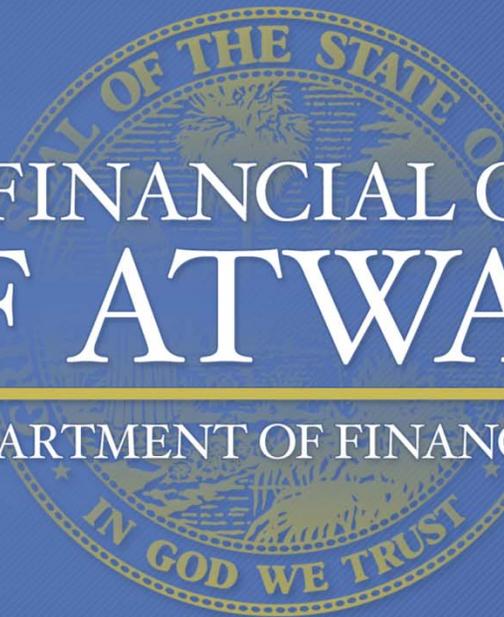
<b>What is the purpose of the program?</b>	The Food Safety and Quality Program, consisting of the <a href="#">Division of Food Safety Inspection and Enforcement</a> , is responsible for assuring the public of a safe, wholesome and properly represented food supply, by permitting and inspecting food and dairy establishments; inspecting food and dairy products; and performing specialized laboratory analyses on a variety of food and dairy products sold or produced in Florida. Division staff monitors food and dairy products from farm gate through processing and distribution to the retail point of purchase.															
<b>How is the program organized?</b>	The division includes four bureaus. <ul style="list-style-type: none"> <li>• <a href="#">Bureau of Chemical Residue Laboratories</a></li> <li>• <a href="#">Bureau of Dairy Industry</a></li> <li>• <a href="#">Bureau of Food and Meat Inspection</a></li> <li>• <a href="#">Bureau of Food Laboratories</a></li> </ul>															
<b>What is the compliance rate of food and dairy establishments?</b>	In Fiscal Year 2011-12, 92.7% of the food establishments inspected by the Division of Food Safety met food safety and sanitation requirements. In addition, of the 1,498 dairy establishments inspected, 85.9% met food safety and sanitation requirements. These results are consistent with compliance rates of the previous fiscal year.															
<b>How is the program funded?</b>	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="2" style="text-align: right;">FISCAL YEAR BUDGET 2013-14</th> </tr> <tr> <th></th> <th style="text-align: right;">DOLLARS</th> <th style="text-align: right;">POSITIONS</th> </tr> </thead> <tbody> <tr> <td>PROGRAM: FOOD SAFETY AND QUALITY</td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;"><a href="#">FOOD SAFETY INSPECTION AND ENFORCEMENT</a></td> <td style="text-align: right;">22,994,972</td> <td style="text-align: right;">300.00</td> </tr> <tr> <td>TOTAL</td> <td style="text-align: right;">22,994,972</td> <td style="text-align: right;">300.00</td> </tr> </tbody> </table> <p>Source: <a href="http://www.transparencyflorida.gov">www.transparencyflorida.gov</a></p>		FISCAL YEAR BUDGET 2013-14			DOLLARS	POSITIONS	PROGRAM: FOOD SAFETY AND QUALITY			<a href="#">FOOD SAFETY INSPECTION AND ENFORCEMENT</a>	22,994,972	300.00	TOTAL	22,994,972	300.00
	FISCAL YEAR BUDGET 2013-14															
	DOLLARS	POSITIONS														
PROGRAM: FOOD SAFETY AND QUALITY																
<a href="#">FOOD SAFETY INSPECTION AND ENFORCEMENT</a>	22,994,972	300.00														
TOTAL	22,994,972	300.00														

OPPAGA Home  
GPS Home

Navigate

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Print This Summary

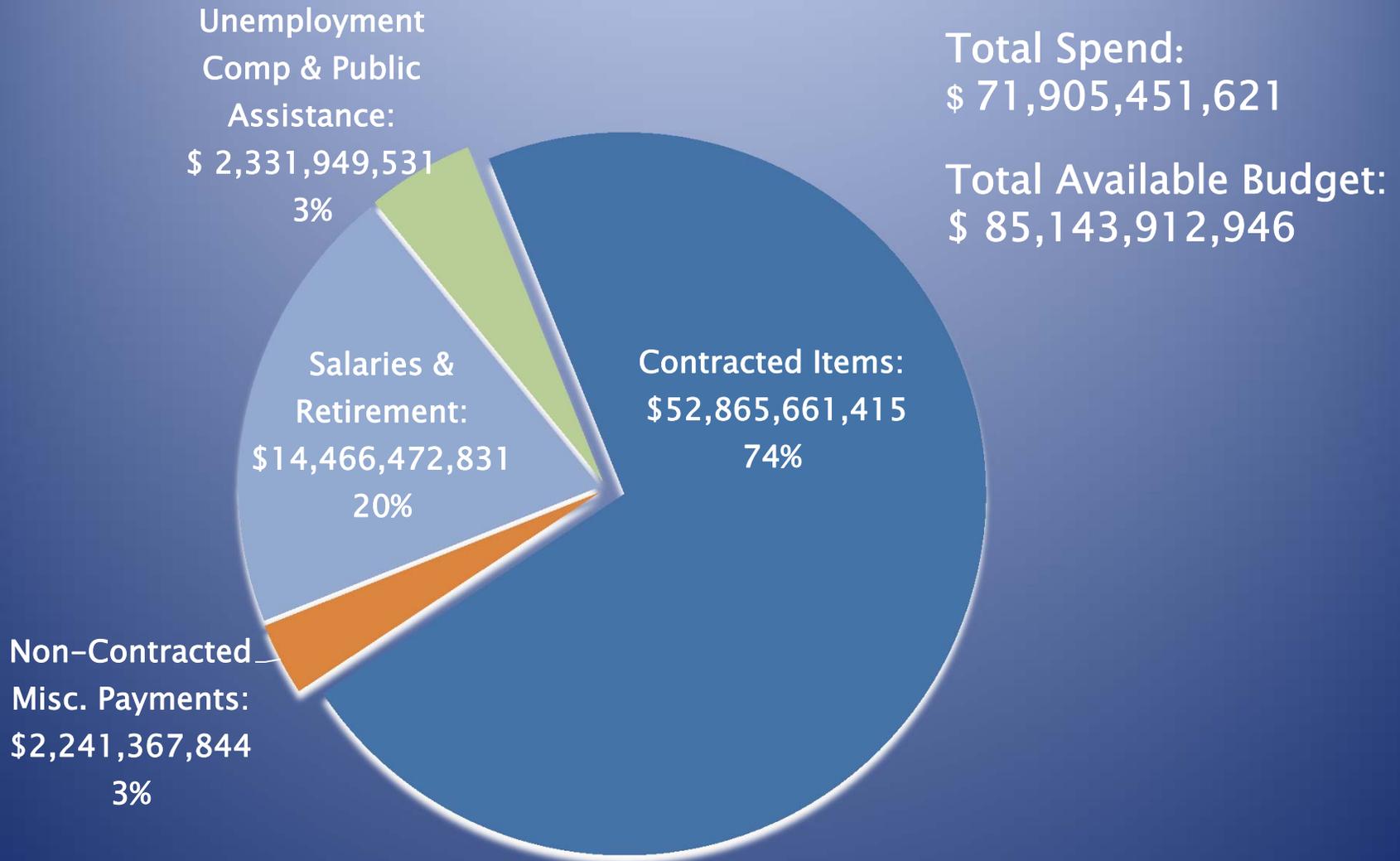


CHIEF FINANCIAL OFFICER  
**JEFF ATWATER**  
FLORIDA DEPARTMENT OF FINANCIAL SERVICES

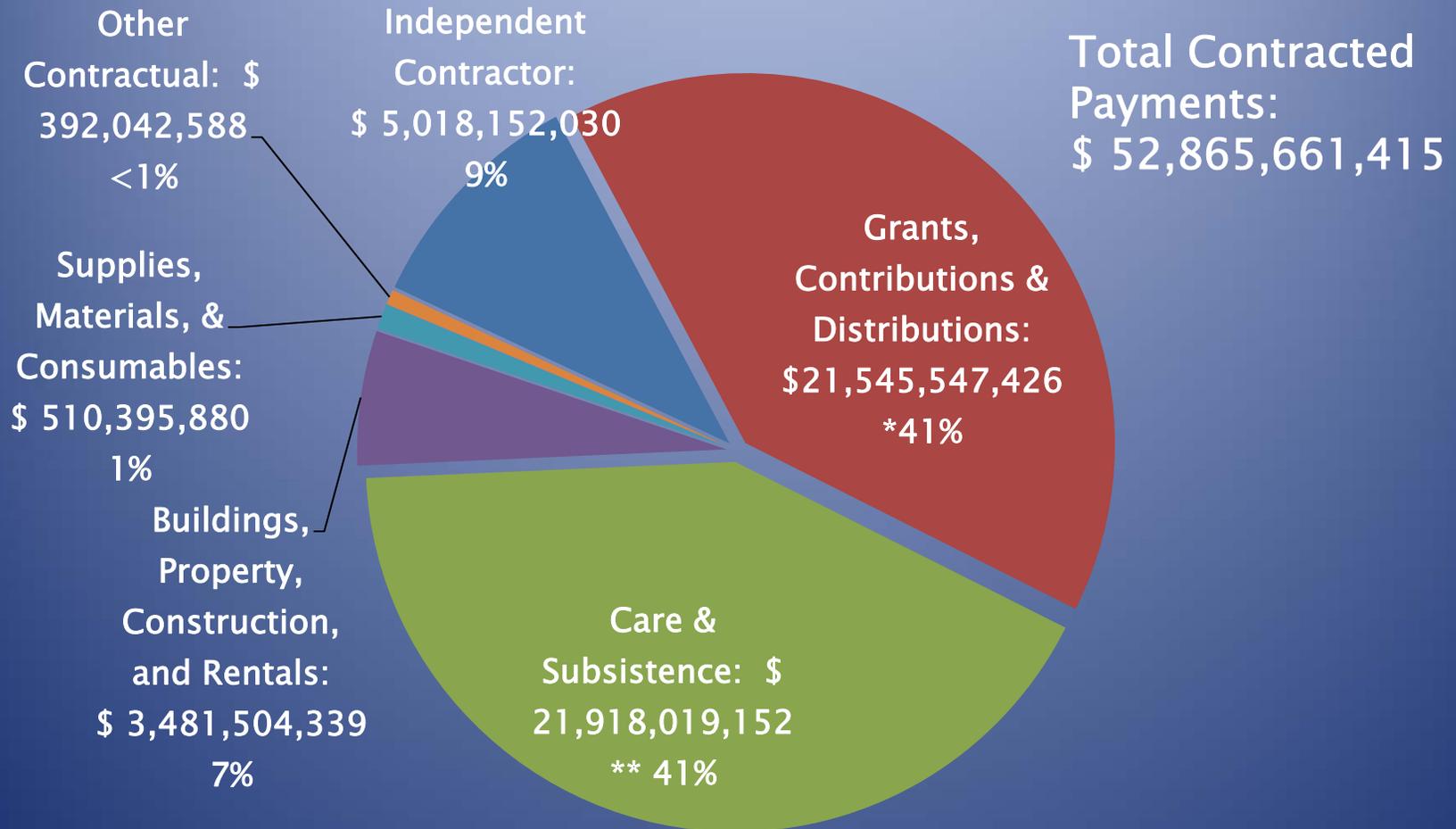
**CFO's Contract Reporting Website:  
Florida Accountability Contract Tracking System  
(FACTS)**

**Joint Legislative Auditing Committee  
September 23, 2013**

# Total State Spend for Fiscal Year 2012-13



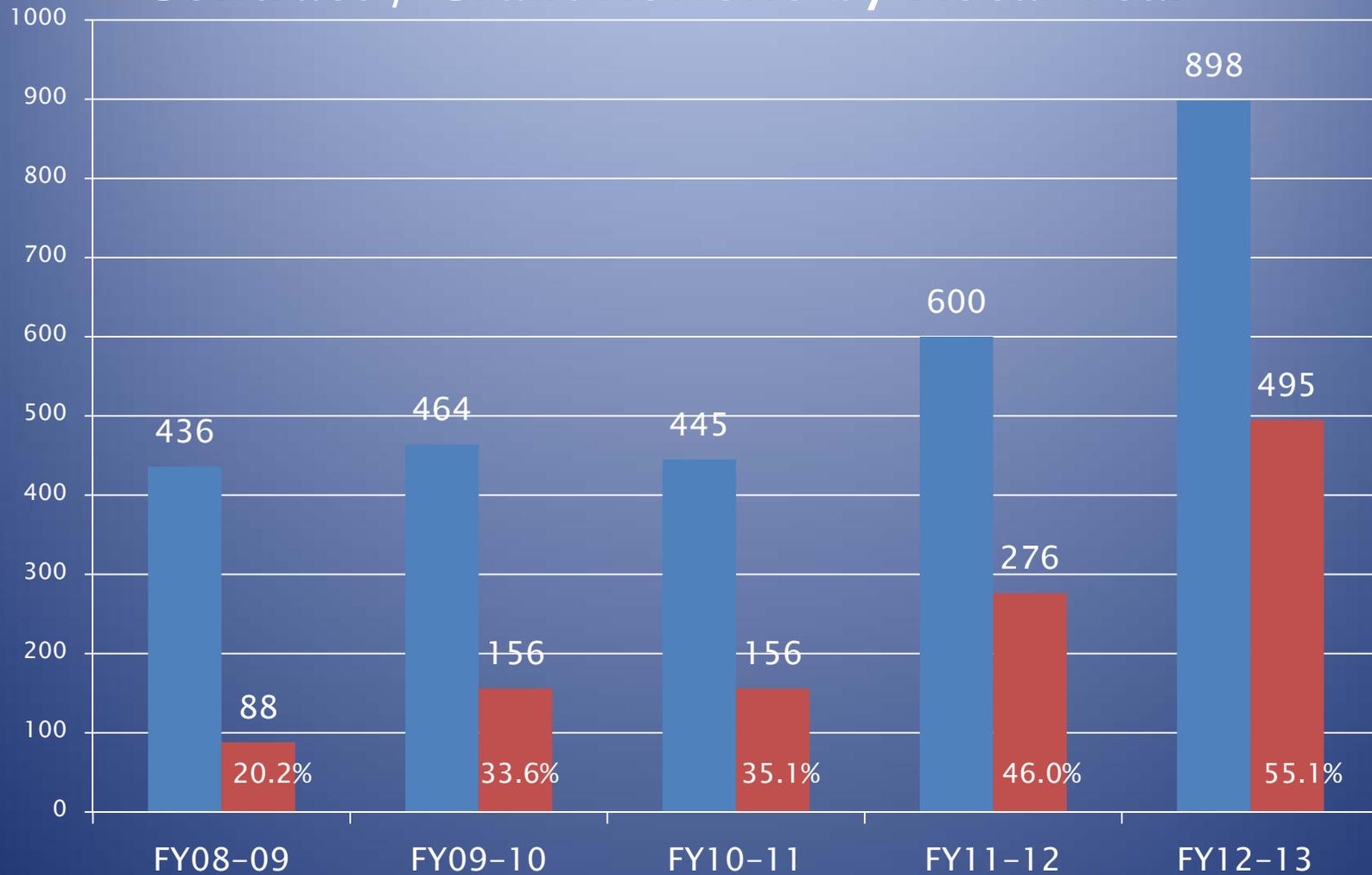
# Breakdown of Contracted Spending for Fiscal Year 2012–2013



\*Includes Florida Education Finance Program (FEFP) payments totaling \$12,419,810,227

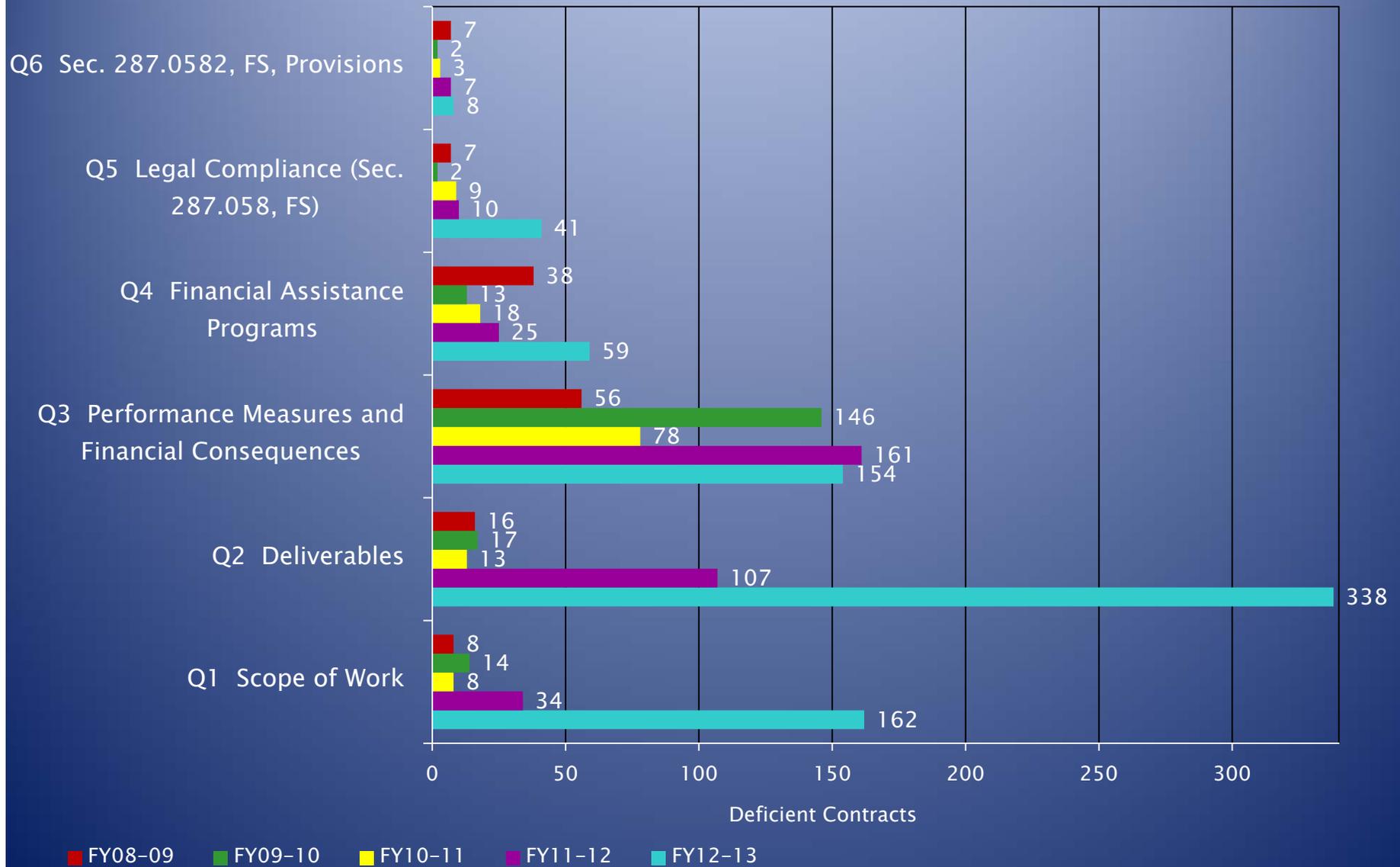
\*\*Includes Medicaid payments totaling \$20,335,564,165

# Contract / Grant Reviews by Fiscal Year



■ Number of Contracts Reviewed ■ Number of Contracts with deficiencies

# Error Types for Contracts/Grants Reviewed FY 2008-09 through FY 2012-13



# Transparency

## HB 5401

# Statutory Requirements – Transparency

- SB 2096 was adopted into Law (2011–49) during the 2011 Session

“The Chief Financial Officer shall provide public access to a state contract management system that provides information and documentation relating to contracts procured by **governmental entities**”

- HB 5401 was adopted into Law (2013–54) during the 2013 Session and replaced reporting required for “governmental entities” with “**state entities**”

# Statutory Requirements – Transparency

HB 5401 also included the following:

- Defines a contract as “a written agreement or purchase order issued for the purchase of goods or services or a written agreement for the receipt of state or federal financial assistance”
- Defines a procurement document as “any document or material provided to the public or any vendor as part of a formal competitive solicitation of goods or services undertaken by a state entity, and a document or material submitted in response to a formal competitive solicitation by any vendor who is awarded the resulting contract”

# Statutory Requirements – Transparency

- Added electronic copies of contracts and procurement documents to the reporting requirements
- Added a requirement for use of appropriate internet security
- Added a requirement for the redaction/removal of information that is exempt from public record
- Allows the Department of Legal Affairs and Department of Agriculture and Consumer Services to post information on their own Agency–managed website
- By January 1, 2014, each state entity shall post existing contracts that were executed before July 1, 2013, with payment from state funds made after June 30, 2013

# FACTS Project Overview

- Phase 1 – Contract Information (Completed April 2012)
- Phase 2 – Payment Information (Completed July 2012)
- Phase 3 – Contract Audits (Completed October 2012)
- Phase 4 – Contract Images (Partial Completion August 2012). Piloted functionality with the Department of Transportation and the Department of Financial Services. Remaining agencies are scheduled to begin loading images in October 2013

Note: For data integrity, FACTS has been integrated with FLAIR and the DFS contract audit system.

# FACTS Project Overview

- Phase 5A – Grant Disbursements (Target October 2013) Agencies will need 3 to 6 months to complete the upload of their grant disbursement information
- Phase 5B – Grant Award (Target March 2014) Agencies will need 3 to 6 months to complete the upload of their grant award information
- Phase 6 – Purchase Order Information (Target October 2013) PO data is loaded from the State's procurement system, MyFloridaMarketPlace

# FACTS is accessible from the CFO's transparency homepage

The screenshot shows the homepage of the Florida Chief Financial Officer's Transparency Florida website. At the top is a dark blue navigation bar with links for Home, News, Contact Us, About the Agency, Español, and Search. Below this is a large dark blue banner featuring the CFO's name, Jeff Atwater, the Florida Chief Financial Officer's seal, and the text "FLORIDA'S CHIEF FINANCIAL OFFICER" and "TRANSPARENCY FLORIDA" in large white letters, with the tagline "An Open Door to Florida's Finances" in italics. A small portrait of Jeff Atwater is on the left, and a paragraph of text on the right explains the site's purpose: "Transparency ensures accountability, and Floridians have a right to see how every penny of the money they send to their government is spent. This website allows Floridians to scrutinize state budgets, payments and contracts and hold their government accountable for how every dollar is spent." Below the banner is a breadcrumb trail: "Home > Transparency Florida". On the left is a vertical sidebar with a blue arrow-shaped header "CFO'S INITIATIVES" and a blue arrow-shaped footer "FIND A SERVICE". The sidebar lists three categories: "Transparency Florida", "Finances & Economy", and "Fraud & Consumer Protection". To the right of the sidebar are four service tiles, each with a circular icon and text: "State Budget" (with a stack of money icon), "Where State Dollars Go: Your Money Matters" (with a dollar sign icon), "State Contract Search: FACTS" (with a person looking at a document icon), and "State Contract Audits" (with a person wearing glasses icon).

Home News Contact Us About the Agency Español Search

JEFF ATWATER  FLORIDA'S CHIEF FINANCIAL OFFICER

## TRANSPARENCY FLORIDA

*An Open Door to Florida's Finances*

 **T**ransparency ensures accountability, and Floridians have a right to see how every penny of the money they send to their government is spent. This website allows Floridians to scrutinize state budgets, payments and contracts and hold their government accountable for how every dollar is spent.

Home > Transparency Florida

**CFO'S INITIATIVES**

- Transparency Florida
- Finances & Economy
- Fraud & Consumer Protection

**FIND A SERVICE**

-  State Budget
-  Where State Dollars Go: Your Money Matters
-  State Contract Search: FACTS
-  State Contract Audits

# Main Search page is easy to use

## Main Search

Quick Tips

### Search Contracts

[Advanced Contract Search](#)

To search for contract information please enter at least one search criteria in the fields below. If you would like to see details for all agencies or all commodity groups, please provide additional criteria in any of the remaining fields.

Agency Name

DEPARTMENT OF FINANCIAL SERVICES

Vendor Name

Wells

Agency Assigned Contract ID (if known)

Contract Dollar Value

From  To

Beginning and/or Ending Dates of Contract (mm/dd/yyyy)

Begin  End

Commodity/Service Type

ALL COMMODITY GROUPS

Show contracts with published audits only

By using this Search you agree to [terms and conditions](#) of the Search.

Reset

Search Contracts

### Results

Displaying 1 to 4 of 4

[Download Results](#)

<u>CONTRACT SHORT TITLE</u> ▲	<u>AGENCY NAME</u>	<u>VENDOR NAME</u>	<u>AGENCY ASSIGNED CONTRACT ID</u>	<u>TOTAL CONTRACT AMOUNT</u>	<u>COMMODITY/SERVICE TYPE</u>	<u>CONTRACT TYPE</u>	<u>VIEW AUDITS</u>
<a href="#">Banking</a>	DEPARTMENT OF FINANCIAL SERVICES	WELLS FARGO BANKS	TR139	\$0.00	<a href="#">Multiple</a>	Standard Two Party A...	<a href="#">View</a>
<a href="#">DPA</a>	DEPARTMENT OF FINANCIAL SERVICES	WELLS FARGO BANKS	TR115	\$5,870,000.00	<a href="#">Multiple</a>	Standard Two Party A...	<a href="#">View</a>
<a href="#">EFT &amp; Disb</a>	DEPARTMENT OF FINANCIAL SERVICES	WELLS FARGO BANKS	TR174	\$0.00	<a href="#">Multiple</a>	Standard Two Party A...	<a href="#">View</a>

# Contract summary information is always displayed at the top of each page. **Details** page groups contract information in boxes for easy identification

[Back to Contract Search](#)

## Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES  
Long Title: EFT and Controlled Disbursement  
Total Contract Amount: \$0.00  
Total Payments to date: \$232,230.82  
General Description: This Contract is with a financial institution to provide banking services related to the State of Florida's Electronic Funds Transfer (EFT), warrant disbursements, and their settlement.

Agency Contract ID: TR174  
Vendor Name: WELLS FARGO BANKS  
Total Budgetary Amount: \$5,881,681.92  
Date of Execution: 02/19/2013

**Details** | Deliverables | Payments | Documents | Audits

### Main Information

Agency Contract ID: TR174  
FLAIR Contract ID: D0716  
Short Title: EFT & Disb  
Long Title: EFT and Controlled Disbursement  
Contract Type: Standard Two Party Agreement by Statute  
Contract Status: Active  
Date of Execution: 02/19/2013  
Date of Beginning: 02/19/2013  
Original End Date: 02/28/2016  
Agency Service Area: TR  
Statutory Authority: 17.52  
Contract Involves State or Federal Financial Assistance: No  
Recipient Type:  
Provide for Administrative Cost: No  
Provide for Periodic Increase: No

### Procurement Information

Authorized Advanced Payment: No  
Method of Procurement: Agency Invitation to Negotiate [s. 287.057 (1) (c), FAC]  
State Contract Term ID:  
Contract's Exemption Justification:  
Agency Reference Number: DFS TR ITN 11/12-12  
Business Case Study Done: No  
Legal Challenges to Procurement: No

### Outsourcing / Capital Improvements

Was the Contracted Function Previously Performed by the State: Yes  
Was the Contracted Function Considered for Insourcing back to the State: No  
Did the Vendor Make Capital Improvements on State Property: No

# Details page also includes budget information, contract changes, and grant numbers (CFDA/CSFA) when applicable

## Budget Information

Original Contract Amount: \$0.00

Total Contract Amount: \$0.00

Total Recurring Budgetary Amount: \$5,881,681.92

Total Non-Recurring Budgetary Amount: \$0.00

Total Budgetary Amount: \$5,881,681.92

Total Unfunded Amount: (\$5,881,681.92)

As of Date: 3/4/2013

[Download Budget Information](#) 

RECURRING BUDGETARY AMOUNT	ACCOUNT CODE	FISCAL YEAR EFFECTIVE DATE	FY	COST ACCUMULATOR	AGENCY AMENDMENT REFERENCE
\$1,899,847.71	43-20-2-725001-43100300-00-100777-00	04/01/2013	2012-2013		
\$3,981,834.21	43-10-1-000122-43200100-00-100777-00	02/19/2013	2012-2013		

No Non-Recurring Budgetary records Found for this contract.

[BACK TO TOP](#) ↑

## Contract Change

No Contract Changes Found for the contract.

[BACK TO TOP](#) ↑

## Vendor

[Download Vendor](#) 

NAME	CITY STATE ZIP	MINORITY VENDOR DESIGNATION
WELLS FARGO BANKS	MINNEAPOLIS MN 554850000	Non-Minority

[BACK TO TOP](#) ↑

## CFDA

No CFDA Codes Found for the contract.

## CSFA

No CSFA Codes Found for the contract.

# Deliverables page provides details on the contract's pricing, performance measures, and financial consequences

**Contract Information**

[Back to Contract Search](#)

### Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES	Agency Contract ID: TR174
Long Title: EFT and Controlled Disbursement	Vendor Name: WELLS FARGO BANKS
Total Contract Amount: \$0.00	Total Budgetary Amount: \$5,881,681.92
Total Payments to date: \$232,230.82	Date of Execution: 02/19/2013

**General Description:** This Contract is with a financial institution to provide banking services related to the State of Florida's Electronic Funds Transfer (EFT), warrant disbursements, and their settlement.

Details
**Deliverables**
Payments
Documents
Audits

[Expand All Deliverables](#)
[Download Deliverables](#)

MORE	DELIVERABLE NUMBER ▲	COMMODITY/SERVICE TYPE	MAJOR DELIVERABLE	METHOD OF PAYMENT
+		BANKING, FINANCIAL SERVICES	Project Plan for file interface	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Solution Architecture and Design	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Production Implementation Guide	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Test Plan for Services	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	Go-Live	Fixed Fee / Unit Rate
-		BANKING, FINANCIAL SERVICES	Pay State Warrants	Fixed Fee / Unit Rate
<p><b>Major Deliverable:</b> Pay State Warrants  <b>Deliverable Price:</b> \$0.07  <b>Non Price Justification:</b>  <b>Performance Metrics:</b> Receipt of processed file.  <b>Financial Consequences:</b> The Department will be unable to fund the warrants presented for settlement.  <b>Source Documentation Page Reference:</b> 35  <b>Deliverable Number:</b></p>				
+		BANKING, FINANCIAL SERVICES	Notification of System Changes	Fixed Fee / Unit Rate
+		BANKING, FINANCIAL SERVICES	System Interface files	Fixed Fee / Unit Rate

# Payments page displays payment information that has been recorded to the contract number in the State's accounting system (FLAIR)

## Contract Information

[Back to Contract Search](#)

### Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES

Agency Contract ID: TR174

Long Title: EFT and Controlled Disbursement

Vendor Name: WELLS FARGO BANKS

Total Contract Amount: \$0.00

Total Budgetary Amount: \$5,881,681.92

Total Payments to date: \$232,230.82

Date of Execution: 02/19/2013

**General Description:** This Contract is with a financial institution to provide banking services related to the State of Florida's Electronic Funds Transfer (EFT), warrant disbursements, and their settlement.

[Details](#) [Deliverables](#) **[Payments](#)** [Documents](#) [Audits](#)

Payments are also referred to as expenditures (creating or incurring a legal obligation to disburse money) or disbursements (the payment of expenditures). Payments include disbursements and accounting adjustments made on a contract. Payments are always positive amounts while accounting adjustments may be positive or negative depending on the type of adjustment.

### Payment Details

[Expand All Payments](#) [Download Payments](#) 

"Date" in the listing below indicates the date the payment voucher was recorded in the system, not the date the payment was issued.

MORE	FISCAL YEAR	TOTAL AMOUNT																																										
<input type="checkbox"/>	2013-2014	\$35,049.09																																										
	<table border="1"> <thead> <tr> <th>STATEWIDE DOCUMENT #</th> <th>AGENCY DOCUMENT #</th> <th>VENDOR NAME</th> <th>AMOUNT</th> <th>L1</th> <th>GF</th> <th>SF</th> <th>FID</th> <th>BE</th> <th>IBI</th> <th>CAT</th> <th>YR</th> <th>CFI</th> <th>DATE</th> </tr> </thead> <tbody> <tr> <td>D4000122646</td> <td>V0028450001</td> <td>WELLS FARGO BANKS</td> <td>\$26,465.94</td> <td>43</td> <td>10</td> <td>1</td> <td>000122</td> <td>43200100</td> <td>00</td> <td>100777</td> <td>00</td> <td></td> <td>09/04/2013</td> </tr> <tr> <td>D4000122648</td> <td>V0028470001</td> <td>WELLS FARGO BANKS</td> <td>\$8,583.15</td> <td>43</td> <td>20</td> <td>2</td> <td>725001</td> <td>43100300</td> <td>00</td> <td>100777</td> <td>00</td> <td></td> <td>09/04/2013</td> </tr> </tbody> </table>	STATEWIDE DOCUMENT #	AGENCY DOCUMENT #	VENDOR NAME	AMOUNT	L1	GF	SF	FID	BE	IBI	CAT	YR	CFI	DATE	D4000122646	V0028450001	WELLS FARGO BANKS	\$26,465.94	43	10	1	000122	43200100	00	100777	00		09/04/2013	D4000122648	V0028470001	WELLS FARGO BANKS	\$8,583.15	43	20	2	725001	43100300	00	100777	00		09/04/2013	
STATEWIDE DOCUMENT #	AGENCY DOCUMENT #	VENDOR NAME	AMOUNT	L1	GF	SF	FID	BE	IBI	CAT	YR	CFI	DATE																															
D4000122646	V0028450001	WELLS FARGO BANKS	\$26,465.94	43	10	1	000122	43200100	00	100777	00		09/04/2013																															
D4000122648	V0028470001	WELLS FARGO BANKS	\$8,583.15	43	20	2	725001	43100300	00	100777	00		09/04/2013																															
<input type="checkbox"/>	2012-2013	\$197,181.73																																										

If a payment or adjustment to a contract was made before July 1, 2012, the information may not be posted in this system.

# Documents page allows the public access to scanned images of the original contract and any subsequent amendments

**Contract Information**

[Back to Contract Search](#)

### Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES      Agency Contract ID: TR174  
Long Title: EFT and Controlled Disbursement      Vendor Name: WELLS FARGO BANKS  
Total Contract Amount: \$0.00      Total Budgetary Amount: \$5,881,681.92  
Total Payments to date: \$232,230.82      Date of Execution: 02/19/2013

**General Description:** This Contract is with a financial institution to provide banking services related to the State of Florida's Electronic Funds Transfer (EFT), warrant disbursements, and their settlement.

[Details](#)   [Deliverables](#)   [Payments](#)   **[Documents](#)**   [Audits](#)

### Documents

**Contract Documents**

*Click on the pdf icon to view the document*

CONTRACT/AMENDMENT	CHANGE TYPE	EXECUTED DATE	DOCUMENT UPLOAD DATE	VIEW
Original Contract - D0716	Original Contract	02/19/2013	3/5/2013 8:41:29 AM	

**Agency Resources**

Description: There are no additional agency resources at this time.

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# Audits page will display the results of contract reviews completed by the CFO's office

## Contract Information

[Back to Contract Search](#)

### Summary

Agency Name: DEPARTMENT OF FINANCIAL SERVICES

Agency Contract ID: TR174

Long Title: EFT and Controlled Disbursement

Vendor Name: WELLS FARGO BANKS

Total Contract Amount: \$0.00

Total Budgetary Amount: \$5,881,681.92

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Details

Deliverables

Payments

Documents

**Audits**

Audit results posted prior to June 30, 2012, appear in a summarized form. As of July 1, 2012, the audit reporting process was expanded to include additional questions and comments from the Bureau of Auditing. As audits are captured in electronic format, they will be posted to this system. If you are interested in seeing audit reports by Fiscal Year and Agency Action Plans, please click [here](#) to navigate to the Transparency Florida Contract Audit page.

AUDIT TYPE	REVIEW DATE	FISCAL YEAR	VIEW
Contract Review	05/31/2013	2012-2013	<a href="#">View</a>

**FACTS** also provides interesting Charts and Reports associated with all the active contracts currently in the system.

The screenshot displays the website interface for the Florida Accountability Contract Tracking System. At the top, a dark blue header contains the text "JEFF ATWATER" and "FLORIDA'S CHIEF FINANCIAL OFFICER" next to a circular logo. To the right of the header are navigation links: "HOME", "NEWS", "ABOUT THE AGENCY", and "MEET THE CFO". Below the header is a dark blue navigation bar with the text "FACTS FLORIDA ACCOUNTABILITY CONTRACT TRACKING SYSTEM" and a small map of Florida. To the right of this bar are menu items: "Contract Search", "FAQ Questions?", "Contact Us State Agencies", "Message From CFO Atwater", "Charts & Reports", and "Transparency Florida". The main content area has a light blue background and a dark blue header labeled "Charts". Below this header is a light gray box containing a list of five links, each preceded by a blue arrow pointing to the right:

- [Number of Active Contracts by Agency](#)
- [Number of Active Contracts by Contract Type](#)
- [Contract Amount by Method of Procurement](#)
- [Contract Amount By Agency](#)
- [Contract Amount by Contract Type](#)

**FACTS** charts allow the public to click on the pie totals and see a report that provides details associated with the chart



# FACTS – the public can use the advanced search page to pull a listing of contracts for each method of procurement identified on this report

## Exempt Method of Procurements

 METHOD OF PROCUREMENT	CONTRACT AMOUNT	NUMBER OF CONTRACTS ▼
Exempt, Legal services, including Attorney, paralegal, expert witness, appraisal and mediator services [s.287.057 (3) (f) 4, FS]	\$234,116,624.71	5077
Exempt, Services or Commodities provided by Governmental Agencies [s. 287. 057 (3) (f) 12, & s.287.057 (22), FS]	\$3,922,174,382.27	3463
DEP Exempt, Preapproved Site Rehabilitation Program 376.30711(2)(a), F.S.	\$85,370,087.30	2942
Exempt, Federal or state law prescribes with whom the agency must contract [s. 287.057 (10), FS]	\$8,002,390,768.86	2795
Exempt, Health services, including examination, diagnosis, treatment, prevention, medical consultation or administration. [s. 287.057 (3) (f) 5a, FS & Rule 60A-1002 (4) (k),FAC]	\$2,449,861,467.37	1355
Revenue Generating Procurement	\$1,541,604,654.27	957
Exempt, Regulated utilities and government franchised and public communications, except long distance telecommunications services or governmental franchise SVCCS, [Rule 60A-1.002(4) (a) & (b), FAC]	\$145,405,404.31	757
Exempt, Services to persons w/ mental/physical disabilities by non-profit corporations [s. 287.057 (3) (f) 6, FS & Rule 60A-1.002 (4) (k),FAC]	\$844,834,764.90	547
No Cost Procurement	\$43,370,109.17	390
Exempt, Transportation for the Disadvantaged [s. 427.011 (5), FS]	\$404,780,405.20	386
Single source \$2,500 or greater, not to exceed Category Two [Rule 60A-1.002 (3), FAC]	\$28,307,499.75	250
Purchase under \$2,500 [Rule 60A-1.002(2), FAC]	\$24,053,920.40	237
Exempt, Training and education services [s. 287.057 (3) (f) 10, & s440.491 (6), FS]	\$144,704,720.10	226
Single source approval over Category Two [s. 287.057 (3) (c), FS & Rule 60A-1.045, FAC]	\$255,013,994.39	221
DOT Exemption, Funding grants for Aviation/Airport programs and projects [Section 332.007, F.S.]	\$269,018,866.84	119
Exempt, Prevention services related to mental health, substance and child abuse, shelters/runaways, by non-profits [s. 287.057 (3) (f) 9, FS & Rule 60A-1.002 (4) (k), FAC]	\$240,515,271.83	119
DOT Exemption, JPAs/LAP: Aid and contributions by governmental entities for FDOT projects; federal aid [Section 339.12, F.S.]	\$230,343,450.01	113
Non-competitively awarded grants to governmental entities, non-profits or for-profit organizations.	\$39,768,465.21	104

# Questions?

Office of Legislative Affairs  
850.413.2863  
[LegAffairs@myfloridacfo.com](mailto:LegAffairs@myfloridacfo.com)

**Audits of Lobbying Firms'  
Compensation Reports**

## **Audits of Lobbying Firm Compensation Reports Joint Legislative Auditing Committee**

### **Summary**

The Joint Legislative Auditing Committee (Committee) has statutorily assigned responsibilities related to the audits of lobbying firm compensation reports. Lobbying firms are required to file quarterly compensation reports, and a specified percentage of these firms are required to be audited annually to determine the accuracy of their reporting. The audits are required to be conducted by independent contract auditors<sup>1</sup> selected by the lobbying firms from a list of qualified auditors maintained by the Committee. The auditors would follow procedures specified by the Committee during the course of the audit. The implementation efforts in 2007 and 2008 were not resolved and no audits were conducted.

### **Overview**

***Bill:*** Senate Bill 6-B (ch. 2005-359, *Laws of Florida*) is often referred to as the “gift ban.” Prior to the enactment of the legislation, lobbyists were required to file periodic expenditure reports. Once the gift ban became effective, lobbyists were no longer required to file expenditure reports, but instead were required to file quarterly compensation reports.

***Requirements:*** Section 11.40(3)(b), F.S., requires an audit of the quarterly compensation reports of 3% of all legislative branch and 3% of all executive branch lobbying firms by independent contract auditors (auditors). Various provisions in s. 11.40(3), F.S., require the Committee to: (1) develop a system to randomly select lobbying firms for audit, (2) develop procedures for the selection of auditors, (3) create and maintain a list of not less than 10 auditors approved to conduct the audits, and (4) develop guidelines to conduct the audits.<sup>2</sup>

***Scope of Audits:*** On a quarterly basis, lobbying firms are required to report the compensation they receive from each principal<sup>3</sup> and the total they receive from all principals, in accordance with ss. 11.045(3)(a)1. and 112.3215(5)(a)1., F.S. (for legislative branch and executive branch lobbyists, respectively). The following reporting categories are required:

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<sup>1</sup> See definition of “independent contract auditors” in s. 11.40(3)(a), F.S. (page 3 of this document).

<sup>2</sup> Although the law states that an audit is to be conducted, the type of work to be performed does not meet the definition of an audit under the American Institute of Certified Public Accountants (AICPA) professional standards. In 2008, the committee recommended an agreed-upon procedures engagement conducted in accordance with the attestation standards established by the AICPA. This recommendation was developed in cooperation with the Florida Board of Accountancy.

<sup>3</sup> “Principal” is defined as the person, firm, corporation, or other entity which has employed or retained a lobbyist.

Total Compensation Provided or Owed to the Lobbying Firm from <b>Each</b> Principal	Total Compensation Provided or Owed to the Lobbying Firm from <b>All</b> Principals
\$0	\$0
\$1 - \$9,999	\$1 - \$49,999
\$10,000 - \$19,999	\$50,000 - \$99,999
\$20,000 - \$29,999	\$100,000 - \$249,999
\$30,000 - \$39,999	\$250,000 - \$499,999
\$40,000 - \$49,999	\$500,000 - \$999,999
\$50,000 or more ( <i>specific amount reported, rounded to the nearest \$1,000</i> )	\$1 million or more

The filed quarterly compensation reports are available for viewing on *Online Sunshine* by selecting “Legislative & Executive Branch Lobbyists” in the left column.

The auditors would perform procedures, specified by the Committee, on specified records of the lobbying firms selected for an audit and attest as to the accuracy of the compensation reports filed for each of the four quarters of the year selected.

Florida Bar: An article in a February 2006 Florida Bar newsletter advised Florida Bar members who are lobbyists to request a subpoena, if selected for an audit, before turning any records over to the auditor.<sup>4</sup>

Cost: It is anticipated that the cost of each audit may vary greatly depending on the size of the lobbying firm and the number of principals. A rough estimate of \$1 million annually was discussed in 2008. Committee staff have adjusted this figure to a rough estimate of \$1.16 million to account for an increase in the number of lobbying firms and expected increases in auditor and travel costs. This figure is based on 24 audits x 100 hours per audit x \$275 per hour plus travel costs.<sup>5</sup>

Selection of the Auditor: The Committee is required to maintain a list of not less than 10 auditors approved to conduct audits of the compensation reports. Once a lobbying firm has been notified by the Committee that it has been selected for an audit, the firm may select an auditor from the Committee’s list. If the firm fails to make a selection within 30 days, the Committee is required to select the auditor to conduct the audit.

Auditor Independence: The law has a strict definition of independence for the auditors who conduct an audit of a lobbying firm’s compensation reports. They cannot ever have had a direct personal relationship or a professional accounting, auditing, tax advisory, or tax preparing

<sup>4</sup> A recent newspaper report indicated that at least some lobbyists now support the audits. There are concerns that some lobbying firms may be over-reporting their earnings. (Deslatte, Aaron. “Senate Prez wants to start auditing lobbying reports.” *Sun-Sentinel*, September 9, 2013.)

<sup>5</sup> As of September 10, 2013, there are 430 Legislative Branch lobbying firms and 388 Executive Branch lobbying firms. Three percent of each figure results in a total of 24 required audits. The hourly rate provided is based on an estimated blended rate for all CPA staff used to conduct an audit.

relationship with each other. These independence requirements are more restrictive than the independence standards adopted by the Florida Board of Accountancy.

*Status:* To proceed with implementation of the audits of lobbying firm compensation reports, the Committee will need to adopt guidelines for attestation services and issue a RFP for CPA services. Legislative leadership will need to determine the source of funding and whether Legislative budget authority is required before authorizing its use for this project.

### **Statutory Language**

11.40(3)(a) As used in this subsection, “independent contract auditor” means a state-licensed certified public accountant or firm with which a state-licensed certified public accountant is currently employed or associated who is actively engaged in the accounting profession.

(b) Audits specified in this subsection cover the quarterly compensation reports for the previous calendar year for a random sample of 3 percent of all legislative branch lobbying firms and a random sample of 3 percent of all executive branch lobbying firms calculated using as the total number of such lobbying firms those filing a compensation report for the preceding calendar year. The committee shall provide for a system of random selection of the lobbying firms to be audited.

(c) The committee shall create and maintain a list of not less than 10 independent contract auditors approved to conduct the required audits. Each lobbying firm selected for audit in the random audit process may designate one of the independent contract auditors from the committee’s approved list. Upon failure for any reason of a lobbying firm selected in the random selection process to designate an independent contract auditor from the committee’s list within 30 calendar days after being notified by the committee of its selection, the committee shall assign one of the available independent contract auditors from the approved list to perform the required audit. No independent contract auditor, whether designated by the lobbying firm or by the committee, may perform the audit of a lobbying firm where the auditor and lobbying firm have ever had a direct personal relationship or any professional accounting, auditing, tax advisory, or tax preparing relationship with each other. The committee shall obtain a written, sworn certification subject to s. 837.06, both from the randomly selected lobbying firm and from the proposed independent contract auditor, that no such relationship has ever existed.

(d) Each independent contract auditor shall be engaged by and compensated solely by the state for the work performed in accomplishing an audit under this subsection.

(e) Any violations of law, deficiencies, or material misstatements discovered and noted in an audit report shall be clearly identified in the audit report and be determined under the rules of either house of the Legislature or under the joint rules, as applicable.

(f) If any lobbying firm fails to give full, frank, and prompt cooperation and access to books, records, and associated backup documents as requested in writing by the auditor, that failure shall be clearly noted by the independent contract auditor in the report of audit.

(g) The committee shall establish procedures for the selection of independent contract auditors desiring to enter into audit contracts pursuant to this subsection. Such procedures shall include, but not be limited to, a rating system that takes into account pertinent information, including the independent contract auditor's fee proposals for participating in the process. All contracts under this subsection between an independent contract auditor and the Speaker of the House of Representatives and the President of the Senate shall be terminable by either party at any time upon written notice to the other, and such contracts may contain such other terms and conditions as the Speaker of the House of Representatives and the President of the Senate deem appropriate under the circumstances.

(h) The committee shall adopt guidelines that govern random audits and field investigations conducted pursuant to this subsection. The guidelines shall ensure that similarly situated compensation reports are audited in a uniform manner. The guidelines shall also be formulated to encourage compliance and detect violations of the legislative and executive lobbying compensation reporting requirements in ss. 11.045 and 112.3215 and to ensure that each audit is conducted with maximum efficiency in a cost-effective manner. In adopting the guidelines, the committee shall consider relevant guidelines and standards of the American Institute of Certified Public Accountants to the extent that such guidelines and standards are applicable and consistent with the purposes set forth in this subsection.

(i) All audit reports of legislative lobbying firms shall, upon completion by an independent contract auditor, be delivered to the President of the Senate and the Speaker of the House of Representatives for their respective review and handling. All audit reports of executive branch lobbyists, upon completion by an independent contract auditor, shall be delivered by the auditor to the Commission on Ethics.

**Local Government Update:  
Non-Filers**

**Status of Local Governments Not in Compliance with Financial Reporting Requirements  
Committee Action at February 11, 2013 Meeting**

At the February 11, 2013, meeting, the Committee approved the following:

1. Begin or continue state action against 7 municipalities and 13 special districts
2. No action against 1 municipality (for certain reports) and 2 special districts
3. Discontinue action against 1 special district
4. Indefinite delay of action on 14 special districts
  - Five community development districts have subsequently filed the required financial reports and are now in compliance.
  - Bella Verde Golf Community Development District: Received correspondence from the District’s attorney on September 20, 2013, explaining the District’s current situation and requesting additional time for the audits to be produced and delay of litigation (see e-mail attached).
  - CrossCreek Community Development District: Received correspondence from the District’s attorney on September 18, 2013, explaining the District’s current situation and requesting additional time for the audits to be produced and delay of litigation (see e-mail attached).
  - **Staff recommendation:** Delay state action against Bella Verde Golf Community Development District and CrossCreek Community Development District and notify the Department of Economic Opportunity to cease state action against these two special districts.

Summary of the status of entities that the Committee approved action against is as follows:

ENTITY TYPE	ACTION TAKEN AGAINST	NOW IN COMPLIANCE	ACTION DELAYED	ACTION STILL BEING TAKEN
Municipalities	7	6	0	1
Special Districts, Independent	11	9	2	0
Special Districts, Dependent	2	2	0	0

Note: There were staggered enforcement dates, based on information provided by the entities.

See detailed summary sheets (included in meeting packet) for specifics relating to each entity.

**MUNICIPALITIES**

<b>Municipality Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
Caryville, Town of (Washington)	1	5	FY 2010-11 AFR and Audit Report; FY 2009-10 AFR and Audit Report; FY 2008-09 AFR; FY 2006-07 AFR; FY 2004-05 AFR	Delay action relating to AFRs for FY 2009-10 and FY 2010-11 and audit report for FY 2009-10 until 4/30/13  No action relating to AFRs for FY 2004-05 and FY 2006-07 and audit report for FY 2010-11.	No action was taken relating to AFRs for FYs 2004-05, 2006-07, and 2008-09 and audit report for FY 2010-11.  FY 2009-10 AFR submitted 2/26/2013.  FY 2009-10 audit report submitted 2/27/2013.  FY 2010-11 AFR submitted 4/30/2013.
Mayo, Town of (Lafayette)	5	7	FY 2010-11 AFR	Take action by 2/20/2013	Letter sent to DOR and DFS on 2/20/2013.  AFR submitted 2/25/2013.  Letter sent to DOR and DFS on 2/27/2013 to stop state action. [Note: Town complied prior to any funds being withheld by DOR and DFS.]
Montverde, Town of (Lake)	11	32	FY 2010-11 AFR and Audit Report	Take action on 3/30/2013, if not received	AFR and audit report submitted 2/19/2013.
Noma, Town of (Holmes)	1	5	FY 2010-11 AFR and Audit Report	Take action on 3/30/2013, if not received	Letter sent to DOR and DFS on 4/1/2013.  AFR submitted 6/4/2013.  DOR has withheld \$1,343.63 and \$5,159.74 of Half-Cent Sales Tax and Municipal Revenue Sharing funds, respectively, as of September 20, 2013.  Audit report submitted 9/19/2013.  Letter sent to DOR and DFS on 9/20/2013 to stop state action and release any funds eligible for release.
Springfield, City of (Bay)	1	6	FY 2010-11 AFR and Audit Report	Delay action until 4/30/2013	On 4/29/2013, Chairs approved an extension until 5/30/2013.  Letter sent to DOR and DFS on 5/31/2013.  AFR and audit report submitted 6/14/2013.  Letter sent to DOR and DFS on 6/14/2013 to stop state action. [Note: City complied prior to any funds being withheld by DOR and DFS.]

**MUNICIPALITIES**

<b>Municipality Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
Weeki Wachee, City of (Hernando)	11	44	FY 2008-09 Audit Report	Continue action	Committee first took action against the City in March 2009. City has not responded to any correspondence sent. DOR has withheld \$885.96 of Municipal Revenue Sharing funds as of September 20, 2013.
Westville, Town of (Holmes)	1	5	FY 2010-11 AFR and Audit Report	Take action on 3/30/2013, if not received	AFR submitted 3/26/2013; since AFR amounts were below audit threshold, no audit was required.

**SPECIAL DISTRICTS**  
**(INDEPENDENT)**

[NOTE: (1) CDD boundaries are often difficult to determine. Therefore, for most CDDs listed, all House and Senate districts for the county in which the CDD is located are listed.]

<b>District Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
Baker Fire District (Okaloosa) [local governing authority: Okaloosa County]	2	3	FY 2009-10 Audit Report	Discontinue action relating to FY 2009-10 audit report	Letter sent to DEO on 2/12/2013 to stop state action. Notice of Voluntary Dismissal filed with court on 2/13/2013.
Bella Verde Golf CDD (Pasco) [local governing authority: Pasco County]	17	36, 37, 38	FY 2010-11 AFR and Audit Report; FY 2009-10 AFR and Audit Report; FY 2008-09 AFR and Audit Report; FY 2007-08 Audit Report	Delay action on FY 2010-11 financial reports	<b>In July 2012, since financial reports were not submitted and no additional communication was received from registered agent, DEO was notified to proceed with state action in accordance with law (for FY 2007-08, FY 2008-09, and FY 2009-10 financial reports).</b>  <b>Received correspondence from District's attorney on 9/20/2013, explaining the District's current situation and requesting additional time for the audits to be produced and delay of litigation.</b>  No action taken on FY 2010-11 financial reports.
Bermont Drainage District (Charlotte) [local governing authority: Charlotte County]	26, 28, 30	75	FY 2010-11 AFR and Audit Report (if audit threshold met)	Take action by 2/20/13	Letter sent to DEO on 2/20/2013.  AFR submitted 2/25/2013; since AFR amounts were below audit threshold, no audit was required.  Letter sent to DEO on 2/27/2013 to stop state action. [Note: District complied prior to any legal action by DEO.]
Buckeye Park CDD (Manatee) [local governing authority: Manatee County]	19, 26	70, 71, 73	FY 2010-11 AFR and Audit Report	Delay action	No action taken.  AFR and audit report submitted on 8/13/2013 and 8/14/2013, respectively.
Children's Services Council of Alachua County (Alachua) [local governing authority: Alachua County]	7	10, 20, 21	FY 2010-11 AFR	No action	No action was taken.  Dissolved: February 12, 2013.

**SPECIAL DISTRICTS**  
**(INDEPENDENT)**

[NOTE: (1) CDD boundaries are often difficult to determine. Therefore, for most CDDs listed, all House and Senate districts for the county in which the CDD is located are listed.]

<b>District Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
CrossCreek CDD (Manatee) [local governing authority: Manatee County]	19, 26	70, 71, 73	FY 2010-11 AFR and Audit Report; FY 2009-10 AFR and Audit Report; FY 2008-09 AFR and Audit Report	Delay action on FY 2010-11 financial reports	<b>In July 2012, since financial reports were not submitted and no additional communication was received from registered agent, DEO was notified to proceed with state action in accordance with law (for FY 2008-09 and FY 2009-10 financial reports).</b>  <b>Received correspondence from District's attorney on 9/18/2013, explaining the District's current situation and requesting additional time for the audits to be produced and delay of litigation.</b>  <b>No action taken on FY 2010-11 financial reports.</b>
Duval Soil and Water Conservation District (Duval) [local governing authority: Duval County]	4	13, 14	FY 2010-11 AFR and Audit Report (if audit threshold met)	Take action by 2/20/13	Letter sent to DEO on 2/20/2013.  DEO filed petition with court on 4/22/2013.  AFR submitted 6/28/2013; since AFR amounts were below audit threshold, no audit was required.  Letter sent to DEO on 7/1/2013 to stop state action. Notice of Voluntary Dismissal filed with court on 7/3/2013.
Hardee County Housing Authority (Hardee) [local governing authority: Hardee County]	26	56	FY 2010-11 AFR	Delay action	No action taken.
Highland Meadows CDD (Polk) [local governing authority: City of Davenport]	15	41	FY 2010-11 AFR and Audit Report	Delay action until 4/30/2013	AFR and audit report submitted on 3/12/2013 and 2/25/2013, respectively.
Hollywood Beach CDD 1 (Broward) [local governing authority: City of Hollywood]	33	100, 101	FY 2010-11 AFR and Audit Report (if audit threshold met)	Take action by 2/20/13	Letter sent to DEO on 2/20/2013.  DEO filed petition with court on 4/22/2013.  AFR submitted 4/23/2013; since AFR amounts were below audit threshold, no audit was required.  Letter sent to DEO on 4/30/2013 to stop state action. Notice of Voluntary Dismissal filed with court on 5/1/2013.

**SPECIAL DISTRICTS**  
**(INDEPENDENT)**

[NOTE: (1) CDD boundaries are often difficult to determine. Therefore, for most CDDs listed, all House and Senate districts for the county in which the CDD is located are listed.]

<b>District Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
Lakeside Landings CDD (Polk) [local governing authority: City of Winter Haven]	15	41	FY 2010-11 Audit Report	Delay action	No action taken. Audit report submitted on 6/4/2013.
Morningside CDD (Bay) [local governing authority was Town of Cedar Grove, which was dissolved in October 2008 – local governing authority is now Bay County]	1	5, 6	FY 2010-11 Audit Report; FY 2009-10 Audit Report	Continue to delay action	No action taken.
New River CDD (Pasco) [local governing authority: Pasco County]	17, 18	36, 37, 38	FY 2010-11 AFR and Audit Report; FY 2009-10 AFR and Audit Report	Take action on FY 2010-11 financial reports by 2/20/13	FY 2009-10 AFR and audit report submitted on 2/14/2013. Letter sent to DEO on 2/15/2013 to stop state action. Notice of Voluntary Dismissal filed with court on 2/13/2013. Letter sent to DEO on 2/20/2013 regarding FY 2010-11 financial reports. AFR and audit report submitted on 4/10/2013. Letter sent to DEO on 4/12/2013 to stop state action. [Note: District complied prior to any legal action by DEO.]
Oakmont Grove CDD* (Polk) [local governing authority: Polk County]	15	41	FY 2010-11 AFR and Audit Report	Delay action	No action taken. AFR and audit report submitted on 3/25/2013. *New name: Solterra Resort CDD
Pembroke Harbor CDD (Broward) [local governing authority: City of Pembroke Pines]	36	104	FY 2010-11 AFR and Audit Report	Take action by 2/20/13	Letter sent to DEO on 2/20/2013. DEO filed petition with court on 4/22/2013. AFR and audit report submitted on 5/16/2013 and 5/23/2013, respectively. Letter sent to DEO on 5/23/2013 to stop state action. Notice of Voluntary Dismissal filed with court on 5/23/2013.
Polk Soil and Water Conservation District (Polk) [local governing authority: Polk County]	21	56	FY 2010-11 AFR and Audit Report (if audit threshold met)	Take action by 2/20/13	Letter sent to DEO on 2/20/2013. In April 2013, Chairs approved to delay action based on status update from registered agent.

**SPECIAL DISTRICTS**  
**(INDEPENDENT)**

[NOTE: (1) CDD boundaries are often difficult to determine. Therefore, for most CDDs listed, all House and Senate districts for the county in which the CDD is located are listed.]

<b>District Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
River Bend CDD (Hillsborough) [local governing authority: Hillsborough County]	24	58	FY 2010-11 AFR and Audit Report	Take action by 2/20/13	Letter sent to DEO on 2/20/2013. DEO filed petition with court on 4/22/2013. AFR and audit report submitted on 7/22/2013. Letter sent to DEO on 9/9/2013 to stop state action. Notice of Voluntary Dismissal filed with court on 9/9/2013.
RiverPark CDD (Hillsborough) [local governing authority: Okaloosa County]	17, 19, 22, 24, 26	57, 58, 59, 60, 61, 62, 63, 64, 70	FY 2010-11 AFR and Audit Report	Take action by 2/20/13	Chairs approved to delay state action based on information provided by registered agent in February 2013.
Santa Rosa Bay Bridge Authority (Santa Rosa) [created by Chapter 348, Part IX, F.S., now Part IV; local governing authority: Santa Rosa County]	2	2, 3	FY 2010-11 AFR and Audit Report; FY 2009-10 Audit Report; FY 2008-09 Audit Report	Continue to delay action	No action taken.
South Fork East CDD (Hillsborough) [local governing authority: Hillsborough County]	19	57, 59, 60	FY 2010-11 AFR and Audit Report	Take action by 2/20/13	AFR and audit report submitted on 2/12/2013.
Southbay CDD (Manatee) [local governing authority: Manatee County]	18, 21, 23	67, 68, 69	FY 2007-08 Audit Report	Continue to delay action	No action taken.
Southern Hills Plantation III CDD (Hernando) [local governing authority: City of Brooksville]	18	34, 35	FY 2010-11 Audit Report	Delay action	No action taken.
Tidewater Preserve CDD (Manatee) [local governing authority: City of Bradenton]	18	55	FY 2009-10 AFR and Audit Report; FY 2008-09 Audit Report	Continue to delay action	No action taken.

**SPECIAL DISTRICTS**  
**(INDEPENDENT)**

[NOTE: (1) CDD boundaries are often difficult to determine. Therefore, for most CDDs listed, all House and Senate districts for the county in which the CDD is located are listed.]

<b>District Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
Vizcaya in Kendall CDD (Broward) [local governing authority: Miami-Dade County]	40	115	FY 2010-11 AFR and Audit Report; FY 2009-10 AFR and Audit Report; FY 2008-09 AFR and Audit Report; FY 2007-08 Audit Report	Continue to delay action	No action taken.
Wakulla Soil and Water Conservation District (Wakulla) [local governing authority: Wakulla County]	3	7	FY 2010-11 AFR and Audit Report (if audit threshold met)	Take action by 2/20/13	AFR submitted 2/11/2013; since AFR amounts were below audit threshold, no audit was required.
Westridge CDD (Polk) [local governing authority: Polk County]	15	41	FY 2010-11 AFR and Audit Report	Delay action	No action taken.  AFR and audit report submitted on 9/10/2013.
Zephyr Ridge CDD (Pasco) [local governing authority: Pasco County]	17	38	FY 2010-11 AFR and Audit Report; FY 2009-10 AFR and Audit Report	Delay action	No action taken.  AFR and audit report submitted on 9/10/2013.

<b>SPECIAL DISTRICTS (DEPENDENT)</b>					
<b>District Name (County)</b>	<b>Senate District</b>	<b>House District</b>	<b>Financial Report(s) Not Submitted</b>	<b>Action Approved at 2/11/2013 Meeting</b>	<b>Current Status / Comments</b>
City of Perry Community Redevelopment Agency (Taylor) [local governing authority: City of Perry]	3	7	FY 2010-11 Audit Report	No action	No action was taken.
Springfield Community Redevelopment Agency (Bay) [dependent special district – local governing authority: City of Springfield]	1	6	FY 2010-11 AFR	Delay action until 4/30/2013	On 4/29/2013, Chairs approved an extension until 5/30/2013.  AFR and audit report submitted 6/14/2013. (also, see comments for City of Springfield)
Winter Park Housing Authority (Orange) [local governing authority: City of Winter Park]	13	47	FY 2010-11 AFR	Take action by 2/20/13	AFR submitted on 2/19/2013.

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**From:** Tracy J. Robin <TRobin@srwlegal.com>  
**Sent:** Wednesday, September 18, 2013 7:48 PM  
**To:** JLAC  
**Cc:** christopher.long@deo.myflorida.com; 'Peter Altman (paltman@dms-us.com)'; Brian K. Lamb (blamb@dms-us.com); Connor (chambers.connor@verizon.net)  
**Subject:** Cross Creek Community Development District (the "District")

Gentlemen,

Our firm represents the District as its general counsel. We have been in contact with your attorney, Chris Long, about the financial condition of the District and the inability of the District to timely file its audit reports.

This District has suffered greatly as a result of the housing market collapse. The original developer defaulted on payment of both debt and operating assessments on or about May 1, 2010. The property was subsequently sold, along with neighboring property not in the District, but the subsequent owner did not bring the assessments current, leaving the District in a perpetual state of default. Consequently, the District has not had funding to conduct general operations, pay outstanding bills (most of which are owed to the District's manager and our firm), or retain an auditor, which you are aware of. Mr. Long was advised of these conditions last March, in an effort to keep the Department fully apprised of these relevant events. [As you know, it would have been unlawful for the District to engage an auditor without the ability to pay for the services to be rendered.]

To make a long story short, the District placed some of its Operations and Maintenance Assessments on the 2012 tax roll and was fortunate to have an investor buy some of the resulting tax certificates at the 2013 certificate sale in May or June of this year. The sale of the tax certificates generated enough revenue for the district to fund the outstanding audits, and hold its budget hearings. That revenue allowed the District to authorize Grau & Associates to conduct the audits due for the years 2009, 2010, and 2011. The District Manager advises us that the auditors will not commit to completion dates, but is projecting the delinquent audits to be completed by December 31, 2013. The manager also advises that the FY 2012 and FY 2013 audits are expected to be filed by the FY 2013 deadline of June 30, 2014. The work is in progress.

On behalf of the Board of Supervisors, we regret that compliance with applicable deadlines was prevented by financial constraints (beyond the District's control), and respectfully request the Department allow this additional time for the audits to be produced. Litigation will only serve to further impair the District's financial status and may put the District at risk of having a mass resignation by the Board of Supervisors, which would make it impossible for the District to function, even with funding. We appreciate your cooperation. The Board is making every effort to remedy this problem and restore the District's financial footing.

Please advise if you require any additional information. I look forward to hearing from you.

**Tracy J. Robin**  
Attorney at Law

**STRALEY & ROBIN**

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**From:** Tracy J. Robin <TRobin@srwlegal.com>  
**Sent:** Friday, September 20, 2013 7:13 PM  
**To:** JLAC; christopher.long@deo.myflorida.com  
**Cc:** 'Peter Altman (paltman@dms-us.com)'; Brian K. Lamb (blamb@dms-us.com); John Vericker; Mark K. Straley  
**Subject:** Bella Verde Golf Community Development District (the "District")

Gentlemen,

This firm serves as general counsel to the District. I learned this morning from your attorney, Chris Long, that this district is also on your list for non-compliance with audit requirements. Although I am not sure what years you have found to be delinquent, the District has been without any income for nearly the past 5 years. Briefly, during that time the developer was in the process of being foreclosed by the District (funded directly by the District's bond anticipation note holder), and subsequently filed bankruptcy in an extended case that was not concluded until May or June, 2013. As a result of a forced bankruptcy sale, and pursuant to the debtor's bankruptcy plan, all of the District's outstanding payables were brought current (in lump sum) in June, 2013, from the proceeds of the bankruptcy sale.

Subsequently, the successor owner of the land in the District has advised our office of a decision to dissolve the District.

Although the District's financial statements for the past 5 years have been updated to reflect the income received in June 2013, and show application of income to payment of accounts payable incurred during the applicable fiscal years, the District should have been exempt from the audit filing requirement during this time, pursuant to Section 218.39(c), Florida Statutes, because the District did not revenues in excess of \$100,000 for any one year, even after retroactive application. Frankly, the District did not have any available funds to retain an auditor.

This is a very unusual situation arising from the collapse of the housing market. We can provide you with supporting documentation about these events, upon request. Please advise how you wish to proceed, if you disagree that the District was exempt during the period in question.

We look forward to hearing from you.

**Tracy J. Robin**  
Attorney at Law

**STRALEY & ROBIN**

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**Local Government Update:  
Failure to Correct Audit Findings**

**Update: Entities the Committee Took Action Against  
For Failing to Correct Repeat Audit Findings**

During two meetings held in February 2013, the Committee directed action against state universities, Florida College System institutions, school districts, charter schools, county offices, municipalities, and special districts that had failed to correct audit findings that were reported in the 2010-11 fiscal year audit and the two previous audit reports. As a result, each entity was required to respond to the Committee in writing and state whether the finding(s) has since been corrected. If the finding(s) had not been corrected, they were required to indicate the action the entity planned to take to correct the finding(s) and when it would occur.

Overall	Count
Total number of entities reported by the Auditor General to the Committee by February 2013	449
Total number of audit findings all entities had failed to correct (i.e., findings that appeared in three successive audit reports)	892
Total number of entities the Committee took action against in February 2013	449
Total number of letters sent by the Committee to entities requesting the status of the audit finding(s)	447
<i>Note: Two special districts were dissolved prior to the date the Committee's letters were sent.</i>	
Total number of responses received	446
<i>Note: Committee staff did not receive a response from one charter school, Boston Avenue Charter School in Volusia, and inadvertently missed sending the school a reminder notice via certified mail. A review of the school's 2011-12 fiscal year audit report indicated that the audit finding in question had been corrected.</i>	

Breakdown by Type of Entity	Count
State universities the Committee took action against	4
State universities that reported the audit findings either have been corrected or are in the process of being corrected <sup>1</sup>	4
Florida College System institutions the Committee took action against	5
Florida College System institutions that reported the audit findings either have been corrected or are in the process of being corrected <sup>2</sup>	5
School districts the Committee took action against	33
School districts that fully corrected all audit findings based on the 2011-12 fiscal year audit report	8 <sup>3</sup>
Charter schools the Committee took action against	27 <sup>4</sup>
Charter schools that fully corrected all audit findings based on the 2011-12 fiscal year audit report	8 <sup>5</sup>

<sup>1</sup> The Auditor General conducts audits of state universities at least once every three years. The audit finding status will be verified when the next audit is conducted.

<sup>2</sup> The Auditor General conducts audits of Florida College System institutions at least once every three years. The audit finding status will be verified when the next audit is conducted.

<sup>3</sup> Of the remaining school districts, many corrected some findings and are taking steps to correct their other findings.

<sup>4</sup> Three of these charter schools closed prior to the date the Committee sent letters.

<b>Breakdown by Type of Entity (continued)</b>	<b>Count</b>
County offices the Committee took action against; includes the Board of County Commissioners, Clerk of Circuit Courts, Property Appraiser, Sherriff, Supervisor of Elections, and Tax Collector	90
County offices that fully corrected all audit findings based on the 2011-12 fiscal year audit report	12 <sup>6</sup>
Municipalities the Committee took action against	153
Municipalities that fully corrected all audit findings based on the 2011-12 fiscal year audit report	28 <sup>7</sup>
Special districts the Committee took action against	137 <sup>8</sup>
Special districts that fully corrected all audit findings based on the 2011-12 fiscal year audit report	14 <sup>9</sup>

Responses from one county office, one special district, and several municipalities were incomplete. Committee staff have requested, but not yet received, additional information.

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<sup>5</sup> Of the remaining charter schools, nine have one or more audit findings that will likely never be resolved due to their small size and limited staff. Most charter schools indicated they are in the process of correcting the remaining audit findings.

<sup>6</sup> Of the remaining county offices, 65 have one or more audit findings that will likely never be resolved due to their small size and limited staff. Most of the remaining audit findings appear to be in the process of being corrected according to responses received.

<sup>7</sup> Of the remaining municipalities, 72 have one or more audit findings that will likely never be resolved due to their small size and limited staff. Many of the remaining audit findings appear to be in the process of being corrected according to the responses received.

<sup>8</sup> Two of these special districts were dissolved prior to the date the Committee's letters were sent.

<sup>9</sup> Of the remaining special districts, 57 have one or more audit findings that will likely never be resolved due to their small size and limited staff. Most of the remaining audit findings appear to be in the process of being corrected according to the responses received.

**Local Government:  
Municipalities & Special Districts  
That Have Failed to Take  
Corrective Action**

## Failure to Correct Audit Findings Educational and Local Governmental Entities

The Joint Legislative Auditing Committee (Committee) has the authority to take action against educational and local governmental entities that fail to correct audit findings reported in three successive audits.

### Statutory Authority

- **Colleges and Universities:** The Auditor General is required to notify the Committee of any financial or operational audit report prepared pursuant to s. 11.45, F.S., (*reports prepared by the Auditor General*) which indicates that a state university or Florida College System institution has failed to take full corrective action in response to a recommendation that was included in the two preceding financial or operational audit reports. Upon notification,

(1) The Committee may direct the governing body of the state university or Florida College System institution to provide a **written statement** to the Committee explaining why full corrective action has not been taken, or, if the governing body intends to take full corrective action, describing the corrective action to be taken and when it will occur.

(2) If the Committee determines that the written statement is not sufficient, the Committee may require the chair of the governing body of the state university or Florida College System institution, or the chair's designee, to **appear before the Committee**.

(3) If the Committee determines that the state university or Florida College System institution has failed to take full corrective action for which there is no justifiable reason or has failed to comply with Committee requests made pursuant to this section, the Committee shall refer the matter to the State Board of Education or the Board of Governors, as appropriate, to proceed in accordance with ss. 1008.32 or 1008.322, F.S., respectively.<sup>1</sup> [s. 11.45(7)(j), F.S.]

- **Other Educational Entities and Local Governmental Entities:** The Auditor General is required to notify the Committee of any audit report prepared pursuant to s. 218.39, F.S., (*reports prepared by private CPAs for audits of school districts, charter schools / charter technical career centers, counties, municipalities, and special districts*) which indicates that an audited entity has failed to take full corrective action in response to a recommendation that was included in the two preceding audit reports. Upon notification,

(1) The Committee may direct the governing body of the audited entity to provide a **written statement** to the Committee explaining why full corrective action has not been taken, or, if the governing body intends to take full corrective action, describing the corrective action to be taken and when it will occur.

(2) If the Committee determines that the written statement is not sufficient, the Committee may require the chair of the governing body of the local governmental entity or the chair's designee, the elected official of each county agency or the elected official's designee, the chair of the district school board or the chair's designee, the chair of the governing board of the charter school / charter technical career center or the chair's designee, as appropriate, to **appear before the Committee**.

(3) If the Committee determines that the audited entity has failed to take full corrective action for which there is no justifiable reason for not taking such action, or has failed to comply with Committee requests made pursuant to this section, the Committee may **proceed in accordance with s. 11.40(2), F.S.** [s. 218.39(8), F.S.]

**Section 11.40(2), F.S.**, provides that the Committee may schedule a hearing to determine if the entity should be subject to further state action. If the Committee determines that the entity should be subject to further state action, the Committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any

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<sup>1</sup> As revised by SB 1720 (2013) (Ch. 2013-51, L.O.F.), effective July 1, 2013.

funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The Committee shall specify the date such action shall begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement the provisions of this paragraph.

(b) In the case of a special district, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to ss. 189.4044 or 189.421, F.S.

(c) In the case of a charter school or charter technical career center, notify the appropriate sponsoring entity, which may terminate the charter pursuant to ss. 1002.33 and 1002.34, F.S.

### Notifications Received from the Auditor General

The Committee received the first notifications from the Auditor General during late 2012. The Auditor General is required by law to conduct audits of state universities, Florida College System institutions, and district school boards.<sup>2</sup> Also, the Auditor General routinely reviews financial audits of district school boards, charter schools, and local governmental entities that are performed by private CPAs. Based on the Auditor General's review of all of these audit reports, the following is a breakdown of the entities that have failed to correct repeat audit findings for the 2010-11 fiscal year, as reported to the Committee by September 17, 2013:

Type of Entity	Number with Repeat Audit Findings <sup>3</sup>	Total Number of Repeat Findings
Colleges	5	8
Universities	4	12
District School Boards	33	95
Charter Schools	27 <sup>4</sup>	36
County Offices <sup>5</sup>	90	178
Municipalities <sup>6</sup>	176	377
Special Districts <sup>7</sup>	152	326
<b>Total</b>	<b>487</b>	<b>1,032</b>

### Committee Action

Action was taken against 449 of the entities noted above during the Committee's meetings on February 11<sup>th</sup> and 18<sup>th</sup>, 2013.<sup>8</sup> As a result of the Committee's action, letters were sent to 447 entities to direct each governing body to provide a written statement to the Committee to explain the corrective action that has occurred or is planned or to provide the reasons no corrective action is planned. Two special districts had been dissolved since the date of the notification from the Auditor General; therefore, no letter was sent to these entities. The Committee staff have been reviewing the responses received for adequacy and have requested additional information from some entities. They will make recommendations to the Committee regarding whether officials from selected entities should be required to appear before the Committee to further explain their failure to correct the audit findings.

<sup>2</sup>All district school boards are required to have an annual financial audit performed. District school boards in counties with a population less than 150,000 are audited annually by the Auditor General; district school boards in larger counties are audited once every three years by the Auditor General and by a private CPA during the other years.

<sup>3</sup> For the purpose of this document, repeat findings are those which have also been reported in the two prior audits; therefore, the auditor has reported these findings a minimum of three times in successive audits.

<sup>4</sup> These charter schools are located in 19 counties.

<sup>5</sup> Separate audits are conducted of most County Constitutional Officers (Board of County Commissioners, Tax Collector, Property Appraiser, Clerk of Circuit Courts, Supervisor of Elections, and Sheriff).

<sup>6</sup> There are 410 municipalities in Florida.

<sup>7</sup> As of September 17, 2013, there are 1634 active special districts in Florida.

<sup>8</sup> An additional notification was received from the Auditor General on May 3, 2013, which included 38 municipalities and special districts.

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Alford, Town of	Jackson	<p>2005-03: Accounts Receivable - Utility Billings – The general ledger account, accounts receivable-utility billings, was not reconciled monthly to the accounts receivable subsidiary records.</p> <p>2007-02: Segregation of Duties – Separation of certain accounting and administrative duties among employees, which is recommended as an effective internal control procedure, was not adequate. This is due to limited number of employees.</p> <p>2007-03: Preparation of Generally Accepted Accounting Principles (GAAP) Based Financial Statements – The Town has a capable individual providing bookkeeping services; however, the Town does not have an individual on staff with the accounting education and experience to properly record with GAAP.</p> <p>2009-02: Capital Assets Records – Fixed asset records did not include all current year additions nor was a physical inventory inspection performed on all of the Town's listed assets as required by Florida Statutes.</p>
Astatula, Town of	Lake	<p>2009-02: Various accounting records could not be located in a timely manner.</p>
Belle Glade, City of	Palm Beach	<p>2007-01: General Employees' Pension Fund – Yearly pension activity for contributions, administrative fees, investment fees, and investment earnings was not reconciled properly to agree to the Pension Trust statements or to the actuarial report for the General Employees' and Public Safety Officers' Pension Funds.</p> <p>2008-01: The City has procedures in place that require one person to oversee all grants; however, during the fiscal year ended 9/30/2011, various grants were administered by several different staff positions. As a result, staff had difficulties in locating grant files and supporting documentation and ascertaining status of some grants. Reimbursement requests were also filed late and missing supporting documentation, transactions were not being timely recorded, and grant files were unorganized (Note: Refers to all grants received).</p> <p>2008-03: Major State Projects – The City has procedures in place that require one person to oversee all grants; however, during the fiscal year ended 9/30/2011, various grants were administered by several different staff positions. As a result, staff had difficulties in locating grant files and supporting documentation. Reimbursement requests were also filed late and missing supporting documentation, transactions were not being timely recorded, and grant files were unorganized.</p> <p>2008-05: FEMA Deferred Revenue in Marina Fund – The Marina Fund had a balance of Deferred Revenue from FEMA. FEMA has not conducted a final close-out, therefore, the amount due to FEMA has not yet been determined, but the current Deferred Revenue is more than available cash on hand.</p> <p>2009-02: Fixed asset maintenance duties such as recording additions, deletions, depreciation, and transfers are done manually on the Excel spreadsheet. Assets were disposed of during the year that did not have a fixed asset disposal forms making it impossible to determine the proper period to record the disposal.</p> <p>2011-01: Timely Submissions of Reports – The audit report was not filed timely for the fiscal year ending 9/30/2011.</p>

<sup>1</sup> These municipalities were included in the second notification, based on 2010-11 fiscal year audit reports, the Committee received from the Auditor General for local governments. The Committee was previously notified of 153 additional municipalities that had failed to correct audit findings that were included in three successive audit reports. The Committee took action against those municipalities on February 18, 2013.

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Biscayne Park, Village of	Miami-Dade	<p>2000-7: Capital Assets – A number of issues associated with internal controls over capital assets were noted: (1) No written capitalization policy; (2) Changes in status of capital assets are not reported to finance personnel for proper accounting; (3) Periodic reviews of insurance are not performed to ensure coverage is sufficient; and (4) Capital assets have not been tagged as Village property, physical inventory is not being performed at least annually, and such inventory is not compared with physical records and discrepancies corrected.</p> <p>2005-2: Develop and Document a Disaster Recovery Plan – The Village does not have a plan of action in case its offices should be destroyed by a fire, natural disaster such as a flood or hurricane, or a terrorist act.</p> <p>2008-1: Budgeting – Since fiscal year 2008, the Village exceeded budgetary level of control for several of its departments.</p> <p>2008-3: Internal Controls Over Recreation Center-Concession – Deficiencies were noted over the concession sales at the Village’s recreation center: (1) no formal policies and procedures over collection and reporting of concession revenues; (2) revenues not reconciled and submitted to the Village on a daily basis; (3) cash register not properly programmed and not being used properly; (4) no controls over inventory or reconciliation of cash receipts to items sold; and (5) recreation department allows participants to pre-pay for purchases and balances credited throughout the week.</p> <p>2009-1: Budgeting – The Village amended the budget after the 60-day period allowed by Section 166.241(4), F.S. Also, purchases were made before the budget increases were approved as required by the Village’s Code of Ordinance.</p>
Boynton Beach, City of	Palm Beach	<p>2007-2: Continuing Disclosure Requirements for Bonds – The City did not provide the required information in a timely manner for the fiscal years ended 9/30/2010 and 9/30/2011.</p> <p>2007-4: Excess of Expenditures Over Appropriations – The City’s expenditures exceeded the final budgeted appropriations for the Public Service Tax Debt Service Fund for the year ended 9/30/2011.</p> <p>2008-5: Disaster Recovery Plan – The Information Technology Services Division’s disaster recovery plan is more than five years old.</p>
Campbellton, Town of	Jackson	<p>04-01: Custody of assets, record keeping, and recording of assets should have adequate separation. Due to the size of the organization, proper separation of duties may not be feasible.</p> <p>07-01: Town relies on external auditor to assist with preparing and explaining financial statements in conformity with GAAP.</p> <p>07-1 (in Management Letter): Cancellation of Invoices – Town does not cancel invoices after payment.</p> <p>08-1 (in Management Letter): Property Records and Inventory – Town does not have a written policy regarding the recording and inventory of capital assets.</p> <p>09-1 (in Management Letter): Water Reconciliation – Town does not have procedures in place to reconcile monthly utility billings to utility collections.</p>

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Chattahoochee, City of	Gadsden	<p>08-1: Deficiency in Financial Reporting – The person responsible for the accounting and reporting function lacks the skills and knowledge to apply GAAP in recording the entity’s financial transactions or preparing its financial statements.</p> <p>08-2: Segregation of Duties – Separation of certain accounting and administrative duties among employees is not considered feasible by the City because of its size and limited number of employees.</p> <p>08-3: Collection of Utility Receivables – The City has taken down deposits against all accounts with unpaid balances as required by City policy, and collectability has not been actively pursued.</p> <p>08-4: Park and Recreation Activity – The City has two off-site locations for the collection of funds, the RV park and recreational activity sites. The accounting records maintained for each activity need to be improved to provide better documentation and provide the ability to evaluate existing programs and activity.</p> <p>09-1: Accounting Discipline – There is a certain lack of review and reconciliation in some areas of the accounting function, such as utility accounts receivable, customer deposits, and utility tax payable.</p>
Deerfield Beach, City of	Broward	<p>ML 07-01: Retrospective look back on risk reserves – The City has improved its reconciliation process of ensuring claims and other items are properly recorded and reviewed prior to sending to the actuary. However, a retrospective review to assess reasonableness of actuarial results is not being performed by City staff.</p> <p>ML 08-02: Accounting Policies and Procedures Manual – The manual continues to be a work in progress as of 9/30/2011 and has not been completed and approved.</p> <p>ML 09-02: Documentation of IT Policies and Procedures – It was not clear whether the Information Security Policies and Procedures and draft documents provided during the audit addressed certain specified critical aspects related to information security.</p>
Eatonville, Town of	Orange	<p>Observation 2006-A: Financial Condition Assessment – The Town’s financial position, as reflected by fund balance, net assets, cash position, and working capital, declined during fiscal year 2010. Liquidity remains low as a percent of annual costs, the Town remains behind in receiving certain required services, and there are minimal funds available to fund aging capital infrastructure. Without further strengthening of financial condition and resolution of other matters, conditions exist that could lead to a state of financial emergency as prescribed by Section 218.503(1), F.S.</p> <p>Finding 2006-01: Reconciliations – Reconciliations were not provided for receivables and interfund balance sheet accounts during the fiscal year. As a result, certain general ledger account balances were incorrectly recorded. The Town’s ability to address financial management matters is compromised by the inability to rely on unsupported financial data.</p> <p>Finding 2007-06: Compliance with Regulatory and Debt Reporting Requirements – Town is delinquent in its financial reporting, compounded by the state of its financial records and internal difficulties in understanding and researching transactions recorded. Town is in noncompliance with timeliness requirements of regulatory agencies and debt covenants, and with June 30<sup>th</sup> audit report deadline. Also, audit report required by a loan was not provided as required.</p>

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Eatonville, Town of (continued)		<p>Observation 2008-C: Information Systems Recommendations – The Town has an informal backup procedure and is appropriately performing backups in accordance with its backup schedule. However, a formal backup policy does not exist.</p> <p>Observation 2008-D: Information Systems Recommendations – The Town currently has informal security policies in place. However, a comprehensive security policy is not in place to define the security objectives for the Town.</p> <p><b>Finding 2008-02: Recording of Receivables – There were instances where receivables and revenues were not recorded in the proper period, and where receivables were incorrectly classified as internal fund balances.</b></p> <p><b>Finding 2008-03: Interfund Transfers and Interfund Balances – There are significant balances from/to other funds within the Town. Fund level accountability is compromised and it is unclear as to how interfund balances will be eliminated. Further, the amounts due from/to funds within the Town should balance; however, such amounts were out of balance prior to year-end audit adjustments.</b></p> <p><b>Finding 2009-04: Utility Tax Overcharge – In 2003, the Town Council approved a utility tax on the Water and Sewer fees. However, Town staff inadvertently entered the utility tax into the billing software as a charge on Solid Waste fees and Stormwater fees, in addition to the authorized Water and Sewer fees. The unauthorized overcharges were discovered during fiscal year 2011. The Town is assessing means of crediting customer accounts to address the overbillings.</b></p>
Golden Beach, Town of	Miami-Dade	<p>2009-03: Upgrade accounts payable software – The Town does not currently have an accounts payable detailed schedule showing the amounts due to vendors as of fiscal year-end. The Town’s current accounting system does not have the capability to produce an accounts payable detailed schedule.</p>
Gretna, Town of	Gadsden	<p><b>I-C-2011-02: The City’s annual financial audit report was not submitted to the State of Florida Auditor General’s office within nine months after the end of the fiscal year. There were several accounts that needed reconciliations and adjusting journal entries being made after June 30. The analyses of accounts nine months after the fiscal year contributed to the delay in the annual audit process and completion of the audit reports.</b></p> <p>05-C-03: The sinking funds accounts were established as required; however, the City is not funding the sinking funds in accordance with the debt agreements.</p> <p><b>IC-M-06-02: The general ledger control account for Utilities Accounts Receivable and the total of Accounts Receivable Subsidiary ledgers disclosed a discrepancy despite the fact that the Utility Billing System is linked with the general ledger system. Normally, under such a system the balances should be in agreement.</b></p>
Hawthorne, City of	Alachua	<p><b>PY 6: Although the City has begun to diversify its cash among different banks, as of fiscal year-end the balances exceeded the FDIC insurance limit by over \$260,000.</b></p>
Hilliard, Town of	Nassau	<p><b>2009-1: Preparation of Financial Statements – The Town does not have a system of internal controls that would enable management to conclude the financial statements and related disclosures are complete and presented in accordance with GAAP. As such, management requested us to prepare a draft of the financial statements, including journal entries to report financial information in accordance with the Governmental Accounting Standards Board and including the related footnote disclosures.</b></p>

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Mangonia Park, Town of	Palm Beach	<p>2009-01: Accounting Records – Timely reconciliations are not being performed.</p> <p>2009-02: Capital Assets Record Keeping – The Town did not have a detailed listing of capital assets.</p> <p>2009-03: Documentation for Expenses – Payment and recording of expenses should be closely monitored. The miscoding of expenses may result in inaccurate monthly financial statements and increased time reconciling accounts at month- and year-end. Invoices should be reviewed to ensure the charges are legitimate Town expenses, correctly calculated, and have a public purpose.</p> <p>2009-04: Minutes – Minutes for various meetings during fiscal year 2011 were not available.</p>
North Bay Village, City of	Miami-Dade	<p>2006-1: Capital Assets Subsidiary Detail Ledger Software, Reconciliation and Maintenance – The City maintains a manually prepared schedule in Excel for tracking its capital assets. The existing subsidiary ledger maintained on the spreadsheet requires constant maintenance and formula manipulation which lends itself to the possibility of errors being made, miscalculation along with additional time and effort to maintain.</p> <p>2006-3: General Ledger Maintenance – The City’s financial audit required numerous material adjusting journal entries in order to prepare financial statements in accordance with GAAP.</p> <p>2009-1: Bank Reconciliations – Reconciliations of the City’s operating cash accounts had been performed but not reconciled to the general ledger for a significant portion of the fiscal year. In addition to the preparation of bank reconciliations by a designated individual, there should be another individual charged with the review and approval of the reconciliation once it is prepared to verify the reconciliation process is complete.</p>
Oakland, Town of	Orange	<p>09-01: Utility Billing Subledgers should be Reconciled to the General Ledger – Management should implement monthly reconciliations between the detailed utility customer accounts receivable and customer deposit subsidiary ledgers to the general ledger control accounts.</p> <p>09-02: Cash Disbursements – Internal control procedures over cash disbursements have not been adequately designed or were not operating properly: (1) several vendor invoices were paid twice; (2) inadequate supporting documentation to support several disbursements; and (3) there is no formally adopted purchasing policy.</p> <p>09-03: Cash Receipts – Internal control procedures over cash receipts have not been adequately designed. The utility billing cashier has the ability to make unapproved adjustments to customer accounts.</p> <p>09-04: Payroll – Internal control procedures over payroll processing and human resources have not been adequately designed or were not operating properly: (1) payroll data is being entered incorrectly into general ledger, and there is no reconciliation of payroll-related liabilities to the actual amounts paid; and (2) several employees were receiving annual leave time in excess of the annual leave provisions.</p> <p>09-05: Internal Control over Financial Reporting – Internal control over financial reporting failed to detect many financial statement misstatements resulting in audit adjustments.</p>

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Pahokee, City of	Palm Beach	<p>2007-1: Fixed Assets Recordkeeping – Detailed fixed asset records are maintained in Excel. Fixed asset maintenance duties such as recording additions, deletions, depreciation, and transfers are done manually on Excel spreadsheet. This increases risk of materially misstating fixed assets due to spreadsheet formula errors.</p> <p>2011-8: Financial Condition Assessment Procedures – Three of the City’s four enterprise funds have experienced operating losses for several years, and the general fund had a significant decrease in fund balance during the current fiscal year. The City is in a deteriorating financial condition.</p> <p>2011-9: Excess of Expenditures Over Appropriations – As noted in the financial statements for the year ended 9/30/2011, certain departmental expenditure categories exceeded budgeted amounts.</p>
Quincy, City of	Gadsden	<p>C/IC-M-01-3: The City conducted a periodic physical inventory of property and equipment both for the enterprise and general government operations. However, the results of the physical count were not reconciled to the listings maintained at the property section and to the book balances. Also, the City did not prepare fixed asset schedules to support the computation of the monthly depreciation expenses recorded in the books, and, in the City’s annual physical count of property and equipment, they did not include its land, buildings, and improvements.</p> <p>C-M-02-1: The City did not provide timely reports to external agencies as follow: (a) Instances of late submission of quarterly progress report to grantors; (b) failure to submit the Annual Electric Industry Financial Report required by the U.S. Department of Energy.</p> <p>IC-M-04-05: Monthly bank reconciliation statements were not prepared. In addition, the main operating bank account was not properly reconciled, and there was no proper listing of outstanding checks.</p> <p>IC-M-05-03: The computerized payroll system is susceptible to manual override for restricted information.</p> <p>C-M-05-01: Certain compliance requirements relating to the Drinking Water State Revolving Loan Fund Agreement were not met. In addition, the requirements pertaining to the 2011 Series Issuance were not met regarding continuing disclosures and submissions of financial statements within 12 months.</p> <p>C-M-05-2: Certain compliance requirements relating to the Sewer State Revolving Loan Fund Agreement were not met.</p> <p>IC-IM-09-01: During the review of journal entry transactions, five of twelve transactions selected were related to the current audit period; however, the authorization date and the posting dates were in 2009 and 2010.</p>
Southwest Ranches, Town of	Broward	<p>2011-2: Internal Control Over Financial Reporting – Capital Assets – The Town has not performed an inventory of capital assets for the current year, nor do they have a formal capital asset tracking system. In addition, over the past several years, the balance in the construction in progress category has grown significantly and continues to accumulate costs. During the audit, the auditors were unable to obtain readily available information as to which of the projects included in construction in progress category should remain there (on-going projects), which should be placed in service and depreciated (completed projects), and which should be reclassified and expensed (cancelled projects).</p>

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Sweetwater, City of	Miami-Dade	<p>2004-01: Control Deficiency: Budget Process – While some budget issues from prior year were corrected, several line item expenditures still exceeded budget appropriations for the fiscal year. This was predominantly caused by certain unbudgeted capital outlay expenditures and operating expenditures.</p> <p>2005-02: Actuarial Report Needed for the Elected Officials Retirement Trust – The elected official’s retirement trust is a non-contributory system; contributions to the plan are made from the City. The City has not had an actuarial report conducted on the Plan.</p> <p>2007-02: Audit Journal Entries – The City’s audit required several audit adjustments to prepare GAAP financial statements. This creates an absence of internal process to report deficiencies in internal control to management on a timely basis.</p> <p>2007-03: Accounts Payable Subsidiary Ledgers – The City’s accounting software contains a module which provides for the processing of vendor invoices/checks and provides other information related to accounts payable. The City was requested to provide a listing of the outstanding vendor payments as of fiscal year-end; however, the City was not able to provide such support, as no aging/ledger or schedule is maintained.</p> <p>2007-04: Capital Assets – The City does not perform an annual physical inventory of capital assets and lacks a sufficient detailed schedule of capital assets.</p> <p>2007-06: Grant Management and Administration – The City lacked sufficient maintenance of grants in terms of file maintenance and grant management in general. Support for grant revenues as well as reimbursement packages were not readily available. In some instances, reimbursement requests are not being completed on a timely basis, which is causing deficits in corresponding funds.</p> <p>2008-01: Failure to Report Federal Expenditures on Schedule of Expenditures of Federal Awards – The City was awarded several grants from FEMA and received advances related to these grants. The advances were recorded as deferred revenues in the year they were received. As of 9/30/2008, the City had \$1.6 million still in deferred revenues related to these grants. The grants were never closed out, and the deferred grant amounts were never reported as revenues or included in the City’s Schedule of Expenditures.</p> <p>2009-01: Reimbursement Requests – Local Awards – City was awarded several funding allocations from Miami-Dade County’s Building Better Communities General Obligation Bond Program. It was noted that reimbursement requests related to these awards were not being completed on a timely basis, which caused a deficit in the Capital Project Fund at 9/30/2009. During the current year, the deficit was slightly reduced as a result of reimbursements received; however, expenditures from prior years have yet to be reimbursed.</p>

## Municipalities

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Municipality <sup>1</sup>	County	Audit Finding
Vernon, City of	Washington	<p>2003-01: Property and equipment not recorded on the capital asset listing of the governmental activities fund.</p> <p>2003-02: Custody of assets, record keeping, and recording of assets should have adequate separation. Due to City's size, proper separation of duties may not be feasible; the City has a small one-person bookkeeping system.</p> <p>2007-01: The City relies on the external auditor to assist with preparing and explaining financial statements in conformity with GAAP.</p> <p>1 (in Management Letter): Recreation department lacks adequate internal controls for reporting purposes (remaining from fiscal year 9/30/2008).</p> <p>2 (in Management Letter): There are several old items on the bank account reconciliations (remaining from fiscal year 9/30/2009).</p>
Webster, City of	Sumter	<p>11-1: Because of a limited number of available accounting personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction.</p> <p>11-2: Statement on Auditing Standard No. 115, <i>Communicating Internal Control Related Matters Identified in an Audit</i>, requires auditors to prepare a written communication if they identified misstatements during the audit process or if it was necessary to assist with the preparation of the financial statements. Several errors in the City's accounting records were detected, and material audit adjustments were proposed. Also, auditors assisted with the preparation of the financial statements.</p>
Williston, City of	Levy	<p>2008-1: Utility Materials and Supplies Inventory – City continues to maintain its utility materials and supplies inventory record keeping using a combination of manual and Excel spreadsheets. These tools and related procedures fail to accurately record the nature and amount of any receipt and requisition of materials and supplies transactions on a timely and consistent basis.</p> <p>2008-2: Disaster Recovery Plan – The City utilized a daily backup procedure for the safeguarding and protection of certain electronic stored data as part of its disaster recovery policies. However these procedures do not include policies and plans pervasive enough to serve as a comprehensive disaster recovery plan.</p>

**NOTES:**

1. **Material Weakness:** a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
  - a. a material misstatement of the entity's financial statements, or
  - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis. The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.

2. **Significant Deficiency:** less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## Special Districts

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Special Districts <sup>1</sup>	County	Audit Finding
Amelia Concourse Community Development District	Nassau	<p>2011-01: Reserve Requirement – The Debt Service Reserve Requirement was not met at 9/30/2011.</p> <p>2011-02: Financial Condition Assessment – The District’s financial conditions continue to deteriorate, and the future of the project remains uncertain. General Fund and Debt Service Fund reported deficit fund balances at 9/30/2011.</p>
Chapel Creek Community Development District	Pasco	<p>11-01: Failure to Make Debt Service Payments When Due – In current and prior year, District did not pay principal and interest due on Series 2006 Bonds. At 9/30/2011, the District was not in compliance with the requirements of the Bond Indenture and has met a financial emergency condition.</p> <p>11-02: Failure to Meet Debt Service Reserve Account Requirement – The District is not in compliance with the Trust Indenture, which requires District to maintain a minimum balance in the Debt Service Reserve Accounts.</p>
City Center Community Development District	Polk	<p>2011-01: Reserve Requirement – The Debt Service Reserve Requirement was not met during the entire fiscal year ended 9/30/2011.</p> <p>2011-02: Financial Condition Assessment – The District’s financial conditions are deteriorating; developer and certain landowners failed to pay assessments in current fiscal year, resulting in deficit fund balance in Debt Service Fund.</p>
Cordoba Ranch Community Development District	Hillsborough	11-03: Failure to Pay Claims from Creditors within 90 Days – The District had payables due to creditors that were greater than 90 days old.
Escambia-Pensacola Human Relations Commission	Escambia	<p>2010-1: Overall Segregation of Duties – Duties are not adequately segregated; the potential exists for errors or irregularities to occur which would not be found or corrected in a reasonable time period.</p> <p>2010-A (in Management Letter): Automobile Insurance Coverage – The Interlocal Agreement with Escambia County and the City of Pensacola require the Commission to carry automobile insurance, even though the Commission does not own an automobile, since it does have employees operating non-owned automobiles in the conduct of Commission business. The Commission does not have such insurance coverage.</p>
Fiddler’s Creek Community Development District #2	Collier	2010-01: The District did not meet the debt service requirements for the Special Assessment Revenue Bonds at 9/30/2011.
Greater Lakes/Sawgrass Bay Community Development District	Lake	<p>2011-01: Debt Service Reserve – The District did not meet the debt service reserve requirement as of 9/30/2011.</p> <p>2011-02: Financial Condition Assessment – As a result of performing financial condition assessment procedures, it was determined that deteriorating financial conditions exist. Developer did not pay assessment and, as a result, District did not have sufficient funds to make certain debt service payments.</p>
Hendry-LaBelle Recreation Board	Hendry	2011-1: Statement on Accounting Standards Number 115 – The Board does not currently have the professional personnel needed to meet the requirements of Statement on Auditing Standards.

<sup>1</sup> These special districts were included in the second notification, based on 2010-11 fiscal year audit reports, the Committee received from the Auditor General for local governments. The Committee was previously notified of 137 additional special districts that had failed to correct audit findings that were included in three successive audit reports. The Committee took action against those municipalities on February 18, 2013.

## Special Districts

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Special Districts <sup>1</sup>	County	Audit Finding
Northwest Florida Transportation Corridor Authority	Multi – Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, Walton	<p>11-01: Significant adjustments to the financial records were made in order for the financial statements to conform to generally accepted accounting principles (GAAP).</p> <p>11-02: Inadequate design of internal control over the preparation of the financial statements being audited gives rise to a significant deficiency in internal control. Auditors assist with the preparation of the financial statements.</p>
Pensacola-Escambia Promotion and Development Commission	Escambia	11-1: Segregation of Duties – The lack of formal office staff limits the extent of segregation of incompatible duties.
Polk Transit Authority	Polk	(Not numbered in audit report) Entity Level Controls – The entity is in the developmental stage and has not yet adopted key policies relating to: (1) Whistleblower Policy for employees, (2) formal job descriptions for key employees, and (3) an employee handbook. Such key policies should be considered as the entity begins to more formally organize and prepare for daily operations.
Port St. Joe Port Authority	Gulf	<p>2011-01: Significant Audit Adjustments – Audit adjustment to the financial records were made in order for the financial statements to conform to GAAP.</p> <p>2011-02: Need for Segregation of Duties – Separation of certain accounting and administrative duties among employees, recommended for effective internal controls, was not adequate.</p>
South Dade Soil & Water Conservation District	Miami-Dade	<p>2006-2: Bank Reconciliations and Journal Entries (segregation of duties) – Bank reconciliations and journal entries are prepared and approved by the fee accountant.</p> <p>2007-1: Year-End Closing Procedures – District had not properly closed its books for 2006, 2007 and 2008. The 2006 audit entries were not recorded. QuickBooks for 2007 and 2008 audits were not up-to-date.</p> <p>2007-2: Capital Assets and Depreciation – The District has not recorded depreciation for the year and had not capitalized equipment in accordance with its capitalization policy.</p> <p>2007-4: Budgeting – The District does not adopt an entity-wide budget. Although the District does adopt separate budgets of all of its programs, we recommend that a single entity-wide budget be adopted that covers all of the District’s operations. Also, the revenues and expenditures of the District’s cost-share program are not budgeted, since they are pass-through payments to nurseries. It is recommended that the District budget for these pass-through revenues and expenditures since the grant is to the District.</p> <p>2007-5: Use the QuickBooks Close Feature Yearly – The District uses QuickBooks software to manage the general ledger and payroll functions. Transactions can be backdated to the prior period, thus changing the previously reported financial statements. A yearly close will eliminate the ability to backdate.</p> <p>2008-01: Financial Condition Assessment – The District’s overall financial condition is deteriorating. The District’s unreserved fund balance and unrestricted net assets have decreased.</p>

## Special Districts

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

Special Districts <sup>1</sup>	County	Audit Finding
South Dade Soil & Water Conservation District (continued)		<p>2008-3: Support for Travel and Meal Expenses and Credit Card Policy – Reimbursement forms were not completed by employees and that several allowable costs (i.e. dinner, etc.) were over the allowable cost limit. Several reimbursement expenses had a categorized log by line items such as food, automobile expenses, etc.</p> <p>2009-02: Maintain Records Necessary for Accruing Compensated Absences – The District does not maintain the detailed records necessary for making a precise accrual on compensated absences.</p> <p>2009-03: Uniform Chart of Accounts – The current chart of accounts does not comply with the Uniform Chart of Accounts (UCA) published by the State of Florida Department of Financial Services (DFS). The UCA enables the DFS to provide uniform data that may be used to analyze accurately and compare special district transactions with the transactions of all other governmental entities in the state for a number of other uses.</p>
Suwannee Valley Transit Authority	Multi – Columbia, Hamilton, Suwannee	<p>10-01: Significant Adjustments and Preparation of Financial Statements – Several significant audit adjustments were proposed and had to be made to the accounting records including: cash to accrual entries for property and equipment additions, accumulated depreciation, accounts payable, accrued expenditures, receivables, revenues, expenditures, and reclassification of various revenues to appropriate general ledger accounts. In addition, no one on staff of the Authority was in a position to draft financial statements in accordance with GAAP.</p> <p>10-08: Activities Allowed - Commission for the Transportation Disadvantaged (CTD) Trip and Equipment Grant Program – During a review of billings under the program, it was noted that errors were made and the grantor agencies were over-billed on multiple occasions.</p> <p>10-10: Board of Directors Meetings – Per the interlocal agreement, the Board shall meet at least once each quarter. The Board did not meet on a quarterly basis for the fiscal year ended 9/30/2011. This finding applied to the fiscal years 2011, 2010, and 2009.</p> <p>10-11: Accounting Manual – The accounting procedures manual needs to be updated. This finding applied to the fiscal years 2011, 2010, and 2009.</p>
Waterstone Community Development District	St. Lucie	<p>2011-04: Financial Condition Assessment – The District’s financial conditions continue to deteriorate. The Debt Service Fund reported a deficit fund balance. The developer stopped funding the District during 2009 and has not paid assessments for prior and current fiscal years. As a result, the District did not have sufficient funds to make certain debt service payments during the 2009 – 2012 fiscal years.</p> <p>2011-05: Reserve Requirement and Other Compliance – The debt service reserve requirement was not met at 9/30/2011. Further, the Securities and Exchange Commission requires the (Bond) Issuer to report certain event notices, including principal and interest payment delinquencies. However, the non-payment of interest was not reported to the Municipal Securities Rulemaking Board, as required.</p>

## Special Districts

Local Governmental Entities that Failed to Take Full Corrective Action in Response to a Recommendation that was Included in the 2010-11 Fiscal Year Audit Report and the Two Preceding Audit Reports

### NOTES:

1. **Material Weakness:** a deficiency, or combination of deficiencies, in internal control such that there is reasonable possibility that one of the following will not be prevented, or detected and corrected, on a timely basis:
  - a. a material misstatement of the entity's financial statements, or
  - b. material noncompliance with a type of compliance requirement.

For example, a deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement on a timely basis. The severity of the deficiency would determine whether it should be classified as a material weakness, a significant deficiency, or an additional matter.

2. **Significant Deficiency:** less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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**From:** DAVID WARD <DAVIDWARD@AUD.STATE.FL.US>  
**Sent:** Friday, May 03, 2013 9:48 AM  
**To:** ABRUZZO.JOSEPH  
**Cc:** Dubose, Kathy; White, Deborah  
**Subject:** 2010-11 FY Notification Pursuant to Section 218.39(8), Florida Statutes  
**Attachments:** 2011 PPY Findings - 2.xlsb

Section 218.39(8), Florida Statutes, requires the Auditor General to notify the Legislative Auditing Committee of any audit report prepared pursuant to Section 218.39, Florida Statutes, which indicates that an audited entity has failed to take full corrective action in response to a recommendation that was included in the two preceding financial audit reports.

This second email is sent to notify you of additional local governmental entities for which the 2010-11 fiscal year audit report disclosed that the entity failed to take full corrective action in response to one or more recommendations included in the two preceding financial audit reports. Please see the attached document containing the name of the local governmental entity and a reference to the recurring finding(s).

*David T. Ward, CPA*

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111 West Madison Street, 401A  
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In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

**LOCAL GOVERNMENTAL ENTITIES THAT FAILED TO TAKE FULL CORRECTIVE ACTION IN RESPONSE TO A RECOMMENDATION THAT WAS INCLUDED IN THE 2010-11 FISCAL YEAR AUDIT REPORT AND THE TWO PRECEDING AUDIT REPORTS**

Entity	Finding Category	Finding Number	Page Number (1)	Revision or Addendum (2)
<b>Special Districts</b>				
<a href="#">Amelia Concourse Community Development District</a>	Debt Administration	2011-01	32	No
	Financial Condition	2011-02	32	
<a href="#">Chapel Creek Community Development District</a>	Debt Administration	11-01	36	No
	Debt Administration	11-02	36	
<a href="#">City Center Community Development District</a>	Debt Administration	2011-01	35	Yes
	Financial Condition	2011-02	35	
<a href="#">Cordoba Ranch Community Development District</a>	Expenditures/Expenses	11-03	32	Yes
<a href="#">Escambia-Pensacola Human Relations Commission</a>	Separation of Duties	2010-1	24	Yes
	Other Control Deficiencies and Noncompliance	2010-A	26	
<a href="#">Fiddler's Creek Community Development District #2</a>	Debt Administration	2010-01	36	Yes
<a href="#">Greater Lakes/Sawgrass Bay Community Development District</a>	Debt Administration	2011-01	31	No
	Financial Condition	2011-02	31	
<a href="#">Hendry-LaBelle Recreation Board</a>	Financial Reporting	2011-1	26	No
<a href="#">Northwest Florida Transportation Corridor Authority</a>	General Accounting Records	11-01	23	No
	Financial Reporting	11-02	23	
<a href="#">Pensacola-Escambia Promotion And Development Commission</a>	Separation of Duties	11-1	31	Yes
<a href="#">Polk Transit Authority</a>	Policies and Procedures	AG 1	19	No
<a href="#">Port St. Joe Port Authority</a>	General Accounting Records	2011-01	26	No
	Separation of Duties	2011-02	26	
<a href="#">South Dade Soil &amp; Water Conservation District</a>	Separation of Duties	2006-2	36	No
	General Accounting Records	2007-1	34	
	Fixed Assets	2007-2	35	
	Budget Administration	2007-4	36	
	General Accounting Records	2007-5	36	
	Financial Condition	2008-1	32	
	Travel	2008-3	33	
	Payroll and Personnel Administration	2009-2	31	
	General Accounting Records	2009-3	32	
	Financial Reporting	10-01	35	
<a href="#">Suwannee Valley Transit Authority</a>	State Financial Assistance	10-08	41	Yes
	Other Control Deficiencies and Noncompliance	10-10	44	
	General Accounting Records	10-11	45	
<a href="#">Waterstone Community Development District</a>	Financial Condition	2011-04	31	No
	Debt Administration	2011-05	31	

**LOCAL GOVERNMENTAL ENTITIES THAT FAILED TO TAKE FULL CORRECTIVE ACTION IN RESPONSE TO A RECOMMENDATION THAT WAS INCLUDED IN THE 2010-11 FISCAL YEAR AUDIT REPORT AND THE TWO PRECEDING AUDIT REPORTS**

Entity	Finding Category	Finding Number	Page Number (1)	Revision or Addendum (2)
<b>Municipalities</b>				
<a href="#">Alford, Town Of</a>	General Accounting Records	2005-03	32	No
	Separation of Duties	2007-02	32	
	Financial Reporting	2007-03	32	
	Fixed Assets	2009-02	36	
<a href="#">Astatula, Town Of</a>	General Accounting Records	2009-02	31	No
<a href="#">Belle Glade, City Of</a>	Payroll and Personnel Administration	2007-01	137	Yes
	Purchasing/Contract Management	2008-01	132	
	State Financial Assistance	2008-03	134	
	Purchasing/Contract Management	2008-05	137	
	Fixed Assets	2009-02	133	
	Financial Reporting	2011-01	138	
<a href="#">Biscayne Park, Village Of</a>	Fixed Assets	2000-7	106	No
	Policies and Procedures	2005-2	105	
	Budget Administration	2008-1	101	
	Fixed Assets	2008-3	104	
	Budget Administration	2009-1	100	
<a href="#">Boynton Beach, City Of</a>	Debt Administration	2007-2	252	Yes
	Budget Administration	2007-4	252	
	Information Technology	2008-5	252	
<a href="#">Campbellton, Town Of</a>	Separation of Duties	04-01	38	Yes
	Financial Reporting	07-01	38	
	Expenditures/Expenses	AG 1	42	
	Fixed Assets	AG 2	42	
	Revenues/Collections	AG 3	42	
<a href="#">Chattahoochee, City Of</a>	Financial Reporting	08-1	57	No
	Separation of Duties	08-2	58	
	Revenues/Collections	08-3	58	
	General Accounting Records	08-4	58	
	General Accounting Records	09-1	58	
<a href="#">Deerfield Beach, City Of</a>	Risk Management	ML 07-01	150	No
	General Accounting Records	ML 08-02	149	
	Information Technology	ML 09-02	148	
<a href="#">Eatonville, Town Of</a>	Financial Condition	2006-A	73	Yes
	General Accounting Records	2006-01	64	
	Financial Reporting	2007-06	66	
	Information Technology	2008-C	73	
	Information Technology	2008-D	74	
	Revenues/Collections	2008-02	64	
	Fund Equity	2008-03	65	
Revenues/Collections	2009-04	65		
<a href="#">Golden Beach, Town Of</a>	Expenditures/Expenses	2009-03	73	No

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Entity	Finding Category	Finding Number	Page Number (1)	Revision or Addendum (2)
<a href="#">Gretna, Town Of</a>	Financial Reporting	I-C-2011-02	69	No
	Debt Administration	05-C-03	72	
	Revenues/Collections	IC-M-06-02	71	
<a href="#">Hawthorne, City Of</a>	Cash	PY 6	59	Yes
<a href="#">Hilliard, Town Of</a>	Financial Reporting	2009-1	46	No
<a href="#">Mangonia Park, Town Of</a>	General Accounting Records	2009-01	44	No
	Fixed Assets	2009-02	45	
	Expenditures/Expenses	2009-03	45	
	Other Control Deficiencies and Noncompliance	2009-04	49	
<a href="#">North Bay Village, City Of</a>	Fixed Assets	2006-1	63	No
	General Accounting Records	2006-3	63	
	Cash	2009-1	64	
<a href="#">Oakland, Town Of</a>	Revenues/Collections	09-01	50	No
	Expenditures/Expenses	09-02	50	
	Revenues/Collections	09-03	50	
	Payroll and Personnel Administration	09-04	51	
	General Accounting Records	09-05	51	
<a href="#">Pahokee, City Of</a>	Fixed Assets	2007-1	70	Yes
	Financial Condition	2011-8	73	
	Budget Administration	2011-9	74	
<a href="#">Quincy, City Of</a>	Fixed Assets	C/IC-M-01-3	150	No
	Financial Reporting	C-M-02-1	140	
	Cash	IC-M-04-05	139	
	Information Technology	IC-M-05-03	139	
	Federal Awards	C-M-05-01	138	
	Debt Administration	C-M-05-2	138	
	General Accounting Records	IC-IM-09-01	137	
<a href="#">Southwest Ranches, Town of</a>	Fixed Assets	2011-2	114	No
<a href="#">Sweetwater, City Of</a>	Budget Administration	2004-01	73	No
	Payroll and Personnel Administration	2005-02	72	
	Financial Reporting	2007-02	68	
	Expenditures/Expenses	2007-03	69	
	Fixed Assets	2007-04	70	
	Purchasing/Contract Management	2007-06	71	
	Federal Awards	2008-01	67	
	Purchasing/Contract Management	2009-01	66	

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Entity	Finding Category	Finding Number	Page Number (1)	Revision or Addendum (2)
<a href="#">Vernon, City Of</a>	Fixed Assets	2003-01	49	No
	Separation of Duties	2003-02	49	
	Financial Reporting	2007-01	50	
	General Accounting Records	1	57	
	Cash	2	57	
<a href="#">Webster, City Of</a>	Separation of Duties	11-1	45	No
	Financial Reporting	11-2	45	
<a href="#">Williston, City Of</a>	Fixed Assets	2008-1	73	No
	Information Technology	2008-2	73	
The auditor did not indicate whether or not the finding was also included in the two preceding audit reports, and we could not determine with certainty whether or not this was the case. Although we requested confirmation from the auditor, the auditor had not responded as of April 8, 2013.				
<b>Notes:</b>				
(1) The page number listed is the PDF document page number, not the report page number.				
(2) This column indicates if there is an addendum or revised report on the Auditor General's Web site that is associated with findings from the 2010-11 fiscal year audit report that should also be viewed.				