

DATE: October 19, 2007

TO: Agency Addressed (No. 01, 2007-08)

FROM: Douglas A. Darling, Director
Division of Accounting & Auditing
Department of Financial Services

SUBJECT: AGENCY DASHBOARD AND ACCOUNTABILITY MEASURES

The Department of Financial Services' (DFS), in its efforts to promote and increase accountability over state resources, is developing an internet dashboard to report the results of various accountability measures. The dashboard will report by agency both actual numbers and percentages of compliance for each measure identified below:

1. Voucher Processing
 - a. Compliance with Vendor Invoice Requirements
 - b. Direct Order/Purchase Order included when applicable
 - c. Contract Documentation included when applicable
 - d. Receiving Report/Acknowledgement for goods and services.
2. Contract Documentation
 - a. Scope of Work that is clearly defined
 - b. Deliverables that are quantifiable and measurable
 - c. Criteria included for measuring performance/deliverables
 - d. Time periods specified for performance
 - e. Compliance with Certain Laws, Rules and Regulations
3. Contract Management
 - a. A mechanism for verifying deliverables has been established
4. Florida Single Audit Act
 - a. The number of compliance supplements submitted each year in comparison to number of state projects.
 - b. The number of employees that have been trained on the Florida Single Audit Act.
5. Enterprise Financial Reporting
 - a. Compliance with Statewide Financial Statement Checklist.
 - b. Compliance with requirements to remit Statewide Cost Allocation Plan (SWCAP) reimbursements from the Federal Government to General Revenue.
6. 6. Prompt Payment
 - a. Improved compliance with Section 215.422, F.S.
7. Electronic Fund Transfers
 - a. Percentage of increase in Vendor participation in EFT

8. Stale Dated Warrants

a. Reduction in the number of stale dated warrants sent to Unclaimed Property

The accountability measures listed above will be implemented at staggered intervals over the fiscal year. Additional information related to the accountability measure will be distributed prior to its implementation on the dashboard. The dashboard will be expanded over time to include other standards for accountability as established by DFS. In the forthcoming weeks, DFS will provide a prototype of how the dashboard will look and the presentment of accountability measures.

The Bureau of Auditing will use the attached checklist to evaluate the agencies' contracts and grants documentation. We encourage each agency to use the checklist as a means of evaluating their contracts and grants.

Please contact Cheri Greene at 850-413-5593, Suncom 293-5593, cheri.greene@fldfs.com; Jeff Cagle at 850-413-5504, Suncom 293-5504, jeffrey.cagle@fldfs.com; or Molly Merry molly.merry@fldfs.com if you have any questions.

Attachment

Agency Name:	_____	Contract Amount:	_____
Contract Number:	_____		
Date Reviewed:	_____		
Reviewer Initials:	_____		

Scope of Work

Evaluate the Scope of Work for the following:

1. Does the scope of work sufficiently identify the activities/services to be rendered?
YES NO
2. Does it identify the qualitative standards/criteria by which activities/services will be evaluated?
YES NO NA
3. Does it establish a due date(s) for achievement of specific activities/services?
YES NO NA
4. Does it establish the documentation required to substantiate the delivery of activities/services?
YES NO
5. Does documentation validate that the activities/services were rendered?
YES NO NA
6. Is a deliverable identified for each activity/service to be rendered? YES NO

Deliverables

Evaluate each Deliverable for the following:

7. Does each deliverable directly relate to an activity/service identified in the scope of work?
YES NO
8. Are documentation requirements established for substantiating the completion of each deliverable? YES NO
9. Is criteria established for evaluating each deliverable? YES NO
10. Is a quantity of activity/service established for each deliverable? YES NO NA
11. Does the quantity correspond with the payment schedule? YES NO
12. Are due dates established for the completion of each deliverable? YES NO NA
13. Is a payment amount identified for each deliverable? YES NO

Sanctions

14. Does the agreement establish sanctions for failure to provide services/deliverables by the due date(s) identified in the agreement?
YES NO NA
15. Does the agreement establish sanctions for non-performance and/or failure to provide services/deliverables?
YES NO NA

Financial Assistance

16. If the agreement is with a recipient or sub-recipient of state or federal financial assistance, does it include the provisions required by CFOM #4 (05-06)? YES NO

Legal Compliance

Evaluate the agreement for the following:

17. Does the agreement reference or contain the provisions of s. 287.058, F.S.?
YES NO NA
18. Does the agreement reference or contain the provisions of s. 287.0582, F.S.?
YES NO NA
19. Does the agreement reference or contain the provisions of s. 215.422 (14), F.S.?
YES NO NA
20. Does the agreement reference or contain the provisions of s. 216.181 (16), F.S.?
YES NO NA