

# **STATE OF FLORIDA**

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**SUBMITTED IN ACCORDANCE WITH  
THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

# STATE OF FLORIDA

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH  
THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

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**State of Florida Auditor General**

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**STATE OF FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2019-20 FISCAL YEAR**

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RON DESANTIS  
GOVERNOR

SIMONE MARSTILLER  
SECRETARY

February 23, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<b><u>Finding No(s).</u> (1)</b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-033	Refugee and Entrant Assistance State/Replacement Designee Administered Programs CFDA No. 93.566 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	Fee for service medical claim payments made to providers of Medicaid and REAP services were not always paid in accordance with established fee schedules.	Partially Corrected	<p>To ensure that future Medicaid Fee Schedules are implemented into the Florida Medicaid Management Information System (FMMIS) correctly, the FAHCA has developed a Corrective Action Plan (CAP). The CAP has two components:</p> <ol style="list-style-type: none"> <li>1. The Agency will document a standard process for tracking the annual Medicaid fee schedule updates. The new procedure guide will include detailed instruction and processes for cross bureau meetings, tracking fee schedule updates, and system update verifications.</li> <li>2. The Agency will reprocess all fee-for-service claims identified in the audit as paying an incorrect rate. When the reprocessing occurs, the FMMIS will adjust the claims, and the Federal Share reduction will be automatically reported on the CMS-64</li> </ol> <p>Due to reallocating resources in response to the COVID-19 State of Emergency, the target completion date of July 31, 2020 has been moved to December 31, 2020.</p> <p>Cheryl Travis (MFAO) (850) 412-3416</p>



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-034 2018-029 2017-039 2016-041 2015-037	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA did not adequately ensure that the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates were operating effectively.	Partially Corrected	The contract between FAHCA and the service organization has been amended. The amendment required the service organization to obtain an SSAE-18 Audit Report to ensure that the service organization internal controls related to invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively. The service organization submitted an SSAE-18 Audit Report to FAHCA on May 31, 2019, pertaining to the SOC1, Type 1 audit which reported on the design of the vendor's internal controls. The service organization is also required to submit an SSAE-18 Audit Report pertaining to the SOC 1 Type 2 audit that shall cover the operating effectiveness of the vendor's controls by August 15, 2020. FAHCA expects to receive the audit by this date.  Ana Aristizabal (MPF) (850) 412-4080
2019-036	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.	Partially Corrected	FAHCA is on track to complete the three-year compliance review by the end of the review period. The three-year compliance review period began January 2019 and will end January 2022; therefore, this item cannot be fully corrected until SFY 2021/2022. The state's external quality review organization noted the following in the June 2020 draft Annual Technical Report to Federal CMS: "As of the writing of this report, the state is on track to complete the three-year comprehensive compliance review by the federal deadline."  Melissa Vergeson (Quality) (850) 412-4722

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-037	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA did not ensure that inpatient hospital cost reports were periodically audited in accordance with the approved Florida Medicaid State Plan and Federal regulations.	Fully Corrected	The approved 2019-2020 State Plan, with an effective date of July 1, 2019, was updated to reflect that only the state mental health hospitals, which are paid on a cost basis, must submit cost reports which will be audited.  T. K. Feehrer (MPF) (850) 412-4095
2019-038	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	FAHCA records did not evidence that site visits of Medicaid Program providers were conducted in accordance with Federal regulations.	Partially Corrected	FAHCA will initiate an internal workgroup to review and compare FAHCA's site visit rules with the applicable federal regulations. Any deviations will be analyzed and, where appropriate, the Florida Medicaid policy will be modified.  FAHCA will schedule site visits for the providers identified in the audit.  Due to reallocating resources in response to the COVID-19 State of Emergency, the target completion date of December 31, 2020 has been moved to June 30, 2021.  Cheryl Travis (MFAO) (850) 412-3416
2018-030 2017-041 2016-042 2015-038	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA made payments to ineligible Medicaid Program providers.	Fully Corrected	System enhancements completed December 19, 2019.  Cheryl Travis (MFAO) (850) 412-3416

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-032	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA computer system used to store all Medicaid Program Integrity (MPI) complaints and cases, the Fraud and Abuse Case Tracking System (FACTS), did not appear to store all complaints received and cases established during the 2017-18 fiscal year.	Partially Corrected	MPI has processes in place to mitigate the risk of the FACTS system missing complaints or cases. Although the risk is believed to be low, the processes include ongoing training and monitoring while we await system changes regarding the sequence of these reference numbers. We believe these efforts will minimize the likelihood of skipped or missing reference numbers and ensure that where there are missing reference numbers there is a review to ensure that there is not an actual missing complaint or case.  Fred Becknell (HQA/MPI) (850) 412-4554
2013-054 FA 12-067 FA 11-070 FA 10-067 FA 09-062 FA 08-059	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The FAHCA made payments to an ineligible provider.	Fully Corrected	System enhancements completed December 19, 2019.  Cheryl Travis (MFAO) (850) 412-3416

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s):

Beth Kidder, Deputy Secretary, Division of Medicaid (2019-033; 2019-034; 2019-036; 2019-037; 2019-038; 2018-030; 2013-054)  
 Molly McKinstry, Deputy Secretary, Division of Health Quality Assurance (2018-032)

February 26, 2021

Ron DeSantis  
Governor

■■■  
Barbara Palmer  
Director

■■■  
State Office

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-035 2018-031 2017-043 2016-043 2015-039	Medicaid Cluster  CFDA Nos. 93.775, 93.777, and 93.778	The FAPD did not always ensure that continued stay reviews were conducted every 6 months for beneficiaries of Intermediate Care Facility Services for Individuals with Intellectual Disabilities. (ICF-IIDs).	Partially Corrected	KEPRO has assumed responsibility for the 6-month CSRs and checking on the physician certifications. The APD MCMs no longer complete the 6-month CSRs but are responsible for the eligibility/admission paperwork and timely submission of the admission paperwork to KEPRO. FAPD meets with KEPRO at least once a month to review issues regarding CSRs, Certificates of Need and any adverse determinations.  FY2019-20 Q1 and Q2 – transition to KEPRO APD MCMs were not always timely in providing the admission paperwork and some spreadsheets were incomplete. KEPRO also encountered difficulties with ICF compliance during the transition months.  APD is now including KEPRO on all correspondence with the ICFs regarding admissions. ICFs are still admitting without informing APD or KEPRO which impacts timely completion of paperwork.  It is worth noting that APD does not license or monitor ICFs. There are limited Rules regarding the ICFs requirement and responsibility to having a correct and timely CSR and to complete the required paperwork within the annual timeframe.

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): Lori Gephart, Program Administrator



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**State of Florida  
Department of Children and Families**

**Ron DeSantis**  
Governor

**Shevaun L. Harris**  
Secretary

March 3, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)  
For the Fiscal Year Ended June 30, 2020**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2019-020	State Administrative Matching Grants for the SNAP CFDA No. 10.561 Temporary Assistance for Needy Families (TANF) CFDA No. 93.558 Refugee and Entrant Assistance State/Replacement Designee Administered Programs CFDA No. 93.566 Social Services Block Grant CFDA No. 93.667 Medical Assistance Program CFDA No. 93.778	The FDCF did not ensure that the service organization's internal controls related to the allocation of costs for FDCF employees performing functions directly related to certain Federal programs were appropriately designed and operating effectively.	Partially Corrected	FDCF has conferred with the service organization regarding the performance of an SSAE18/SOC audit. It was determined in the absence of such audit that FDCF would contact the Inspector General's Office to inquire about their Office performing a review of the internal controls of the system to determine if the system was appropriately designed and operating effectively.
2019-028	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558 Social Services Block Grant CFDA No. 93.667	The FDCF used incorrect allocation percentages for a protective investigations cost objective, resulting in costs being charged to the incorrect Federal program.	Fully Corrected	A manual adjustment has been processed correcting the federal programs charged.

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2019-029 2018-025	State Administrative Matching Grants for the SNAP CFDA No. 10.561 Temporary Assistance for Needy Families (TANF) CFDA No. 93.558 Social Services Block Grant CFDA No. 93.667 Block Grants for Community Mental Health Services CFDA No. 93.958 Block Grants for Prevention and Treatment of Substance Abuse CFDA No. 93.959	FDCF expenditures charged to various Federal program grants were not always incurred during the authorized period of performance.	Partially Corrected	<p>We have been engaged with the Federal Centers for Medicare and Medicaid Services (CMS) with respect to this finding. This regulation is a component of the somewhat new Uniform Grant Guidance, specifically § 2 CFR 200.309 or also cited in § 45 CFR 75 for other Department of Health and Human Services Programs. The audit cites that expenditures must be realized in the federal reporting period in which the non-federal entity subrecipient realized the benefit of the expenditure. In short, recognize the expenditure not when paid but when benefit is realized. Here is a summary of key steps:</p> <ol style="list-style-type: none"> <li>1. Revenue Management is manually identifying expenditures where the payment period is different than the realized benefit period. We are doing this manually by quarter as part of our federal report submission processes.</li> <li>2. We have been in discussions with Federal CMS and they have no way of accommodating the identification of a prior period adjustment on the HCFA 64 report. We keep separated on our work papers.</li> <li>3. Currently, Florida DCF's Federally Approved Cost Allocation Plan is noted that it is on a cash basis.</li> <li>4. We are working with Finance &amp; Accounting to identifying accounting solutions to document period of performance designation.</li> </ol> <p>We are working with Finance &amp; Accounting and Budget Services to identify applicable appropriation categories where period of performance issues could occur.</p>
2019-030 2018-026 2017-035 2016-034 2015-024 2014-024 2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.	Partially Corrected	<p>As the department has been fully invested in its response to the COVID-19 public health emergency, the project management efforts to correct this finding will continue once normal business operations are resumed. Simultaneously, the department continues to seek funding and is currently pursuing Federal grants to incorporate robotics automation to improve system and data integration.</p>

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2018-003	Supplemental Nutrition Assistance Program (SNAP) Cluster CFDA Nos. 10.551 and 10.561	The FDCF did not submit the required Federal Financial Reports to the United States Department of Agriculture (USDA).	Partially Corrected	On 1/16/2020 the USDA Food and Nutrition Service (FNS) required the Department to submit the historical FNS-209 reports from FFY 2017 forward to the national database system. The Department informed USDA FNS of its target date of 4/30/2020 to submit the requested reports. On 4/19/2020 the Department informed USDA FNS that it was unable to meet the 4/30/2020 target date due to the Department's response to the COVID-19 public health emergency, and would continue to send payment and manual FNS-209 reports until normal business operations are resumed.
2018-024 2017-034	Supplemental Nutrition Assistance Program (SNAP) Cluster CFDA Nos. 10.551 and 10.561 Temporary Assistance for Needy Families (TANF) Cluster CFDA Nos. 93.558 and 93.714 Refugee and Entrant Assistance State/Replacement Designee Administered Programs CFDA No. 93.566 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	Information technology controls for the Florida Online Recipient Integrated Data Access (FLORIDA) System disclosed in our information technology operational audit report No. 2019-022, need improvement.	Partially Corrected	2019-022 FDCF Office of Information Technology Services (OITS) Infrastructure completed a change management Standard Operating Procedure (SOP), SOP C-37, <i>Change Management Process</i> , published on August 19, 2020, that covered Change Management within OITS. On May 20, 2020, this document was revised and renamed "SOP C-3, <i>Change Control Board Process</i> ," and reflects how OITS conducts change management in 2020.  On July 28, 2020, OITS completed revision of the outdated (2013) SOP "S-14: <i>Configuration, Change and Release Management for the FLORIDA System</i> ," creating a new 2020 updated version, "S-14: <i>FLORIDA System Configuration, Change and Release Management</i> ," a procedural document that now includes an accurate description of the Automated Community Connection to Economic Self Sufficiency (ACCESS) team's change management activities on behalf of the Office of Economic Self-Sufficiency (ESS).

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s):  
Verita Glanton, Senior Management Analyst Supervisor, Office of Audits & Compliance  
Mark Mahoney, Director of Revenue Management  
Bonny Allen, Information Security Manager

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July 22, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-005 2018-013 2017-007	Unemployment Insurance (UI)  CFDA No. 17.225	Internal controls for the Electronic Payment Card (EPC) Processing and Settlement System need improvement.	Fully Corrected	The Service organization providing electronic access card (debit card) services for FDEO corrected all control exceptions noted in the service organization's independent auditor's report during the period July 1, 2018 to June 31, 2019. This information was reported in the service organization's System and Organization Control (SOC 1) Report on the Suitability of the Design and Operating Effectiveness of Controls issued on November 5, 2019.  *Documents provided: 1. CHFS – SOC 2019 Remediation_provided to DEO 6.19.2020 2. E19-100 Qualified SOC 1 – Conduent Electronic Payment Card
2019-006 2018-012 2017-006	Unemployment Insurance (UI)  CFDA No. 17.225	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark and received dates and related date sequencing need improvement. As of June 2019, the FDEO had not corrected the identified deficiencies.	Partially Corrected	Application edits were identified to ensure the accuracy and integrity of the dates in the RA System during the scanning and indexing process. The majority of these edits were implemented between September 25, 2019 and February 19, 2020. The remaining edit (ALM 99058) will be implemented by the end of 2020.  *Documents provided: 1. ALM tickets: 76253, 97989, 74057, 76254, 97992, and 99058

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u><b>Finding No(s). (1)</b></u>	<u><b>Program/Area</b></u>	<u><b>Brief Description</b></u>	<u><b>Status of Finding</b></u>	<u><b>Comments</b></u>  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-007 2018-012 2017-006	Unemployment Insurance (UI)  CFDA No. 17.225	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 5 Reemployment Assistance Claims and Benefits Information System (RA System) control deficiencies causing language translation errors on forms and documents and incorrect error messages. As of June 2019, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The FDEO initiated a four-phased project to address this issue. Phase one, relating to monetary determination correspondence, was completed January 2020. Phase two, dealing with Appeal correspondence, is in progress.  This remains an ongoing priority for the Department and is expected to be completed by the end of 2021.  *Documents provided: 1. ALM tickets: 97770, 97933, 98283, 66850, 97787
2019-008 2018-012 2017-006	Unemployment Insurance (UI)  CFDA No. 17.225	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 6 that the procedures for the document intake and indexing processes need improvement to help ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue. As of June 2019, the FDEO had not corrected the identified deficiencies.	Not Corrected	FDEO continues to identify and develop improved procedures for the document intake and indexing processes. Standard Operating Procedures are in development and expected to be completed by December 2020.
2019-009 2018-012 2017-006	Unemployment Insurance (UI)  CFDA No. 17.225	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 7 that controls over the distribution of written claimant and employer claim notices continue to need improvement to help ensure that claim notices are timely distributed. As of June 2019, the FDEO had not corrected the identified deficiencies.	Partially Corrected	FDEO continues efforts to identify and correct RA System issues preventing the timely distribution of written claimant and employer claim notices.  *Documents provided: 1. ALM tickets: 98126, 87250 2. ALM tickets: 80592, 98315 3. Fraud Initiative Rating and Rules Engine (FIRRE) Quick Reference Guide (QRG)

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-010 2018-012 2017-006	Unemployment Insurance (UI) CFDA No. 17.225	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 8 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to System-generated claim issues need improvement to help ensure that claims are accurately and timely processed. As of June 2019, the FDEO had not corrected the identified deficiencies.	Partially Corrected	FDEO has identified a potential system enhancement to address the appropriate generation of claim issues. The enhancement has not yet been implemented.  *Document provided: 1. ALM ticket: 73960
2019-011 2018-012 2017-006	Unemployment Insurance (UI) CFDA No. 17.225	In our information technology operational audit report No. 2019-183, dated March 2019, we noted in Finding 12 that deficiencies exist in Reemployment Assistance Claims and Benefits Information System (RA System) automated controls and processing of data that result in claimant benefit overpayments and erroneous claimant and employer charges. As of June 2019, the FDEO had not corrected the identified deficiencies.	Not Corrected	Due to the large-scale effort that will require extensive framework changes identified to resolve this finding, the system enhancements have not yet been implemented.
2019-012 2018-012 2017-006	Unemployment Insurance (UI) CFDA No. 17.225	In our information technology (IT) operational audit report No. 2019-183, dated March 2019, we noted in Finding 15 some access controls related to Reemployment Assistance Claims and Benefits Information System (RA System) user access privileges need improvement to promote an appropriate separation of duties and restrict users to only those functions necessary for their assigned job duties. As of June 2019, the FDEO had not corrected the identified deficiencies.	Not Corrected	FDEO has identified a project-level effort to establish procedures to restrict users to only those functions necessary for their assigned job duties. Additionally, a Standard Operating Procedure (SOP) to identify role-specific job duties is in development.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-013	Unemployment Insurance (UI) CFDA No. 17.225	FDEO expenditures charged to the UI program were not always incurred during the authorized period of performance.	Fully Corrected	FDEO completed the move of these expenditures on February 28, 2020. In addition, FDEO updated its processes to ensure that period of performance is addressed during the life of the federal award and prior to closeout (see attached checklist).  *Documents Provided: 1. Request No 20-284 Move 2. Grant Checklist Guidelines
2019-014 2018-015 2017-009 2017-010 2016-011 2016-012 2015-007 2015-008 2014-009 2014-010	Unemployment Insurance (UI) CFDA No. 17.225	The FDEO did not submit the required Federal Financial Reports to the Employment and Training Administration (ETA).	Fully Corrected	FDEO took appropriate steps to validate the data reported on the ETA 227 and worked directly with USDOL National and Regional Office staff to transmit reports.  Q4 2018 – submitted 12/13/2019* Q1 2019 – submitted 1/7/2020* Q2 2019 – submitted 1/24/2020* Q3 2019 – submitted 1/30/2020* Q4 2019 – submitted 1/31/2020* Q1 2020 – submitted 4/29/2020* Q2 2020 – due for submission 8/1/2020  *Documents Provided

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): James Landsberg, Inspector General



Andy Tuck, *Chair*  
Marva Johnson, *Vice Chair*  
*Members*  
Ben Gibson  
Tom Grady  
Michael Olenick  
Ryan Petty  
Joe York

July 24, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION (FDOE)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-019	Federal Family Education Loans CFDA No. 84.032	The FDOE did not assign all eligible loans to the United States Department of Education (USED).	Partially Corrected	FDOE has contracted with an external vendor to carry out this aspect of the servicing requirements for the Office of Student Financial Assistance (OSFA). The use of the vendor will increase OSFA's ability to efficiently meet the program's obligations in the future. FDOE and the vendor are in the transitioning process to fully implement the contract. During the transition period, OSFA has continued to assign eligible loans to USED for the 2019-20 fiscal year. Full implementation of the assignment of eligible loans is expected to be complete by October 31, 2020. For 2019-20, OSFA provided a forecast of the number of eligible borrowers to assign to the USED, which was accepted by the USED. OSFA processed the forecasted number of borrowers.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-19).

Name and Title of Responsible Official(s): Mike Blackburn, Inspector General

**Suzanne Pridgeon**  
**Deputy Commissioner, Finance and Operations**

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# FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building  
3900 Commonwealth Boulevard  
Tallahassee, FL 32399

**Ron DeSantis**  
Governor

**Jeanette Nuñez**  
Lt. Governor

**Noah Valenstein**  
Secretary

July 1, 2020

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (FDEP) FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-018	Capitalization Grants for Drinking Water State Revolving Funds CFDA No. 66.468	The FDEP did not appropriately verify the suspension and debarment status of all subrecipients receiving DWSRF funds.	Partially Corrected	Upon receiving this finding, the State Revolving Fund Program implemented a procedure to verify all applicants in SAM.gov during loan application review. The program has requested permission to do rulemaking to update the standard State Revolving Fund loan application to include a certification from the subrecipient that they are in compliance with Federal regulations for suspension and debarment. This rulemaking and the agency's rulemaking plan has not been approved or finalized at this time.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): Trina Vielhauer, Director of Water Restoration Assistance

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CHIEF FINANCIAL OFFICER  
**JIMMY PATRONIS**  
 STATE OF FLORIDA

February 19, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF FINANCIAL SERVICES (DFS)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b>  (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-001	Net Position – Net investments in capital assets; Net Position – Unrestricted	The DFS, Statewide Financial Reporting Section (SFRS), recorded incorrect amounts for debt related to capital assets to Net Position - Net investments in capital assets (Net investments in capital assets).	Partially-Corrected	Financial Statement Reconciliation tool has been implemented. Currently, the tool provides a validation check on the Net Position related to capital assets. Additional validation criteria has also been added to the Capital assets net position worksheet. The SFRS will continue to work with staff to ensure established procedures are followed. Additionally, management will step up its efforts in the review of the steps performed by staff to ensure their compliance.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): Ryan Nolan, Bureau Chief, Bureau of Financial Reporting DFS

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**Mission:**

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.



**Ron DeSantis**  
Governor

**Scott A. Rivkees, MD**  
State Surgeon General

**Vision:** To be the **Healthiest State** in the Nation

January 21, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF HEALTH (FDOH)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-003	Child and Adult Care Food Program (CACFP) CFDA No. 10.558	The FDOH did not include the correct citations to Federal regulations in subaward agreements.	Partially Corrected	<p>The Bureau of Child Care Food Programs (CCFP) worked with the Office of General Counsel (OGC) on an amendment to the Permanent Contract for CCFP contractors that executed agreements from July 1, 2019 through January 31, 2020. All contract amendments have been fully executed.</p> <p>The existing CCFP Permanent Contract has been updated with the correct citations from 2 CFR 200 (Uniform Guidance) and is currently used for any new contractors that have been added to the program starting February 1, 2020 through present.</p> <p>CCFP continues to work with OGC on comprehensive revisions to the entire CCFP Permanent Contract and Attachments, which will be given to all 2,200+ participating institutions (i.e., subrecipients) for execution upon completion of the revisions. Due to the shift in work priorities to the COVID-19 response, CCFP will not meet its internal goal of having the revised permanent contract ready for execution by June 30, 2020. The expected execution date is now October 1, 2020 (the start of the Program's Federal Fiscal Year).</p> <p>Additionally, as part of the annual renewal process, all subrecipients are notified of the applicable Uniform Guidance requirements through a question on the renewal application, through financial management training, and through an Audit Report Certification Form sent to all CCFP contractors from the Florida Department of Health Federal Compliance and Audit Management section.</p>



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH (FDOH)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-025	Child and Adult Care Food Program (CACFP) CFDA No. 10.558 HIV Care Formula Grants CFDA No. 93.917	The FDOH did not verify that all applicable subrecipients were audited or timely issue management decisions for subrecipient audit findings.	Partially Corrected	<p>After discovering that some subrecipients were omitted from the Export FLAIR_Master_File that FDOH uses to generate certification forms to sub-recipient providers, the program codes were updated by the Florida Accounting Information Resource system team on November 11, 2019. FDOH is now performing a review of the Master File program codes each year prior to running the report to further reduce the potential for a similar incident. In addition, FDOH will modify the single audit report review workflow beginning July 1, 2020 to prioritize management decision letters to those providers with audit findings at the start of each audit reporting cycle, rather than on a first in/first out method. This will allow FDOH to meet the additional workload requirements under 2 CFR 200, while at the same time increasing the compliance level for the timeline prescribed under 2 CFR 200.521 - Management decision.</p> <p>The Status of Finding is considered "Partially Corrected" to allow FDOH an additional quarter (up to October 1, 2020) to add other enhancements to the workflow and test the proposed resolution actions to ensure that the Auditor General's recommendations and existing workflow challenges are all handled and fully tested to prevent the rare occasion of recurrences.</p>
2019-026	Immunization Cooperative Agreements CFDA No. 93.268	FDOH expenditures charged to the Immunization Cooperative Agreements program were not always incurred during the authorized period of performance.	Fully Corrected	
2019-027	Immunization Cooperative Agreements CFDA No. 93.268	FDOH records did not always demonstrate that access to the Provider Education Assessment and Reporting system (PEAR) was only granted to authorized users and that the access privileges granted were appropriate.	Partially Corrected	The PEAR Access Request Form was developed, in March 2020, to document that access to PEAR was only granted to authorized users and that privileges granted were appropriate. PEAR users with prior access were not required to complete the PEAR Access Request Form. The Bureau of Epidemiology will immediately implement monthly reviews of all users to ensure access privileges in PEAR are appropriate. This review will be documented on the Tracking PEAR User Access Review form.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH (FDOH)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-032	Children's Health Insurance Program CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FDOH did not obtain or review the required independent service auditor's report that would ensure that the service organization's internal controls related to processing Children's Medical Services (CMS) medical claims payments were appropriately designed and operating effectively.	Fully Corrected	
2019-039	Disability Insurance (DI)/Supplemental Security Income (SSI) Cluster CFDA Nos. 96.001 and 96.006	The FDOH did not correctly report the hours worked or the equivalent full-time positions for employees engaged in activities related to the DI/SSI Cluster on a Federal report.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): Mark H. Boehmer, CPA, Director of Auditing

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**ASHLEY MOODY  
ATTORNEY GENERAL  
STATE OF FLORIDA**

OFFICE OF THE ATTORNEY GENERAL

PL-01 The Capitol  
Tallahassee, FL 32399-1050  
Phone (850) 414-3300  
<http://www.myfloridalegal.com>

June 30, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF LEGAL AFFAIRS (FDLA)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2018-007	Crime Victim Assistance CFDA No. 16.575	The FDLA did not notify subrecipients of required award information.	Fully Corrected	This matter was addressed in October 2018. All grant recipients receiving funding for 2018-2019 and 2019-2020 federal grant cycles were provided with the required information.

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-).

Name and Title of Responsible Official(s): Richard H. Martin, Chief of Staff

*/s/ Richard H. Martin*

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July 23, 2020

**Florida Department of Management Services (FDMS)  
For the Fiscal Year Ended June 30, 2020**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-021 2018-021 2017-031	Various	In our information technology (IT) operational audit report No. 2020-149, dated March 2020, we noted in Finding 5 that some access privileges did not promote an appropriate separation of duties or were not necessary based on users' assigned job responsibilities.	Partially Corrected	The Department initiated project number 2020-003 to address appropriateness of access. The project involves generating agency-specific access listings from each platform, soliciting feedback on access from customer agencies, account clean-up, delegations of access, and where applicable, risk acceptance.
2019-022 2018-021 2017-031	Various	In our information technology (IT) operational audit report No. 2020-149, dated March 2020, we noted in Finding 10 that certain State Data Center (SDC) security controls related to logical access, user authentication, and logging and monitoring, need improvement to ensure the confidentiality, integrity, and availability of customer entity data and related IT resources.	Partially Corrected	The Department continues to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources.
2019-023 2018-021 2017-031	Various	In our information technology (IT) operational audit report No. 2020-149, dated March 2020, we noted in Finding 6 that State Data Center (SDC) processes for performance and documentation of periodic access reviews need improvement to ensure assigned access remains appropriate.	Partially Corrected	The Department continues to work on the development of reports and corresponding review processes.
2016-024 2015-017	Statewide Cost Allocation Plan (SWCAP)	Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance.	Partially Corrected	The Legislature decreased the fee from 1% to .70% effective November 1, 2015, to address the excess balance in the Purchasing Operating Trust Fund. The Department of Management Services will continue to provide periodic funding model analyses, including revenues and balances, to the Governor and Legislature to assist them in decisions concerning the MFMP fee. The ability to impact revenue generated for this fund is dependent upon legislative action.

Note (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-017), report No. 2017-180 (2016-024), report No. 2018-189 (2017-031), report No. 2019-186 (2018-021), or report No. 2020-170 (2019-021, 2019-022, 2019-023).

Name and Title of Responsible Official(s): Findings 2018-021 and 2017-031 – Andrew Richardson, Acting Deputy State Chief Information Officer for Division of State Technology; Findings 2016-024 and 2015-017 - Shajuana Jenkins, Chief of Financial Management Services

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STATE OF FLORIDA  
 Department of Military Affairs  
**Office of the Adjutant General**

St. Francis Barracks, P.O. Box 1008  
 St. Augustine, Florida 32085-1008

**NGFL- SQM**

August 3, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF MILITARY AFFAIRS (FDMA)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-004 2018-005	National Guard Military Operations and Maintenance (O&M) Projects  CFDA No. 12.401	The FDMA could not demonstrate that, prior to entering into covered transactions, the FDMA determined that the contractors were not suspended, debarred, or otherwise excluded by the Federal Government. Additionally, the FDMA did not include in applicable contractual agreements a clause requiring the contractor to comply with Federal guidance on suspension and debarment.	Partially Corrected	The inclusion of SAM.gov search results has been added to the standard CFMO Document Tracking Form used for routing of contract actions for review/approval.  Language required to be included in contracts in accordance with NGB Master Cooperative Agreement to require contractors to comply with Office of Management and Budget guidance on nonprocurement suspension and debarment has been injected into templates used to advertise both construction and professional services. Coordination with Legal has begun to determine the most appropriate method of including the requirement in contract documents but has not been completed.

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): COL Tad Warfel, State Quartermaster



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July 24, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF REVENUE (FDOR)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<b>Finding No(s). (1)</b>	<b>Program/Area</b>	<b>Brief Description</b>	<b>Status of Finding</b>	<b>Comments</b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-015	Unemployment Insurance (UI) CFDA No. 17.225	Internal controls for UI tax payment processing need improvement.	Not Corrected	FDOR will ensure the service organization takes timely and appropriate corrective action to resolve the deficiencies noted in the independent service auditor's report.
2019-016	Unemployment Insurance (UI) CFDA No. 17.225	The FDOR could not provide a copy of the certification files provided to the IRS evidencing the match of employer tax payments with credits claimed for the payments on the employer's Form 940 or Schedule H.	Partially Corrected	FDOR's Information Services Program has asserted it has automated the FUTA certification file process and added an automatic email confirmation. However, the assertion has not yet been validated.
2018-016	Unemployment Insurance (UI) CFDA No. 17.225	Information technology controls for the System for United Taxation (SUNTAX) disclosed in our information technology operational audit report No. 2019-124, need improvement.	Partially Corrected	FDOR's Information Services Program has taken action to correct these confidential findings and has asserted that all are complete. However, these assertions have not yet been validated.
2017-038 2016-035 2015-029	Child Support Enforcement CFDA No. 93.563	Internal controls for the State Disbursement Unit (SDU) Processing System (SMART System) need improvement.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): Marie Walker, Director of Auditing

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**Florida Department of Transportation**

RON DESANTIS  
GOVERNOR

605 Suwannee Street  
Tallahassee, FL 32399-0450

KEVIN J. THIBAUT, P.E.  
SECRETARY

REVISED 1/26/2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)  
For the Fiscal Year Ended June 30, 2020**

<b>Finding No(s). (1)</b>	<b>Program/Area</b>	<b>Brief Description</b>	<b>Status of Finding</b>	<b>Comments</b> <small>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</small>
2017-012	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	The FDOT needs to improve certain information technology (IT) security controls related to user authentication for the FDOT Consultant Invoice Transmittal System (CITS) and the Electronic Estimate Disbursement (EED) System.	Fully Corrected	The Department has updated Chapter 2 section 2.3.3 of our Transportation Technology manual to clarify the password requirements for Active Directory and RACF are not the same. However, the Department also increased the required length of RACF passwords as recommended by the Auditor General. Due to the age of the mainframe system the Department has chosen to accept the risk of increasing password complexity, upon meeting the procedural requirements of 60GG-2.001(3), F.A.C: <ul style="list-style-type: none"> <li>• The Office of IT (OIT) conducted a risk analysis,</li> <li>• An internal oversight group regarding IT risk reviewed and approved the decision to accept certain risks, and Support documentation for the decision was submitted to the Department of Management Services.</li> </ul>
2017-013	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	Information technology controls for the Financial Management (FM) Suite disclosed in our information technology operational audit report No. 2017-206, need improvement.	Partially Corrected	Rewrite of FPM within scope of Work Program Integration Initiative (WP11), currently estimated to be completed June 30, 2021. FPM access subject to multiple layers of security; management to review option to intensify monitoring until WP11 complete.
2017-014	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	The FDOT did not always notify subrecipients of required award information.	Partially Corrected	FDOT has evaluated its subaward activity and updated procedures, forms, and award templates to ensure every subrecipient receives the required information going forward. For subawards of Highway Planning and Construction Cluster funding made to local agencies by the Local Program Office, or Metropolitan Planning Organizations (MPOs) by the Office of Planning and Policy (OPP), these updates were provided before June 30, 2020. However, final templates for uncategorized (Note 2) subawards at the district level were not released until August 2020.
2017-015	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003	The FDOT did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop an appropriate monitoring plan based on the risk of noncompliance assessed. Additionally, the FDOT did not adequately monitor some of its subrecipients.	Partially Corrected	The Local Program Office and OPP have expanded and updated existing guidance for grant managers of subawards to local agencies and MPOs to address the issues noted by the finding. The Department is currently developing statewide guidance and oversight procedures for uncategorized (Note 2) subawards at the district level. The Local Program Office will be taking the lead for this initiative.

**Notes:**

- (1) Finding No(s). refer to audit findings in report No. 2018-189 (State of Florida – Compliance and Internal Controls Over Financial Reporting and Federal Awards [for] FYE 6/30/2017, issued 3/30/2018). Name and Title of Responsible Official(s) are as follows:
  - 2017-012, 2017-013: Greg Smiley, Chief Information Officer, OIT.
  - 2017-014, 2017-015: Cynthia Lorenzo, Manager, Federal Aid Management Office.
- (2) "Uncategorized" grants have also been variously referred to by the Department as "non-traditional" or "discretionary" grants to distinguish them from subawards of Highway Planning and Construction cluster funding not made under the aegis of the Local Program Office (to local agencies) or OPP (to MPOs).

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STATE OF FLORIDA

# DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis  
Governor

Jared Moskowitz  
Director

July 8, 2020

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM) FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-002	2017 Wildfires and Hurricanes Indemnity Program CFDA No. 10.120	The FDEM did not always obtain and maintain documentation to support costs charged to the WHIP.	Fully Corrected	FDEM has obtained all outstanding supporting documentation to support payments made to subrecipients. FDEM has developed and implemented Standard Operating Procedures for the Citrus Recovery Block Grant and subrecipient compliance. These improvements have significantly strengthened the payment process for the Citrus Recovery Block Grant.
2019-040 2018-036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop appropriate subrecipient monitoring plans based on an assessed risk of noncompliance.	Fully Corrected	FDEM reviewed the processes for the Subrecipient Compliance Program and updated the program's Standard Operating Procedures (SOP) accordingly. This SOP outlines procedures to evaluate each subrecipients' risk level. FDEM monitors subrecipients once to four times per year, dependent on their level of risk. FDEM has also developed monitoring plans which specify the type of monitoring activities scheduled for each subrecipient, for each yearly quarter, dependent on their level of risk. The Subrecipient Compliance Program is designed to evaluate and ensure subrecipient compliance with all Federal statutes, regulations and terms and conditions of the Public Assistance Grant Program.
2019-041 2018-035	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM did not verify that all applicable subrecipients were audited.	Fully Corrected	In October 2019, FDEM designed and implemented a Compliance Module within the Recovery Bureau's grants management system that requires each Subrecipient to certify whether or not it is subject to a Federal Single Audit for the prior fiscal year.

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): Allison McLeary, Interim Bureau Chief of Recovery

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As of June 30, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FLORIDA STATE UNIVERSITY (FSU)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Finding No(s). {1}	Program/ Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2019-024	Federal Family Education Loans CFDA No. 84.032  Temporary Assistance for Needy Families (TANF)  CFDA No. 93.558	In our information technology (IT) operational audit report No. 2020-054, dated November 2019, we noted in Finding 2 that certain security controls related to physical access, logging and monitoring, and logical access for the Northwest Regional Data Center (NWRDC), an auxiliary operation of FSU, need improvement to help ensure the confidentiality, integrity, and availability of data and related IT resources.	Partially Corrected	A monthly review process for building access was implemented before June 30, 2020. This process included reviewing a sampling of staff access to the data center floor on a monthly basis. As part of the current audit, the Florida Auditor General staff recommended we shift to a monthly review of 100% of the staff. A revised procedure has been implemented effective January 2021 to now review monthly activity for 100% of badged employees with computer room access.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): Tim Brown, Executive Director, Northwest Regional Data Center



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January 29, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
DAYTONA STATE COLLEGE (DSC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Finding No(s). {1}	Program/Area	Brief Description	Status of Finding	Comments <small>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</small>
2019-042 2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	DSC did not always accurately calculate the amount of Title IV grant and loan assistance that the student earned as of the student's withdrawal date or timely return the appropriate amount of unearned funds to the United States Department of Education (USED).	Partially Corrected	DSC Financial Aid Services and Student Records enhanced their enrollment record reporting to ensure the appropriate grades and dates are entered accurately. In addition, beginning Summer 2020 additional quality control measures were put in place to identify potential errors.
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	Grade reporting procedures were updated in the Fall 2020 semester to improve reporting accuracy. Similarly, Student Records and the Financial Aid Services offices continue to work together to identify ways to ensure all students are accurately reported to NSC and NSLDS. This includes random spot checking of students based on reports sent to NSC, as well as additional reporting mechanisms.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): *Heidi Purroy*  
Director II, Financial Aid Services

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July 29, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**EASTERN FLORIDA STATE COLLEGE (EFSC)**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	<p>EFSC has worked with the NSC Audit Resource Center to help identify and correct the issue.</p> <p>The NSC has informed EFSC that in October 2019, the NSC implemented an Add Process, where they will alert NSLDS to recently certified students missing from the current roster who have NSLDS notification history in the NSC system (from any NSC school) within the last 10 years. The NSC is also uploading an SSCR roster on a recurring basis to our FTP account so that EFSC can review for potentially missing students who need to be on NSLDS' SSCR Roster. If a student is missing from the Roster, EFSC will update the student in the NSLDS and push the student to the Roster. Both measures should ultimately help prevent untimely reporting by EFSC. The EFSC Information Technology Department is developing a process to compare the transmission file output from EFSC to the NSC and the SSCR Roster from NSC to the NSLDS. The estimated completion date is September 30, 2020.</p> <p>The Office of the Registrar worked with the NSC Audit Resource Center to update the monthly transmission dates to earlier in each month to allow for adequate time to complete the review and error correction of each transmission prior to the NSC reporting to the NSLDS.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-).

 Name and Title of Responsible Official(s): Dena Schlunz, Registrar

**President**

James H. Richey, J.D.

**Board of Trustees**

 Alan H. Landman, Chair  
 Ronald Howse, Vice Chair  
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 Bruce Deardoff  
 Dr. Edgar Figueroa

**Cocoa Campus**

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 Cocoa, Florida 32922  
 321/632-1111  
 Fax: 321/433-7064

**Melbourne Campus**

 3865 N. Wickham Road  
 Melbourne, Florida 32935  
 321/632-1111  
 Fax: 321/433-5618

**Palm Bay Campus**

 250 Community College Pkwy.  
 Palm Bay, Florida 32909  
 321/632-1111  
 Fax: 321/433-5305

**Titusville Campus**

 1311 North U.S. 1  
 Titusville, Florida 32796  
 321/632-1111  
 Fax: 321/433-5113

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February 5, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**MIAMI DADE COLLEGE (MDC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-046	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs.	Not Corrected	The College has identified issues in the process to return Title IV funds and is working on completing a full review that will be completed by June 30, 2021, in order to be in full compliance.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2016-17).

Name and Title of Responsible Official(s): Delilah Almeda, AVP of Accounting Services

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June 30, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
PASCO-HERNANDO STATE COLLEGE (PHSC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	The college continues to review and refine processes and educate all employees involved in the process to ensure compliance.

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s):

  
 Brian S. Horn, Senior Vice President, Chief Financial Officer



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July 20, 2020

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
PENSACOLA STATE COLLEGE (PSC)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

<u>Finding No. (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-047	Federal Pell Grant Program CFDA No. 84.063	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients.	Fully Corrected	The first submission date will be reported immediately after the first drop and add period of the semester. Additionally, effective October 22, 2019, the National Clearinghouse has implemented enhancements to avoid this potential timing gap by pushing newly certified-college enrollment statuses to the National Student Loan Data Base system.

Note: (1) Finding No. refers to audit finding in report No. 2018-189.

Name and Title of Responsible Official: Gean Ann Emond Vice President, Business Affairs

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**ST. JOHNS RIVER**  
STATE COLLEGE

OFFICE OF BUSINESS AFFAIRS

**PALATKA CAMPUS** 5001 ST. JOHNS AVENUE  
PALATKA, FL 32177-3807 | (386) 312-4200

**ST. AUGUSTINE CAMPUS** 2990 COLLEGE DRIVE  
ST. AUGUSTINE, FL 32084-1197 | (904) 808-7400

**ORANGE PARK CAMPUS** 283 COLLEGE DRIVE  
ORANGE PARK, FL 32065-7639 | (904) 276-6800

**SJRstate.edu**

EQUAL OPPORTUNITY/EQUAL ACCESS COLLEGE

2/1/21

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**ST. JOHNS RIVER STATE COLLEGE (SJRSC)**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<b>Comments</b> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2015-085	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipient and Direct Loan student borrowers.	Partially Corrected	Effective January 2020, the College began reporting enrollment status changes to NSLDS twice each month to ensure status changes were reported timely. In addition, the Financial Aid Office randomly spot checked official withdraws on various dates to confirm the information was reported timely and accurately. However, an issue was identified for the 2019-20 fiscal year where student social security numbers were not consistent between the College's student information system and the student's financial aid application, resulting in four students not being reported to NSLDS. In December 2020, the College implemented a new process to identify and correct discrepancies in social security numbers when students are added to the College's student information system to prevent future discrepancies and incorrect reporting to NSLDS.

Note: (1) Finding No. refers to audit findings in report No. 2016-159 (2015-).

Name and Title of Responsible Official(s): Suzanne Evans, Director of Financial Aid

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THE  
COLLEGE  
OF THE  
FLORIDA KEYS

Tuesday, February 16, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**THE COLLEGE OF THE FLORIDA KEYS (CFK)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2020

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2017-048	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely return unearned funds to the United States Department of Education (USED).	Partially corrected	<p>In two instances during the spring of 2020, data entry errors relating to last date of attendance were made that caused R2T4 calculations to be processed incorrectly.</p> <p>Upon this discovery, the Office of Financial Aid/VA's procedure for processing R2T4 situations was reviewed and revamped during the fall of 2020 to include an additional 3 steps for verifying the accuracy of R2T4 calculations. The steps include: 1. The assistant director reviewing calculations one additional time per semester; 2. The director reviewing the calculations within 30 days after each term; and 3. The director reviewing NSLDS records in order to ensure accuracy between that system and the College's.</p> <p>Incomplete grade reports will continue to be monitored monthly in order to determine new unofficial withdrawals in a timely fashion.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Jeffrey Smith Director - Office of Financial Aid/VA  
*JS Smith 02-16-21*