

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
OMB CIRCULAR A-133**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2012**

STATE OF FLORIDA

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-039 FA 10-052	Children's Health Insurance Program (CHIP) CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	The Florida Agency for Health Care Administration (FAHCA) did not always maintain appropriate records to support salary and benefits charged to the Program.	Fully Corrected	The employee's responsibilities related to Title XXI were clarified with the employee, and charges are being adjusted as a prior period adjustment on reports for quarter ending 06/30/2012. The adjustment to the employee's position description was made on January 12, 2012. Paula Shirley (850) 412-3820
FA 11-041	Children's Health Insurance Program (CHIP) CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	Inadequate supervisory review and lack of written policies and procedures contributed to FAHCA incorrectly calculating cash draw amounts.	Fully Corrected	Desk top procedures have been finalized. The draw adjustment was completed 02/28/2012. Paula Shirley (850) 412-3820
FA 11-042 FA 10-063	Children's Health Insurance Program (CHIP) CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	FAHCA did not ensure that amounts were accurately reported on the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).	Partially Corrected	The reconciliation process was completed for the FY 2010-11 CMIA report. Desk top procedures have been finalized. Paula Shirley (850) 412-3820
FA 11-061	Children's Health Insurance Program (CHIP) CFDA No. 93.767	Payments were made to providers on behalf of CHIP recipients who were not eligible for the Program. Additionally, CHIP payments were made for a service type for which no fee schedule or policy had been developed.	Partially Corrected	AHCA requested guidance from federal CMS and was advised that the State could adopt provisional eligibility in accordance with 42 CFR 457.350(f)(1) and 42 CFR 457.350(g)(2). Adopting provisional eligibility will allow the State to claim Title XXI funds pending the Medicaid screening process until a Medicaid eligibility determination is completed. If the child is determined to be Medicaid eligible, the State may still claim coverage costs under Title XXI during the period of provisional eligibility. AHCA is preparing a State Plan Amendment to adopt provisional eligibility. The State Plan Amendment is being submitted with a requested effective date of July 1, 2012. Shevaun Harris (850) 412-4264

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-064 FA 10-057 FA 09-055 FA 08-056	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	Medical service claim payments made to providers of Medicaid services were not always paid in accordance with established Medicaid policy and fee schedules. Specifically, the payments were for improper amounts or for unallowable services.	Partially Corrected Fully Corrected Partially Corrected	Chiropractic: A new edit was created in the system (6386) to limit procedure codes 99201-99203 and 98940-98942 to 24 per calendar year, specific to chiropractors. The 24-visit limit may be exceeded when medically necessary for beneficiaries who are under the age of 21. Reprocessing of overpaid claims is planned, but not yet completed. The reprocessing task has been delayed because there is a problem with the way the FMMIS processes Medicaid co-payments. The Medicaid fiscal agent is working on a resolution to this problem. The estimated completion date is October 2012. Dental: The procedure codes that are not allowed to be billed on the same date of service, same quadrant have been updated to restrict these codes to be paid with quadrant indicators. It is permissible to bill these code combinations if they are in different quadrants. Policy has been updated to reflect this clarification. Home Health: An update to the Home Health Services Coverage and Limitations Handbook is routing and will eliminate the 2 hour minimum requirement for personal care services and private duty nursing. The projected promulgation date is November 2012. The prior authorization edits in the MMIS have been fixed and MPI is handling the recoupment of any overpayments prior to the policy change. Shevaun Harris (850) 412-4264

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-065 FA 10-058	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	Controls were not sufficient to ensure that amounts paid by FAHCA to the Florida Commission for the Transportation Disadvantaged (FCTD) or amounts paid by FCTD to transportation providers under a Medicaid transportation program were reasonable.	Partially Corrected	<p>The CTD is expected to submit audit reviews to FAHCA for FY 2008-2009, FY 2009-2010, and FY 2010-2011 by June 30, 2012. These audits will be a tool used to ensure that payments to FCTD were reasonable.</p> <p>To date, the Agency has not received the audit reviews, although we have spoken with the FCTD staff and they informed us that they are working on compiling the results from the last two fiscal years. The Agency will follow-up with a letter to the FCTD on 7/9/2012 requesting that all of the audit reviews be submitted no later than close of business 7/13/2012.</p> <p>Additionally, FAHCA conducted an onsite monitoring of the FCTD in late April. Results have been documented and are routing for approval before submitting report findings to the FCTD by the end of July.</p> <p>Shevaun Harris (850) 412-4264</p>
FA 11-067 FA 10-060	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	FAHCA continued to record expenditures to incorrect appropriation categories in the State's accounting records.	Not Corrected	<p>FAHCA has made and continues to make efforts to secure the needed legislative authority to move budget between categories to align expenditures at year end.</p> <p>Paula Shirley (850) 412-3820</p>
FA 11-069	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	FAHCA had not documented that the State met the matching requirements of the Medicaid Program. Additionally, FAHCA did not have a process in place to monitor compliance with matching requirements.	Partially Corrected	<p>FAHCA has obtained the documentation to support the State match for FFY 2009-10. Processes have been implemented to ensure documentation is received and desk top procedures have been updated accordingly.</p> <p>Paula Shirley (850) 412-3820</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-070 FA 10-067 FA 09-062 FA 08-059	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	FAHCA procedures were not sufficient to ensure that Medicaid providers receiving payments had a current Medicaid Provider Agreement in effect. Additionally, FAHCA did not always maintain Medicaid provider files containing applications, agreements, and other required documentation evidencing the provider's eligibility to participate in the Medicaid program.	Partially Corrected	All providers who were not reenrolled during the fiscal agent transition (May 2005 – July 2009) were sent reenrollment packets by the new automated process. Claims are now restricted if the provider fails to reenroll prior to expiration of the current agreement, thus ensuring no payments are issued without a provider agreement in effect. Shawn McCauley (850) 412-3428
FA 11-072 FA 10-068 FA 09-064 FA 08-061 FA 07-062 FA 06-066 FA 05-053	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	FAHCA's established policies and procedures did not provide for the timely review and release of cost report audits of nursing home and Intermediate Care Facilities for the Developmentally Disabled (ICF-DD).	Partially Corrected	The Audit Services policy (updated January 2012) states that Cost reports selected for audit are generally assigned within three (3) years of receipt, regardless of the fiscal year end. To address audits beyond the policy timelines, we will evaluate each step of the process to determine if new policies or procedures need to be incorporated to streamline the overall timeliness of the entire audit process. The evaluation would assess whether less audits need to be reviewed by staff (currently all audits performed are reviewed), or whether a less detailed review process would suffice. In addition to evaluating our current audit policy, we will be evaluating the need for additional qualified staff to review the audits in a timely and efficient manner. Karen Chang (850) 412-4075

Note: (1) Paragraph/Finding No(s) refers to audit findings in report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Tonya Kidd, Deputy Secretary for Operations (11-039, 11-041, 11-042, 11-067, 11-069)

Name and Title of Responsible Official: Justin Senior, Deputy Secretary for Medicaid (11-061, 11-064, 11-065, 11-070, 11-072)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-035	Social Services Block Grant (SSBG) CFDA No. 93.667	The Florida Agency for Persons with Disabilities (FAPD) did not properly identify SSBG expenditures within its accounting records. Consequently, FAPD did not fairly report expenditures on the Schedule of Expenditures of Federal Awards data form.	Fully Corrected	SSBG expenditures are now being properly identified in APD's accounting records and will support the State's SEFA.
FA 11-071	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	FAPD did not always ensure that annual recertifications were completed for Medicaid recipients residing in intermediate care facilities for the developmentally disabled (ICF-DDs). Additionally, FAPD did not always ensure continued stay reviews were timely conducted.	Partially Corrected	Training for staff has been completed. Request for AHCA to update forms & policy was initiated. FAPD is a member of the work group assigned to help re-write the ICF Handbook and policy/procedures (inclusive of standard forms). AHCA anticipates that the process will take 6-12 months for completion. FAPD Central Office reviews audit sample of paperwork to ensure compliance (Ongoing) Interagency Agreement – Review by FAPD legal for proposed revisions is ongoing.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Carol Sullivan, Director of Audit

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-001 FA 10-003 FA 09-001	Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559	Program management had not implemented certain access security controls for the Child Nutrition Program (CNP) System.	Partially Corrected	Written policies and procedures governing changes to computer applications are being followed to ensure appropriate documentation is maintained for all modifications to the CNP system. Users are granted access to the CNP System via a written request from the application owner and all approvals are being maintained in the Department's Remedy System. Procedures have been implemented to improve the timely removal of access privileges to the CNP System for terminated employees. Enhancements to the CNP System's access security controls have been programmed and tested. The modifications to the security controls are scheduled to go into effect on July 11, 2012.
FA 11-002	Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559	Program management did not have a process in place to ensure that Child Nutrition Cluster subaward data were properly reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).	Not Corrected	The Bureau of Finance and Accounting started to input the required data into FFATA FSRS for the month of January in March 2012. However, obtaining the DUNS numbers for the sponsors has proven to be difficult, and none of the months have been finalized in the FFATA FSRS. The Bureau of Finance and Accounting will continue its efforts to obtain the DUNS numbers to allow reporting in the FFATA FSRS, and plan to finalize all months through June by the end of July 2012.
FA 11-018	State Energy Program CFDA No. 81.041	Program management paid a subgrantee for activities that were not completed prior to reimbursement.	Partially Corrected	The Office of Energy (OOE) issued the subgrantee a certified letter of nonperformance on February 3, 2012, giving them 30 days to come into compliance. The OOE did not receive any evidence or documentation from the subgrantee and, as a result, on April 3, 2012, a Notice of Intent to Terminate was mailed to the subgrantee. As of June 30, 2012, the OOE was continuing its efforts to terminate the grant and is reviewing all cost reimbursed to the subgrantee with the intent of requesting the return of funds used to purchase the equipment.
FA 11-019	State Energy Program CFDA No. 81.041	Program management did not document that weekly certified payrolls from subrecipients were received and reviewed for compliance with the Davis-Bacon Act.	Fully Corrected	The OOE developed a checklist specifically to document the review of payrolls for compliance with Davis Bacon Act requirements. The checklist has been provided to the grant managers and the new process was implemented on May 1, 2012.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-020	State Energy Program CFDA No. 81.041	Program management did not ensure that monitoring reports were completed in a timely manner following the monitoring of subrecipients or that deficiencies were timely resolved.	Fully Corrected	The OOE has completed training for grant managers on the topic of grant monitoring, including the timely issuance of monitoring reports. The OOE has also developed and implemented a spreadsheet to document grant monitoring activities, including the date of site visits and the subsequent issuance of monitoring reports. A procedure has been implemented whereby grant managers are notified of upcoming report deadlines.
FA 11-021	State Energy Program CFDA No. 81.041	Program management did not ensure that it obtained and reviewed required audits of subrecipients.	Partially Corrected	The OOE has developed and implemented an audit tracking spreadsheet to document the request made to subgrantees to submit a copy of the required audit reports, or that they complete an Audit Certification Form to indicate an audit was not required. The OOE has also developed and implemented an audit checklist to document the review of audit reports, and has provided the grant managers with training on the audit review procedures. The OOE is in the process of updating the written policies and procedures to address the receipt and review of subgrantee audit reports.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Ron Russo, Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-043	Various	The Florida Department of Children and Families (FDCF) did not have a process in place to report Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) data related to subawards subject to reporting under FFATA. In addition, FDCF did not obtain the subrecipient's Dun and Bradstreet Data Universal Number System (DUNS) number prior to issuing the subaward.	Partially Corrected	The Department has taken additional steps to address preliminary and tentative findings discussed on 12/12/12 with the Auditor General's staff. The Department is now documenting and advising FSRS.gov of the need to include all CFDA's for Grants tied to the Department's DUNS number in their system. Additional steps have been put in place to ensure accurate and timely reporting.
FA 11-044 FA 10-038 FA 09-038	Various	FDCF did not have a process to consider subrecipient expenditures from all Federal sources when determining whether subrecipient audit requirements were met.	Fully Corrected	As the auditors stated in the audit report, "effective May 6, 2011, appropriate procedures were adopted," which entailed a revised contract audit attachment. Contract management is incorporating this attachment into new contracts and existing contracts according to their amendment schedule.
FA 10-002	Supplemental Nutrition Assistance Program CFDA Nos. 10.551 and 10.561	SNAP benefits are not always timely adjusted for changes in a client's child support income. In addition, amounts provided to clients were not timely discontinued.	Fully Corrected	1. In the one case cited for child support income, the Benefit Recovery (BR) referral was made and a claim was established. 2a. A Hearing job-aid that includes procedures to end the SNAP benefit was provided to the SUNCAP unit July 5, 2011. 2b. A BR referral was made for the three SUNCAP cases and claims established where appropriate.
FA 11-046 FA 10-041 FA 09-042 FA 08-037	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	TANF benefit payments were not always paid in the correct amount and were made to an individual in excess of the lifetime limit. In addition, data exchange responses received by FDCF were not always timely processed.	Partially Corrected	In the two instances where the Relative Caregiver (RCG) payment was incorrect, training was requested for the local sites where each error occurred. Training addresses RCG eligibility criteria with a focus on correctly determining when a RCG child is adjudicated dependent. Additional training addresses the importance of processing expected changes in age for RCG cases. The Department is also exploring a system enhancement for RCG cases to auto-update the increase to the payment standard when the child ages into another payment level age group and terminate benefits when the child ages out of the RCG program.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>In the one instance where benefits exceeded the 48-month lifetime limit without a hardship approval, training on time limit policy emphasizing the importance of correctly counting and updating time limited months on the time limit screen and terminating benefits when a hardship is not approved was requested for the local site where the error occurred.</p> <p>A Benefit Recovery referral was made for the two cases.</p> <p>The Department has established work priorities for the processing of data exchanges in policy transmittal I-09-05-0014. Not all of the three cases cited had a data exchange that is identified as a priority in this policy transmittal. Periodic reminders via FLORIDA system broadcasts will be provided to staff to process alerts timely according to the work priorities in this policy transmittal. The Department is working on a system enhancement that would filter out duplicates for certain Data Exchanges, which would significantly reduce the workload and ease the ability for staff to identify and process priority Data Exchanges as identified in the work priorities policy transmittal I-09-05-0014. Target completion date is 12/31/12.</p>
FA 11-048	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	FDCF reported incorrect information on the ACF-199 TANF Data Report.	Partially Corrected	<p>The programming has been corrected for the "Number of Months Countable Toward Federal Time Limit" field in the report. The Department performs a quality control check of the report to ensure the accuracy of the information reported. The "Number of Months Countable Toward Federal Time Limit" field was added as a part of the fields in the quality control check effective March 16, 2012.</p> <p>Note: All corrective actions related to the programming codes have been fully implemented as of 6/30/12 and fully address the Auditor General recommendation in finding FA 11-048. Another issue, unrelated to the programming codes, has been identified regarding the "Number of Months Countable Toward Federal Time Limit" field in the report and the Department is working to correct this issue.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-049 FA 10-042 FA 09-044	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	FDCF failed to timely impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanctions on uncooperative TANF recipients.	Partially Corrected	Regarding the instances where the sanction referrals were sent by FDOR but not received by the Department, a system fix will be put into place to ensure that the Department receives all FDOR sanction referrals. In addition, the Department is working on a system enhancement that would filter out duplicates for certain Data Exchanges, which would significantly reduce the workload and ease the ability for staff to identify and process priority Data Exchanges (per work priorities policy transmittal I-09-05-0014) which include child support sanction referrals. Target completion date is 12/31/12. A mandatory statewide training on timely processing and imposing child support sanctions will be provided to all ACCESS staff by 11/30/2012. The Department will publicize, monitor, and enforce compliance with timely imposing sanctions via the Data and Reports Overdue Data Exchange report effective 8/2012 and requiring regional corrective action plans as part of the Management Evaluation Operational Reviews effective 10/2012. Effective 9/2012 a child support sanction targeted sample will be uploaded in the statewide electronic case review system (QMS) for staff to review cases and immediately correct those in error. A Benefit Recovery referral was made on all relevant cases.
FA 11-050	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	FDCF did not impose on a client who was receiving TANF benefits, the correct sanction for noncompliance with work activity requirements.	Partially Corrected	In the one instance where the Department did not impose the correct sanction level, a training emphasizing its importance was requested for the local site where the error occurred. A Benefit Recovery referral was made for the case.
FA 11-051 FA 10-043	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	FDCF did not accurately report on the TANF Emergency Fund Request Form, actual expenditures for basic assistance and non-recurrent short-term benefits.	Partially Corrected	To date, the Department has not received final guidance from the Federal government. The Department will submit final OFA100 close-out amounts upon receipt of final guidance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-055	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	FDCF was unable to provide sufficient documentation to support the amount of Refugee Cash Assistance (RCA) paid to a REAP client.	Partially Corrected	In the one instance where the Department could not support the homeless status of a client, training on determining and documenting whether a customer meets the definition of homeless was requested for the local site where the error occurred. A Benefit Recovery referral was made for the case.
FA 11-056	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	FDCF did not prepare the ORR-6 Performance Report in accordance with applicable instructions.	Fully Corrected	FDCF has developed procedures that describe the methodology used to produce data for each item on the ORR-6 report. Procedures also require that work papers be reviewed by supervisors using a quality assurance check list. This process will identify possible errors or questionable data results.
FA 11-057	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	FDCF did not ensure that adequate information technology security controls had been established for the Refugee Services Database System Application (RSDS).	Fully Corrected	FDCF has developed a procedure to document that security access controls are in place so only authorized individuals (both provider and Refugee Services staff) have access to RSDS data. The security controls are based on existing Departmental procedures. The security access request includes a signed Security Agreement form noting completion of the required security awareness training prior to authorizing RSDS access.
FA 10-048	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	FDCF did not timely correct Refugee Medical Assistance (RMA) payments made to ineligible recipients or notify the Florida Agency for Health Care Administration (FAHCA) of a potential liable third party.	Fully Corrected	1a. On March 15, 2011, an invoice from FAHCA showed a \$43,110.60 credit was issued to the RMA grant and the expenditures for the Medicaid Administration grant was increased by \$43,110.60. The Department paid the invoice on April 13, 2011. 1b. A Benefit Recovery referral was made. 2. The Department fulfilled its obligation to notify FAHCA on December 23, 2010. FAHCA provided the Department with the following status update of their actions on this case: The Medicaid Third Party Liability Vendor has gone as far as they can to recover any payments as there is no mechanism to bill the organization.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-068 FA 10-064 FA 09-059 FA 08-058 FA 07-061	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	FDCF did not terminate eligibility for a Medicaid recipient who was no longer a resident of the State. As a result, the Florida Agency for Health Care Administration (FAHCA) made capitation payments on behalf of the recipient during the time the recipient was not a Florida resident.	Partially Corrected	In the one instance where the client was no longer a Florida resident, the client did not report moving out of state nor did the receiving state report that the client was receiving Medicaid there. The Department will put the following activities in place that will aid in identifying clients who may have left the state without reporting their move so that the Department can take the necessary actions to close the cases. <ul style="list-style-type: none"> • Implementation of an Address Reporting policy • Automation of the Public Assistance Reporting Information System (PARIS) match report • Identification Verification Authentication project which would flag questionable addresses • Employ use of address confirmation software A Benefit Recovery referral was made for the case.
FA 11-075 FA 10-072	Block Grants for Prevention and Treatment of Substance Abuse (SAPT) CFDA No. 93.959	FDCF did not meet the SAPT maintenance of effort (MOE) requirement.	Partially Corrected	FDCF communicated with CSAT on June 7, 2012 requesting an update on the status of the request for eligibility for a waiver and was advised that the State of Florida's MOE waiver request is still under review by the OGC and the state will be advised when there is a determination. No other information has been received to date (July 2, 2012).

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Jerry Chesnutt, Director of Auditing

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-005	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255 Weatherization Assistance for Low-Income Persons CFDA 81.042 Low-Income Housing Energy Assistance Program (LIHEAP) CFDA 93.568	Management did not appropriately allocate salary and benefit costs charged to multiple Federal programs.	Not Corrected	The Florida Department of Economic Opportunity (FDEO) is coordinating with staff from the Florida Division of Emergency Management (FDEM) (formerly Florida Department of Community Affairs) to correct these salary distributions. The system used to re-distribute these transactions is owned and operated by FDEM.
FA 11-006 FA 09-008	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255	Procedures for preparing the annual Section 3 Summary Report did not provide assurance that the reported data was accurate. Additionally, management did not fairly state the status of a similar finding in the Summary Schedule of Prior Audit Findings.	Fully Corrected	FDEO acknowledges that there were data entry typographical errors in the Section 3 report. The overstatement amount of \$538,024 was corrected by revising the data entry errors identified in the Vero Beach contract associated with Grant Number B-07-DC-12-0001; the Vernon and Westville contracts associated with Grant Number B-08-DC-12-0001; and the Delray Beach and Davie contracts associated with Grant Number B-08-DN-12-0001. The data entry errors regarding the Section 3 new hires and trainees have also been corrected in the three grants noted above. In Grant Number B-08-DN-12-0001, the CDBG staff revised the local government's entries for the housing manager, real estate appraiser, and lead based paint inspector as professional positions resulting in nine professional positions instead of the six professional positions noted in the auditor's review. The CDBG program staff had already implemented the following corrective measures prior to the audit: (1) create a web-based reporting system so that local governments can enter their data directly, which should result in the elimination of data transfer errors; (2) FDEO contract managers are required to review Section 3 documentation during onsite monitoring visits; and (3) CDBG staff provides technical assistance to local governments, including webinars, Section 3 information on our web site, workshops, and by telephone. The web-based reporting system was

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>in place and was being used by grantees during the audit; however it was not in place during the audit period. Therefore, the corrective action was not applied to the summary report reviewed during the audit. CDBG staff will also coordinate with local governments to resolve any differences of opinion regarding the professional or non-professional status of Section 3 hires. Any revisions will be supported by appropriate documentation in the files.</p> <p>In response to the audit finding, staff emailed the Section 3 revisions to the U.S. Department of Housing and Urban Development (HUD), on February 3, 2012. The Section 3 database was revised to include the updated information. All Section 3 reports now reflect the correct information.</p>
FA 11-007	Various	Management did not always return subrecipient disallowed costs to the Federal government.	Fully Corrected	<p>Based upon the original request from Workforce Florida, Inc. (WFI), the Florida Agency for Workforce Innovation (FAWI) initiated a detailed review of the food and beverage expenditure activities of the Regional Workforce Boards (RWBs) and provided updates and recommendations as to future actions and policies that WFI and FAWI may consider. The results of the review and consultation between FAWI and WFI were that the guidance on food and beverage purchases was unclear.</p> <p>Action has been taken by Workforce Florida, Inc. to develop policy and by the Florida Legislature through statutory changes to clarify when food and beverage purchases may be made by RWBs using federal or state funds. Other than expenditures that were in clear violation of the December 16, 2009 WFI Food and Beverage Policy, no items related to food and beverage purchases were determined disallowed.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-009	Unemployment Insurance CFDA No. 17.225	Management withheld Federal income taxes from claimant benefit payments without appropriate authorization from the claimant.	Fully Corrected	FDEO management has implemented procedures including appropriate system modifications to ensure the required form is completed, signed, and retained for each claimant prior to benefits being withheld for income tax purposes. The necessary changes to procedures and system modification were completed on November 16, 2011.
FA 11-012	Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281	Program procedures were not in place to ensure the local boards complied with Federal requirements pertaining to youth activities.	Fully Corrected	FDEO implemented the following corrective action: <ul style="list-style-type: none"> • Sent written instructions to the local boards reminding them of the statutory membership requirements of a youth council. • Requires local boards to provide information about the composition and membership of their youth councils as a component of the required local workforce services plan and review such submissions to ensure that each board has representatives from all required entities. • Required that the local workforce services plan include information on: <ul style="list-style-type: none"> ▪ How the youth council assesses the type and availability of youth activities in the local workforce region. ▪ How the youth council identifies eligible providers of youth activities through a competitive selection process and how the youth council makes recommendations to the board regarding the final decision to award grants or contracts and/or provide direct youth services by the board. ▪ How the youth council provides oversight of eligible providers of youth activities. ▪ How the youth council will share “best practices” with the state so the state may disseminate that information throughout the workforce system. • With regard to the maintenance and dissemination of a list of eligible youth providers, the Department established procedures for the annual updating of the list of eligible youth providers and maintain and

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				disseminate a statewide list of eligible youth providers. This will be done both through written communication and posting on the Department's web site.
FA 11-013	Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281	Amounts listed on the Employment and Training Administration (ETA) 9130 reports were not accurately reported. Additionally, procedures for preparing the reports were not sufficient to ensure that reported data was complete and accurate.	Fully Corrected	<p>Errors in the reporting of encumbrances on line 10g of the ETA 9130 ("Federal share of unliquidated obligations") were made on four quarterly Workforce Investment Act (WIA) reports. An error in a spreadsheet formula in each of two quarters resulted in an incorrect amount being reported as encumbrances on a total of four reports. In both cases, the error was identified by staff when the subsequent quarterly report was being prepared and the formula was corrected. As noted in the audit finding, subsequent quarters' ETA-9130 reports correctly reported the encumbrances.</p> <p>To minimize the possibility of similar errors in the future, internal grant reporting processes were enhanced to ensure that the formulas are checked quarterly to verify that each ETA 9130 column is linked to the appropriate data. The grant accountant in Finance and Accounting and the grant manager in the Bureau of Grants Management perform the checks and initial the Routing Sheet for Federal Grant Reports to signify to the grant reporting supervisor that these steps, along with the many other steps in the grant reporting process, were completed.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-014	Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281	Procedures were not sufficient to ensure that performance accountability information was accurately reported on ETA Form 9149.	Fully Corrected	FDEO agreed with the recommendation that management ensures that data is reviewed for accuracy prior to submission to the United States Department of Labor (USDOL). Additional layers of review, including peer-to-peer review and dual-processing, have been implemented as part of our corrective action plan. The Department has also established procedures to ensure that new and updated guidance from USDOL are reviewed and analyzed by staff to ensure that all parties have a precise understanding of reporting requirements. If there are any issues that require further clarification, they will be raised to the Regional and Federal offices for final guidance and resolution. If clarification is not received before a report is due, then a comment/note will be added to the report.
FA 11-015	Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, 17.260, 17.277, 17.278, 17.280, 17.281	Contrary to Federal regulations, management did not conduct subrecipient monitoring that ensured compliance with WIA nondiscrimination and equal opportunity requirements.	Fully Corrected	FDEO has resumed nondiscrimination program reviews of the 24 regional workforce boards. As communicated to USDOL, FDEO will perform this monitoring by conducting desk reviews on a two-year cycle and site visits once every third year. FDEO's Office for Civil Rights is on course to complete 8 on-site reviews and 12 desk reviews during the current program year. For clarification, it does not appear necessary to be physically present in the small to mid-size regions for 5 days. It appears possible to perform the on-site portions of these reviews in 2 to 3 days, while reviewing the information obtained and drafting reports in Tallahassee. The Office for Civil Rights has conducted desk reviews and on-site reviews of 8 regional workforce boards. All on-site monitoring reports and an additional 4 desk reviews were performed by June 30, 2012.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-022 FA 10-017	Weatherization Assistance for Low-Income Persons (WAP) CFDA 81.042	Management had not implemented procedures to monitor whether certain types of costs incurred by subgrantees were supported by subgrantees' records, such as vendor invoices, time and attendance records, and appropriate cost allocation methods.	Partially Corrected	<p>The Florida Department of Community Affairs (FDCA)/FDEO contracted with a Certified Public Accounting (CPA) firm in April 2011 to develop an expenditure tracking system with all subgrantees that includes documenting costs of providing services allowing FDEO staff to review those costs periodically as appropriate. FDEO has implemented the new Monthly Expenditures Tracking System (METS) with all subgrantees. From this point forward, prior to executing each annual WAP contract with the subgrantees, FDEO staff will review the available data of the subgrantees' actual costs incurred over the previous year's contract as reported in the METS and calculate a new fee for service for each subgrantee for the subsequent contract year not to exceed 30 percent. FDEO staff will review sample documentation supporting the METS data to ensure the veracity of the information reported by subgrantees.</p> <p>Subsequent to the finding concerning fee for service in the previous federal audit, FDEO engaged a CPA firm to address this issue as stated above. The auditors were aware that the CPA firm began the effort to correct this previous finding with all 24 subgrantees during the audit period but did not finalize the process by June 30th, the end of the audit period. As part of the effort to address the finding, the CPA firm also provided a snapshot of fee for service costs based on four (4) months experience by the subgrantees, some of which did occur during the audit period. The data collected by the CPA firm shows that 10 of the subgrantees experienced fee for service percentages higher than the 30 percent reimbursed them, and that 14 subgrantees experienced a percentage less than 30 percent. In summary, the 30 percent fee for service appears to be near what most subgrantees are actually experiencing. FDEO would like the record to reflect this information in light of the decision to question all of the costs.</p> <p>FDEO has requested that all subgrantees submit a completed Monthly Expenditure Tracking Sheet</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>(METS) for every month of each of their American Recovery and Reinvestment Act (ARRA) WAP Agreements (Capacity, Single Family, and when applicable, Multi-Family) from the beginning of any ARRA activities back to 2009. The METS provides "actual costs" amounts incurred by subgrantees for the three categories.</p> <p>Once the reported expenditure amounts are received from the subgrantees, FDEO staff will reconcile the expenditure amounts reported by the subgrantees to the amounts paid by FDEO on the monthly Financial Status Report (FSR) for these categories.</p> <p>To ensure the validity of the data reported, FDEO staff will perform a random audit of three months' worth of support documentation for each subgrantee. The random audits of the support documentation will be performed on-site with each subgrantee.</p> <p>In cases where subgrantees were reimbursed for amounts greater than costs actually incurred, subgrantees will be given the opportunity to either repay the amounts identified or perform additional weatherization activities in an amount commensurate with the questioned costs identified in the reconciliation.</p> <p>To weatherize additional homes to expend the amount of costs questioned, an extension of the federal ARRA grant will be necessary to accomplish the work. The grant currently expires September 30, 2012. The U.S. Department of Energy staff have been informed of FDEO actions on this matter as it has unfolded, and have indicated that an extension of the ARRA grant should not be problematic.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-023 FA 10-018	Weatherization Assistance for Low-Income Persons CFDA 81.042	Management did not fully demonstrate the appropriateness of the costs charged for fixed price contracts entered into with State universities. Additionally, procedures did not provide for periodic reconciliations of payments made to costs incurred by the universities or provide for the return of excess funds.	Partially Corrected	FDEO program staff has contacted both universities to secure additional documentation. Documentation has been received and FDEO is confident that all actual costs will be accounted for and that any necessary reconciliation will be accomplished to resolve this finding. A letter was sent on June 8, 2012 to the University of Central Florida requesting the repayment of \$53,816. The division is currently working with the University of Central Florida to resolve this issue.
FA 11-024 FA 10-019	Weatherization Assistance for Low-Income Persons CFDA 81.042	Procedures were not sufficient to ensure that advances were limited to the minimum amounts needed and timed to be in accordance with the immediate cash requirements of the subgrantees.	Partially Corrected	FDEO WAP management will continue to provide subgrantees with three-month advances, but will implement a procedure memorialized in future grant contracts to review the first three months expenditures of the contract and to determine a plan for any adjustments needed over the second quarter of the contract to reduce reimbursements to subgrantees when advances are not expended timely. The Division plans to use the Measureable Expenditures Tracking System (METS) to determine and limit the amounts of the advances that are needed and provided. This procedure will be effective beginning with the "regular" (non-ARRA) Weatherization single family contracts that are expected to go out in November. The METS became operational in May 2012.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-047	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	Management did not always approve program modifications made to the One Stop Service Tracking (OSST) System or monitor program changes in the production environment.	Fully Corrected	<p>FDEO is taking the following steps in seeking corrective action.</p> <p>First, FDEO has a project currently underway to evaluate current Software Development Lifecycle (SDLC) methodologies. This project will analyze existing software development practices, provide recommendations for improvement and create a new FDEO SDLC Manual. Documenting SDLC methodologies will provide controls over the processes of acquiring, developing and maintaining application software resulting in decreased risk of project or system failure. Second, as the FDEO project to establish a SDLC Manual progresses, the Workforce Services IT group has identified and implemented several controls over modifications to the OSST system.</p> <ol style="list-style-type: none"> 1. The existing Numara FootPrints system will continue to be utilized for tracking all modification requests (i.e., changes, enhancements, bugs, issues and data requests) pertaining to the OSST system. 2. All requests from the business unit, the Regional Workforce Boards and the Workforce Services IT group are to be submitted electronically via a Change Request Form. All submitted Change Request Forms will be reviewed and prioritized with the One Stop Program Support (OSPS) Program Office responsible for the OSST system. This form includes approval signatures authorizing the initiation of work and will be attached to the FootPrints work order. 3. Test Scripts will be created and used for verification of modifications to the OSST system. This form includes approval signatures and will be attached to the FootPrints work order. 4. An OSPS Program Office manager will submit via email the final authorization to deploy work orders to the Production environment. This email will be saved as a PDF file and attached to the FootPrints work order. 5. Deployments to the Production environment are transitioning from an ad-hoc deployment method

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>(deploying code as soon as the WO is completed) to a "Point-in-Time Release" methodology (a formal, planned release methodology). This approach offers a more structured and formal deployment methodology allowing both the OSPS Program Office and the OSST Development Team an opportunity to plan, assess, schedule, develop, test and train OSST users.</p> <p>The Workforce Services IT group will continue to identify and refine corrective measures for immediate implementation and inclusion into the FDEO SDLC Manual.</p>
FA 11-058 FA 10-005 FA 09-007 FA 08-002 FA 07-006	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255 Weatherization Assistance for Low-Income Persons CFDA 81.042 Low-Income Housing Energy Assistance Program (LIHEAP) CFDA 93.568	Management had not established appropriate internal controls regarding user access to the information technology network.	Partially Corrected	<p>FDEO acknowledges there is a need to make improvements to its access security control procedures. FDEO Community Assistance eGrants program staff are working with FDEO Information Technology staff and system programmers to enhance network security controls and limit access privileges appropriately to achieve a higher level of system security.</p> <p>To improve the CDBG program security controls and meet the FDEO security requirements, the CDBG program staff contracted with a computer programmer to implement password security measures. This was effective July 2012.</p> <p>FDEO Community Assistance eGrants program staff met with FDEO Information Technology (IT) staff to discuss State security requirements. At those meetings a draft security plan was developed. The FDEO IT Security Officer gave his approval of the newly developed plan. The FDEO Chief Information Officer signed off on the contract specifications and the security plan for eGrants. The Community Assistance Program section which utilizes eGrants considers this control measure in place and completed. The updated eGrant procedures are dated May 23, 2012.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-049	Low-Income Housing Energy Assistance Program (LIHEAP) CFDA 93.568	Procedures did not effectively ensure that no more than 15 percent of LIHEAP funds were used for low-cost residential weatherization or other energy-related home repairs for low-income households.	Fully Corrected	The Division of Community Development has established a process to ensure that there is not a reoccurrence of this finding. This process includes the establishment of a separate grant to control the costs and to ensure that no more than 15 percent of LIHEAP funds are used for low-cost residential weatherization or other energy-related home repairs for low-income households. A memorandum of agreement establishing the grant was executed effective August 15, 2011.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Joseph K. Maleszewski, Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Paragraph/Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments
FA 11-027	Special Education Cluster CFDA Nos. 84.027 and 84.173	FDOE had not accumulated the information needed to demonstrate whether the State had met the State-level maintenance of effort (MOE) requirement.	Partially Corrected	FDOE continues to work closely with representatives of USED regarding this finding. FDOE has prepared a new methodology for calculating State-level maintenance of effort (MOE), has contacted other state agencies whose data must be included in the calculation, and is currently finalizing the calculation to be submitted to USED for approval.
FA 11-028 FA 10-028	Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048	FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds. Additionally, FDOE did not appropriately allocate salary and benefit costs for employees who worked on multiple programs.	Partially Corrected	As discussed with the auditors, the substantiation of the salary costs charged to the program is fully consistent with the requirements of the existing approved substitute system. FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system. Although we would have preferred to wait for USED approval prior to making any changes, FDOE is currently in the process of implementing a semi-annual certification for employees working 100% on a single cost objective.
FA 11-029	Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048	FDOE did not meet the Federal matching and maintenance of effort requirement and incorrectly report the amount for non-Federal share outlays on the Financial Status Report (FSR).	Partially Corrected	FDOE is currently awaiting a response from USED to our letter requesting a change in the calculation for determining Maintenance of Effort for the Carl Perkins grant. Until further notice, the Department will continue to apply the revised methodology which accurately reflects the State's administrative efforts toward the Federal project.
FA 11-030 FA 10-029	Vocational Rehabilitation Cluster (VR) CFDA Nos. 84.126 and 84.390	FDOE had not maintained appropriate records to support the salaries and benefit amounts charged to the VR Program.	Partially Corrected	As discussed with the auditors, the substantiation of the salary costs charged to the program is fully consistent with the requirements of the existing approved substitute system. FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system. Although we would have preferred to wait for USED approval prior to making any changes, FDOE is currently in the process of implementing a semi-annual certification for employees working 100% on a single cost objective. Completion of the system has been delayed by staff turnover in the Information Technology Office.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-031 FA 09-023	Vocational Rehabilitation Cluster (VR) CFDA Nos. 84.126 and 84.390	FDOE did not always ensure that eligibility determinations were made within the time frame required by Program regulations.	Partially Corrected	<p>FDOE/DBS continues to communicate with field staff in order to emphasize the importance of determining timely eligibility. Statewide VR training has been conducted, and staff are aware of the updated VR Manual (March 1, 2012), as well as the Division Policy 2.16, Timeliness of Services. The Division's District Administrators continue to utilize an eligibility checklist to monitor and address eligibility timeliness among field staff. To date, there is a 90% compliance rate (average of all districts).</p> <p>Although FDOE/DBS has implemented the use of an eligibility timeliness checklist, it has determined a need to modify it to more accurately define clients who are not being determined eligible within 60 days (if an extension was given, how long and for what reason). As the tool is improved, Headquarters monitoring staff should continue to further reduce non-compliance of eligibility timeliness by providing specific feedback to the districts, especially regarding a reason given for an extension and documenting a realistic time limit for the extension.</p> <p>FDOE/DVR continues to communicate and emphasize the importance of timely eligibility determination through statewide supervisor and counselor training. FDVR conducted statewide policy training for all counseling staff in 2012, Statewide Supervisor training in September 2011 and April 2012 and new counselor training is on-going through December 2012. In addition, FDVR Area Directors and staff utilize the counselor review period to address identified issues related to Division procedures and federal program regulations.</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA11-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-034	Statewide Cost Allocation Plan (SWCAP)	The Florida Department of Financial Services (FDFS) procedures established to ensure the accuracy and completeness of the SWCAP could be improved. Additionally, SWCAP Section II documentation did not include financial information pertaining to the Northwest Regional Data Center (NWRDC).	Fully Corrected	FDFS has updated its review procedures to ensure that all central service costs are reported in the SWCAP. As stated in the original finding, FDFS did include financial information pertaining to the Northwest Regional Data Center (NWRDC) in the 2013 SWCAP (fiscal year ended 06/30/2011) submitted to USDHHS on December 23, 2011.
FA 11-037	Various	FDFS did not adequately review the data presented on the Schedule of Expenditures of Federal Awards (SEFA) and the notes to the SEFA.	Fully Corrected	FDFS has updated its procedures, reconciliation template and form instructions in accordance with the OMB Circular A-133 and the Compliance Supplement. We follow our established procedures to ensure amounts are reported accurately and completely on the SEFA and the notes to the SEFA.

Note: (1) Paragraph/Finding No(s). Refer to audit findings in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Timothy Hsieh, Chief, Bureau of Accounting, Division of Accounting and Auditing

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-003 FA 10-004	Child and Adult Care Food Program CFDA No. 10.558	Deficiencies existed related to the Management Information and Payment System regarding user access and system modification.	Fully Corrected	All responses and supporting documentation are on file with the audit report No. 2011-193.
FA 11-004	Child and Adult Care Food Program CFDA No. 10.558	The Florida Department of Health (FDOH) did not have a process in place to report Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) data related to subawards. In addition, FDOH did not obtain the Dun and Bradstreet Data Universal Numbering System (DUNS) number of subrecipients prior to issuing subawards.	Fully Corrected	DUNS have been collected for all FY 2011 contractors and data uploaded into the on-line FFATA Reporting System. All FY 2012 data is being compiled and will be uploaded prior to the end of July 2012.
FA 11-045 FA 10-039	Public Health Emergency Preparedness CFDA No. 93.069	FDOH did not always maintain appropriate records to support salary and benefits charged to the Program. Additionally, adjusting and data entry errors resulted in incorrect charges to the Program.	Fully Corrected	1) Grant Manager was assigned an analysis role. The process now includes running a salary report for the specified reporting period (Jan – Jun); using Excel and sorting the data by position and employee name to determine whether a position was filled by a single employee, multiple employees, or vacant during the reporting period. 2) Training on referenced EARS System Time reporting occurred in May 2012.
FA 11-040 FA 10-055 FA 10-056 FA 09-054	Children's Health Insurance Program (CHIP) CFDA No. 93.767	FDOH and the University of Florida (UF) had not resolved issues related to the appropriateness of costs charged to Federal programs and the return of excess funds to FDOH.	Fully Corrected	The federal Centers for Medicare and Medicaid Services issued a letter to the Agency of Health Care Administration on May 10, 2012. The letter stated that "the contracts do not fall under OMB Circular A-87, Attachment A, Section C, since the contracts are for medical services and therefore no further action is deemed necessary for this finding."

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-062 FA 10-053	Children's Health Insurance Program (CHIP) CFDA No. 93.767	FDOH management had not implemented certain data modification controls for the Case Management Data Systems (CMDS).	Fully Corrected	CMS amended policy HCMS-IOP 145-014-12 Installation of CMDS updates on June 27, 2012. The revised policy requires local computer staff responsible for loading CMDS updates to e-mail headquarters staff once the upload is completed. This way, headquarters can monitor timeliness of the upload. CMS still plans to retire the CMDS system when the new centralized payment system is fully implemented and the lagging payments incurred before this implementation have been completed.
FA 11-063 FA 10-054	Children's Health Insurance Program (CHIP) CFDA No. 93.767	FDOH procedures for monitoring the reasonableness of CHIP capitation rates were not sufficient to prevent the accumulation of a significant cash balance. Additionally, FDOH did not ensure that the time elapsing between the drawdown of funds by the Florida Agency for Health Care Administration (FAHCA) and the disbursement of funds by FDOH was minimized.	Partially Corrected	CMS booked as a payable the funds received from AHCA on June 29, 2012 as payment for services provided in June. The payable provides documentation that funds are dedicated to cover expenses that were incurred in June 2012 but not yet invoiced.
FA 11-073 FA 10-069 FA 09-065 FA 08-062	National Bioterrorism Hospital Preparedness Program CFDA No. 93.889	FDOH did not always maintain appropriate records to support salary and benefit payments charged to the Program for contract employees.	Fully Corrected	Grant Manager has been assigned an analysis role. Contractual allocations are reviewed, and then expenditures by the Contractual category are compared. By doing this, we are able to identify contracts/Purchase Orders associated with staff; we are also then able to review those documents for staff specified by name. Confirmations on staff or staff changes are made with HQ program office manager in the appropriate bureau/division or with CHD Business Manager. The BPR Grant Unit Manager then verifies that the specified dates on the certification form match the appropriate contracted employees' tenure with the program.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-074	HIV Care Formula Grants CFDA No. 93.917	FDOH management had not established effective access security controls for the AIDS Information Management System (AIMS).	Partially Corrected	The Reporting Unit is in the process of re-writing the AIMS database; however, we are currently without a developer. We are contracting for developer services to continue moving forward. The current security module was fully compliant with IT standards at the time the database was initially developed. The new version of the database will be compliant with all new standards put in place since that time and will need to pass an app scan to be moved to production. This database does not pose any security risk and contains no client or confidential information.
FA 09-053 FA 08-052 FA 07-058 FA 06-060	Children's Health Insurance Program CFDA No. 93.767	FDOH procedures were not adequate to ensure that CMS payments were accurate and adequately supported.	Partially Corrected	The contract for claims payment with MED3000 is currently in the construction phase of the project. The project is currently developing on time and within budgeted forecast. The Pilot Phase of the project began March 2012 with Statewide rollout June 2012 through August 2012. Statewide implementation is targeted for completion August 2012.

Note: (1) Paragraph/Finding No(s) refer to audit findings in report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Michael Bennett, Director of Auditing

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-010	Unemployment Insurance CFDA No. 17.225	The Florida Department of Revenue's (FDOR) contract with a service provider did not include provisions requiring the provider to deliver to FDOR an independent service auditor's report describing the provider's internal controls and opining on the effectiveness of those controls related to the collection of data for unemployment taxes.	Partially Corrected	A requirement for this service is included in the Invitation to Negotiate (ITN) to be released. Anticipated release of ITN is August or September, 2012. The requirement will be made effective with new contract.
FA 11-052 FA 10-044 FA 09-048	Child Support Enforcement (CSE) CFDA No. 93.563	Deficiencies continued to exist regarding the timeliness of FDOR's establishment of support obligations or commencement of proceedings to establish support obligations and, if necessary, paternity.	Fully Corrected	The CAMS system proactively identifies cases needing actions to establish paternity and/or support orders. The CAMS system also provides a reporting capability.
FA 11-053 FA 10-045 FA 09-050 FA 08-043	Child Support Enforcement (CSE) CFDA No. 93.563	Deficiencies continued to exist for interstate cases regarding the provision of required child support services within specified time frames.	Partially Corrected	The CAMS system proactively identifies interstate cases requiring actions. The interstate reporting function is in the developmental stage, however staff receive tasks that are used to manage the progress of the case.
FA 10-046 FA 09-045 FA 08-039	Child Support Enforcement (CSE) CFDA No. 93.563	Deficiencies in FDOR procedures for ensuring adequate oversight of State Disbursement Unit (SDU) collection and disbursement of child support payments and reporting thereof continued to exist.	Fully Corrected	A SAS 70 Type II audit was conducted to address operation effectiveness and controls. The vendor submitted the final audit report to the Department on July 29, 2011. FDOR on site monitoring continues on schedule.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-046 FA 08-040 FA 07-048 FA 06-052 FA 05-068 FA 03-056 02-057 01-073 SA 99-271 SA 98-274 SA 97-188 SA 96-412	Child Support Enforcement (CSE) CFDA No. 93.563	Matters disclosed in prior audits regarding FDOR procedures for reconciling SDU-maintained information to information maintained in the FLORIDA System continued to exist.	Partially Corrected	The CAMS system was implemented in January 2012. The CAMS design provides the financial data required to perform periodic reconciliations. The Department continues to test and refine data queries needed for reconciliations.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 2 of report No. 12983 (SA 96-), Section 3 of report No. 13256 (SA 97-), Section 3 of report No. 13490 (SA 98-), Section 3 of report No. 13690 (SA 99-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Sharon Doredant, Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-016 FA 10-014	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.933, and 23.003	The Florida Department of Transportation (FDOT) did not always follow established monitoring procedures requiring the documentation of during-the-award monitoring activities.	Fully Corrected	These findings have been fully corrected. To offer additional guidance on properly performing and documenting during-the-award subrecipient monitoring activities, a Local Agency Program (LAP) Oversight Memorandum was developed and approved by the Federal Highway Administration on November 2, 2011. The Memorandum addresses: <ul style="list-style-type: none"> • selection of subrecipients to be monitored; • frequency at which monitoring should be performed; • criteria used during the monitoring; and • documentation to be maintained. The LAP Oversight Memorandum was provided for the Auditor General's review and record. The State LAP Administrator will also work with the State Construction Office to include LAP construction oversight as part of the State Construction Office's Contract Administration Quality Assurance Reviews (QAR).
FA 11-017	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.933, and 23.003	FDOT did not have a process in place to ensure that subrecipient audit requirements were met.	Fully Corrected	This finding has been fully corrected. The FDOT's Single Audit Procedure, Topic No. 450-010-001-i, was revised October 7, 2011, and includes required guidance under Section 5.4 Expenditures Less Than The Threshold. Specifically: Entities should notify the district in writing on official letterhead if their total federal awards expended from all sources was under the \$500,000 threshold. This is documented by the Program/Project Manager completing a Threshold Certification Statement in the Single Audit System.
FA 11-065 FA 10-058	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.776, 93.777, and 93.778	Controls were not sufficient to ensure that amounts paid by the Florida Agency of Health Care Administration (FAHCA) to the Florida Commission for the Transportation Disadvantaged (FCTD) or amounts paid by FCTD to transportation providers under a Medicaid transportation program were reasonable.	Partially Corrected	The FCTD has, in consultation with FAHCA and FDOT, developed an equitable distribution methodology for transportation funds, effective October 31, 2011.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-) or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Bob Clift, Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-076	Various	The Florida Division of Emergency Management (FDEM) did not properly allocate salary and benefit costs charged to multiple Federal programs.	Fully Corrected	Supporting documentation is available as needed.
FA 11-077 FA 10-074 FA 09-077 FA 08-081	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM made payments without adequate documentation to demonstrate that costs were allowable and reasonable.	Partially Corrected	FDEM concurs with the finding. An invoice was sent to the subgrantee - Hebrew Academy Community School - requesting repayment of the funds owed, on April 19, 2012. FDEM will continue to work with the subgrantee to achieve repayment of the owed funds in accordance with FDEM procedural guidelines and timeframes. FDEM staff will continue to monitor the subgrantee's account, and will send a second invoice if payment is not received within established procedural timeframes.
FA 11-078	Hazard Mitigation Grant Program CFDA No. 97.039	FDEM management had not established appropriate internal controls regarding user access for the Hazard Mitigation System.	Fully Corrected	FDEM has implemented all necessary enhancements to the Hazard Mitigation System (Mit.org) to ensure that access privileges are appropriately controlled.
FA 11-079 FA 10-082	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement. Additionally, prior to approving subgrantee reimbursements, FDEM did not require subgrantees to submit indirect cost allocation plans and fringe benefit rates for approval.	Fully Corrected	DEM has instituted a 100% review process to ensure that all reimbursement requests are supported by appropriate documentation. Additionally, after transitioning to the Executive Office of the Governor, 100% sampling is conducted of the Division's payments to subgrantees by the Dept. of Financial Services. All payments to subgrantees require not only adequate documentation, but the most recent quarterly report and/or a copy of the scope of work is included in the packet as well. Also, we have begun requesting and approving indirect cost plans as appropriate.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-080	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not always maintain sufficient documentation to evidence during-the-award monitoring of subrecipients.	Fully Corrected	
FA 10-075 FA 09-078 FA 08-084 FA 07-070	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM was continuing its efforts to reconcile the payments made to one subgrantee to the final costs of closed projects.	Partially Corrected	FDEM concurs in this finding, and has collected the outstanding interest payment from Miami- Dade County. FDEM continues to work with FEMA to close out this applicant in this event; final financial reconciliations will be completed once FEMA has obligated the submitted final inspection versions.
FA 10-076 FA 09-080 FA 08-080	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM management had not established appropriate internal controls regarding user access for the Florida Public Assistance (FloridaPA) System.	Partially Corrected	FDEM concurs in this finding, which involves three distinct sub-parts requiring action. FDEM has taken the following steps to correct this deficiency, some of which have yet to be implemented: In regard to the issues of: 1) User Password change interval/frequency utility, and 2) Limit the number of invalid access attempts, both of the items above are included in the Version IV release of FLPA. This will be implemented coincident with the launch of the new software. This is anticipated to be implemented in August of this year. In regard to the issue of: 3) Availability of an Operations Guide for the floridapa.org system, an updated FLPA Operations Guide is to be included with the launch of Version IV. Access to this guide will be provided to the Office of the Auditor General coincident with the launch of Version IV.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-083	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not adequately monitor federal funds awarded to ensure that funds were obligated within 45 days of the grant award date.	Fully Corrected	DEM maintains a spreadsheet of awards which reflects the 80/20 split. DEM has instituted a 100% review process to ensure that all reimbursement requests are supported by appropriate documentation. Additionally, after transitioning to the Executive Office of the Governor, 100% sampling is conducted of the Division's payments to subgrantees by the Dept. of Financial Services. All payments to subgrantees require not only adequate documentation, but the most recent quarterly report and/or a copy of the scope of work is included in the packet as well.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Kris Sullivan – Deputy Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**FLORIDA OFFICE OF EARLY LEARNING
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-059	CCDF (Child Care and Development Fund) Cluster CFDA Nos. 93.575, 93.596, and 93.713	The Florida Office of Early Learning (FOEL) had not always provided the oversight necessary for the effective and efficient administration of the School Readiness Program or implemented the necessary Statewide measures to determine whether legislative objectives were being met, measured School Readiness Program successes, and assessed the effectiveness of the investments made.	Partially Corrected	Florida's Office of Early Learning continues to implement operational improvements to ensure proper governance for this system. Corrective Actions include: <ul style="list-style-type: none"> • A fraud prevention, investigation, and recovery unit has been created. • Steps have been taken to fill the gubernatorial appointee positions on the early learning coalition boards. • Several rules are in promulgation to aid in measuring program success. • Technical Assistance Papers were created in response to issues raised in the audit and additional trainings have been provided. • Obtained authority under specific appropriation 75 of HB 5001 of the 2012 legislative session to reallocate SR allocations.
FA 11-060	CCDF (Child Care and Development Fund) Cluster CFDA Nos. 93.575 and 93.596	Program management did not report applicable CCDF Cluster data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Not Corrected	Florida's Office of Early Learning submitted required information for the FFATA report on November 30 to the Florida Department of Education (DOE) for submission into the federal reporting system. After several attempts to obtain documentation supporting the submission of the report, Florida's Office of Early Learning was informed that the grant was not added to the FSRS system and they were unable to submit the required report. Florida's Office of Early Learning contacted the Department of Economic Opportunity to determine if the grant was listed under AWI. (The 2011 Grant was issued to AWI prior to the transfer of the program to DOE). The grant was not listed under AWI either. FOEL believes it made a good faith effort to submit the FFATA report for this grant. On August 8, 2012, the FFATA report was submitted to DOE for the FFY 2012 Grant. The Florida's Office of Early Learning continues to work with DOE to ensure that this grant will be reported in FSRS by August 31 st as required.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2012-142 (FA11-).

Name and Title of Responsible Official: Mel Jurado, Director of Florida's Office of Early Learning

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-032	State Fiscal Stabilization Funds Cluster (SFSF) CFDA No. 84.397	Questioned costs of \$867,203 were charged to the grant for unallowable purposes.	Partially Corrected	Procedures for this program have been enhanced to provide assurance that grant funds are used for allowable purposes. We will consult with the grantor agency as to resolution of the questioned costs.
FA 11-082 FA 10-085 FA 09-092	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	The institution did not timely return undistributed FFEL/FDSL student loan funds to the applicable lenders.	Partially Corrected	<p>The University reviewed and has taken corrective action in the return of funds to applicable lenders on all 150 students identified as having positive loan balances as of November 22, 2011. The remaining 48 students, as indicated in the audit finding response, have been reviewed and corrective action taken by the University to properly return the remaining funds to ELM NDN. The University's Controller's Office has verified these actions based on data received from ELM NDN, that no students identified in the audit have a positive loan balance.</p> <p>The University has reviewed its current monthly reconciliation process of Title IV funds by enhancing procedures. The Financial Aid, Controller, and Student Financial Services offices have implemented a monthly reconciliation process to ensure funds are returned in a timely manner to the Department of Education. The monthly reconciliation process helps to identify and resolve discrepancies between the Common Origination and Disbursement (COD) system and the University's records in Financial Aid, Student Accounts, and the general ledger on a timely basis.</p>
FA 11-098	SFA Cluster CFDA Nos. 84.063 and 84.268	<p>Numerous errors in the identification and processing of the return of Title IV HEOA funds were made by the institution. As a result, not all students requiring returns of Title IV HEOA funds were identified, some calculations were incorrect, and some returns were made for students that did not require a return.</p> <p>Questioned costs = \$3,508</p>	Fully Corrected	<p>Although the audit finding disclosed the amount of \$3,508, after thorough review, the University determined that the correct return amount to Title IV HEOA programs was \$5,306. In addition, the University reviewed 255 students who were official withdrawals using the correct withdrawal dates for Fall 2010 and Spring 2011 and determined that the University was required to return \$106,968.34 for 72 of the students. The remaining met the 60% semester calculation rule or did not receive financial aid; therefore, no return of funds was required.</p> <p>The University has enhanced procedures to ensure accurate and timely identification, calculation, and</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				return of unearned Title IV HEOA funds. The University Registrar has developed a business process and met with the Financial Aid Director and Student Financial Services Director to review term begin and end dates to ensure accurate calculations for the 60 percent semester calculation rule. The Financial Aid Director has provided training on the Return of Title IV Funds (RT24) process with appropriate staff to ensure accurate data is used when performing RT24 calculations.
FA 11-104	SFA Cluster CFDA Nos. 84.063 and 84.268	Returns of funds to Title IV HEOA programs were not always identified and timely completed for students that unofficially withdrew. Questioned costs = \$9,597.02	Fully Corrected	<p>Although the audit finding disclosed the amount of \$9,597, after thorough review, the University determined that the correct return amount to Title IV HEOA programs was \$792. Out of the five students identified, three students had grade changes and the other two required a return amount.</p> <p>In addition, the University reviewed the identified unofficial withdrawals (77 students) using the 50% of the term withdrawal date for Fall 2010 and Spring 2011 and determined that the University was required to return \$70,247.95 for 51 students. The remaining had grade changes or did not receive financial aid; therefore, no return of funds was required.</p> <p>Also, the University reviewed the unofficial withdrawals (348 students) for Fall 2010 and Spring 2011, and determined that the University was required to return \$225,475.04 for 141 students. The remaining had grade changes or did not receive financial aid; therefore, no return of funds was required.</p> <p>The University has enhanced procedures to ensure accurate and timely identification, calculation, and return of unearned Title IV HEOA funds.</p> <p>The University implemented the "WF" grade Spring 2012 that identifies students who stopped attending class but did not officially withdraw. At the end of each term, after grades post, the Registrar's office provides a report of all students that have unofficially withdrawn to the Financial Aid office. The instructor</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>provided last date of attendance is used to determine if funds need to be returned. The University reviewed 258 students for Spring 2012 and determined that the University was required to return \$140,455 for 74 students. The remaining students met the 60% calculation rule or did not receive any financial aid; therefore, no return of funds was required.</p> <p>All Title IV funds have been returned to the appropriate Title IV HEOA programs.</p> <p>Similarly, the University has enhanced its oversight procedures to ensure accurate calculation and return amounts. The Financial Aid Director or Designee will review on a monthly basis a sample of students who have officially withdrawn Return of Title IV calculations and provide corrective actions if discrepancies are found.</p>
FA 11-113	Research and Development (R&D) Cluster CFDA Nos. - Various	Grants claiming CAS exemptions did not appear to qualify as unlike circumstances.	Partially Corrected	<p>The procedure was enhanced to provide additional clarity regarding the determination of a "major project" or "unlike circumstances" according to the OMB Circulars.</p> <p>A "Frequently Asked Questions" document was also developed to enhance the procedure and assist the departments in identifying CAS exemptions.</p> <p>The FAMU Division of Research Director's Proposal Review Checklist Form and the Reviewer's Checklist were revised to assist staff in determining CAS exemptions.</p> <p>The CAS Form was revised to include the signature of the Vice President for Research.</p> <p>Training related to CAS Exemptions was also provided to the Pre-Award and Post Award staff within the Office of Sponsored Programs to assist in identifying CAS exemptions during the proposal review process as well as during the expenditure request process.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>A University-wide 2012 Spring Workshop was held on April 12, 2012 which included "Understanding Cost Accounting Standards (CAS) requirements for Grants" as a topic on the agenda. The participants were provided valuable information needed to successfully identify and manage grants with CAS exemptions.</p> <p>A review was conducted of the 277 projects noted in the finding to determine if direct charging was accurate. Projects that could be classified as requiring a CAS exemption were reviewed and a CAS form was completed by the department. In addition, the CAS indicator was placed in the accounting system.</p> <p>FAMU is continuously reviewing the CAS procedure for appropriate revisions and updates to ensure our policies and procedures are adequate and consistent with the intent and requirements of OMB Circular A-21. Grants will be reviewed on a continuous basis to identify CAS exemptions as well as ensure that, when appropriate, the CAS Form is completed and the CAS indicator is placed in the accounting system. FAMU will consult with appropriate Federal agencies regarding the establishment of a baseline or threshold for determining whether directly charged F & A costs are above the routine level of support.</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), in report No. 2011-167 (FA 10-), or report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Richard E. Givens, Vice President of Audit & Compliance

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA INTERNATIONAL UNIVERSITY (FIU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-038	Reporting - Various	Inaccuracies were noted on the Schedule of Expenditures of Federal Awards data file submitted to DFS.	Fully Corrected	CFDA numbers that cannot be determined are listed as ##.unk. The procedure for recording CFDA numbers was updated.
FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Management reviews overrides on a monthly basis.
FA 11-120	Research and Development (R&D) Cluster CFDA Nos. 12.999, 66.436, and 98.999	Time-and-effort reporting was not timely completed.	Fully Corrected	New time and effort reporting system implemented.
FA 04-118 FA 03-092	R&D Cluster CFDA No. 81.999	The school did not comply with the matching requirements for the HCET grant.	Fully Corrected	The Department of Energy and University Officials have agreed to the final matching figures for the HCET grant and the Final reports were accepted.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2010-165 (FA 09-), in report No. 2011-167 (FA 10-), or in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Francisco Valines, Director of Financial Aid

Name and Title of Responsible Official: Joseph Barabino, Associate Vice President for Research Administration

Name and Title of Responsible Official: Robert Grillo, Vice President and CIO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-087	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.033, 84.063, 84.375, and 84.376	The FISAP reporting was not accurate.	Partially Corrected	The expenditure amounts were corrected in the FISAP 10/11 award year report. The JLD match has been corrected in the FISAP 11/12 award year report.
FA 11-096	SFA Cluster CFDA Nos. 84.038 and 84.268	Exit counseling materials for FPL and FDSL student loan borrowers were not always timely provided.	Fully Corrected	Program changes have been implemented to include academically dismissed students in reports utilized to transmit exit counseling materials.
FA 11-109	SFA Cluster CFDA No. 84.268	Enrollment status changes were not always accurately or timely reported to NSLDS for FDSL student loan borrowers.	Partially Corrected	Staff have pulled lists of withdrawals that occurred after the last file for the Spring semester and processed them by hand. Though the withdrawals were reported on time in the monthly file, the records were not updated by the Clearinghouse until Fall because the summer is an optional term. The University is exploring other reporting schedule options with the Clearinghouse. Staff have been reminded to check the quality of the data entry for late withdrawals. However, since there was a lack of alignment in vocabulary between the institution's definition of withdrawal and dismissal and the financial aid definition of withdrawal, the students on dismissal are still being resolved. The University is working with Financial Aid and Clearinghouse to determine the best method to report students who have been dismissed.
FA 11-114 FA 10-108 FA 09-108	Research and Development (R&D) Cluster CFDA Nos. Various	Expenses claimed as CAS exemptions for some grants did not appear to meet OMB Circular A-21 requirements.	Not Corrected	When we reach final resolution on the DHHS audit, FSU will reevaluate procedures if indicated. In the meantime FSU will continue to follow the procedures in place with care and attention.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-119	R&D Cluster CFDA Nos. Various	Rates used for recharge centers were not in compliance with OMB Circular A-21 requirements.	Partially Corrected	<p>Sponsored Research Accounting Services (SRAS) worked with the Computer Store staff to determine if there were any overcharges on federal projects. Refunds were processed to credit federal projects that were overcharged in April 2012.</p> <p>An effort led by the Budget Office is underway to improve the enforcement of the auxiliary policy specifically requiring the periodic submission of rates and rate methodologies. This effort is supported by the Vice Presidents for F&A and Research. In accordance with a memorandum issued to the Deans, Directors and Department Directors, any auxiliary that is required to have rates must submit new rates including the methodology by June 30, 2012 (if charging federal projects) and September 30, 2012 for all other auxiliaries. With the assistance and consultation of the Inspector General's Office, rates will be reviewed for compliance with OMB Circular A-21 as appropriate and approved. This process is currently underway and we anticipate completing this special effort by the original Corrective Action Date, December 31, 2012.</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), in report No. 2011-167 (FA 10-), or in report No. 2012-142 (FA 11-).

Name and Title of Responsible Officials: FA 11-087, FA 11-096, John Bembry, Associate Controller
FA 11-109, Kim Barber, University Registrar
FA 11-114, FA 10-108, FA 09-108 Olivia Pope, Assistant Vice President for Research
FA 11-119, Robert McManus, Associate Director Sponsored Research Accounting Services

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/ Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-115 FA 10-106	Research and Development (R&D) Cluster CFDA Nos. Various	Expenses claimed as CAS exemptions for some grants did not appear to meet OMB Circular A-21 requirements.	Partially Corrected	The Office of Compliance contacted Mr. Darryl Mayes, National Director, Division of Cost Allocation (DCA), USDHHS, in response to Finding's FA 10-106 and FA 11-115. Mr. Mayes' response is still pending. The university is waiting for USDHHS - Audit Office response to the "UCF Response and corrective Action Plan" submitted under Finding FA 11-115.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-) or in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Doug Backman, Director, Office of Compliance, Office of Research & Commercialization

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA (UF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-040 FA 10-055	Children's Health Insurance Program (CHIP) CFDA Nos. 93.767, 93.778, 93.994	Questioned Federal contracts with FDOH and UF in regard to charges and designation as vendor relationships. Questioned costs = \$13,134,805	Finding No Longer Valid	On May 10, 2012, the University received a letter from USDHHS Division of Medicaid and Children's Health Operations which set out the determination that no amounts were due on these contracts and no further action is necessary.
FA 11-088	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Federal PELL grant disbursement dates in COD did not agree with actual disbursement dates as required.	Fully Corrected	Corrected in March, 2012.
FA 11-116 FA 10-109 FA 09-109	Research and Development (R&D) Cluster CFDA Nos. Various	An audit of administrative and clerical costs being conducted by the USDHHS should provide clarification as to whether the institution is using CAS exemptions as contemplated by USDHHS and in compliance with OMB Circular A-21.	Not Corrected	The USDHHS audit has not yet concluded; however, UF has been reviewing and is continuing to review its policies and practices and making enhancements during this time.
FA 11-118	R&D Cluster CFDA Nos. Various	Fringe Benefit Rates were not properly calculated and applied to cost transfers for retroactive rate adjustments.	Not Corrected	The process of changing fringe benefit rates amounts to these prior fiscal year retros would need to be performed manually and the dollar amount is immaterial. We continue to enhance controls on cost transfers and will include a clarification of this practice in our DS-2 filing in Fall, 2012.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), in report No. 2011-167 (FA 10-), or in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Michael V. McKee, Assistant Vice President & University Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF SOUTH FLORIDA (USF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-097	Student Financial Assistance (SFA) Cluster CFDA No. 84.063 and 84.268	Nonattendance was not always documented and returns of funds were not completed when applicable. Questioned costs = \$590	Partially Corrected	The University of South Florida has an attendance policy that requires faculty to take attendance each semester at the first class meeting and additionally to report the last date of class attendance for students that unofficially withdraw. In response to the findings in the FY'11 A-133 audit, the University will now require all undergraduate and graduate instructors to report first class meeting attendance by the end of late registration & drop add (i.e. the first week) of the semester. These actions will be undertaken to ensure stricter compliance with the attendance policy and financial regulations. USF has put in place system developments to help with this process that will be completed in time for Fall 2012 registration. During Summer 2012, USF will communicate the importance of taking attendance to all faculty (document attached), including those teaching graduate courses. They have implemented additional controls in the First Day Attendance (FDA) tool to handle attendance reporting for alternative calendar and fully online/distance learning courses and have insured that all instructors submit an attendance roster, even if there are no students to drop for non-attendance at the first class meeting.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF SOUTH FLORIDA (USF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-117 FA 10-110	Research and Development (R&D) Cluster CFDA Nos. Various	Expenses claimed as CAS exemptions for some grants did not appear to meet OMB Circular A-21 requirements.	Fully Corrected	<p>USF Cost Accounting Standards (CAS) procedures include a determination at the time of proposal as to whether a project is considered "major" or contains "unlike circumstances". This determination focuses on the project activity in accordance with Exhibit C of OMB Circular A-21 regarding "major projects" without regard to the routine level of support afforded by the respective academic department. This standard is applied consistently in accordance with OMB A-21 F.6.b which does not reference thresholds for determination.</p> <p>Additionally, Federal auditors from the United States Department of Health and Human Services (USDHHS) are currently engaged and auditing the CAS exemptions at USF.</p> <p>As described in the previous paragraph, the University of South Florida accurately reported the status of prior year findings on the Summary Schedule of Prior Audit Findings for the fiscal year ended June 30, 2011.</p>

Note: (1) Paragraph/Finding Nos. refer to audit findings in report No. 2011-167 (FA 10-110) or in report No. 2012-142 (FA 11-097 and FA 11-117).

Name and Title of Responsible Official: Linda Peterson, University Controller

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BRWC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-105 FA 10-098	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Returns of unearned funds to Title IV HEOA programs were not always timely identified, calculated, and returned for students that unofficially withdrew. Questioned costs = \$1,813.25	Partially Corrected	The College has provided training both online and in person at many different meetings and professional development opportunities. It has also put systems in place to aid faculty and staff in identifying unofficial withdrawals and processing them efficiently based on the last date of attendance in compliance with R2T4 calculations. The College continues to monitor the R2T4 process to ensure compliance.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-) or in report No. 2012-142 (FA 11-).

Name and title of Responsible Officials: Angelia N. Millender, Vice President for Student Affairs and Enrollment Management
Dr. Linda Howdyshell, Senior Vice President and Provost, Academic and Student Success
Jayson Iroff, Controller
Tom Olliff, Senior Vice President for Administration and CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
COLLEGE OF CENTRAL FLORIDA (CCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-083	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.268, and 84.375	Incorrect COA's were used resulting in overawards for Independents, living with parents. Questioned costs = \$125,733	Fully Corrected	Corrected the decision processor that assigns the budgets to check for the independent with parent and assign the appropriate budget. Returned questioned costs by 12/15/11.
FA 11-089	SFA Cluster CFDA No. 84.268	Loan notifications were not always documented as required.	Fully Corrected	Developed a process that is run after every weekly posting of aid to notify students of loan disbursement and student's/parent's right to cancel all or a portion of their loans.
FA 11-093	SFA Cluster CFDA No. 84.268	Exit counseling materials were not provided timely.	Fully Corrected	Developed a process that was added to an automated system process to identify those students requiring exit materials. Removed the manual intervention.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-).

Name and title of Responsible Official: Steven B. Ash, Interim VP, Admin & Finance

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DAYTONA STATE COLLEGE (DSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-099 FA 11-106 FA 10-099	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268	The institution's procedures for determining and returning Title IV HEOA funds for students that officially (FA 11-099) and unofficially (FA 11-106) withdrew needed improvement. Questioned costs = \$1,624.13 (FA 11-099) and \$1,883.06 (FA 11-106)	Fully Corrected	For official withdrawals (FA 11-099), the College has created a report to identify each semester any courses and labs that are not "linked". If it is determined that a course and corresponding lab should be "linked," appropriate updates are made to the computer system. In addition, additional reports have been created to enhance all possible withdrawal scenarios. For unofficial withdrawals (FA 11-106), the College enhanced the grading system so that only the appropriate date range for the F grade, or FN grade, is displayed when the faculty assign the grade. Training workshops for faculty on the F/FN grading criteria were held during the fall and spring semester planning sessions. The College has created a new report to replace the manual process for identifying students enrolled in courses with multiple start dates.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-) or in report No. 2012-142 (FA 11-).

Name and title of Responsible Official: Aileen A. Morrissey, Director, Financial Aid Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GATEWAY COLLEGE (FGC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, 84.033, 84.063, and 84.375	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College has implemented procedures that documents all changes to the system are reviewed by the Vice President of Student Services before corrections are made to the student data. This information is verified by the Vice President each term from a report generated by Technology. This ensures proper recording/awarding by personnel, including the Financial Aid Director.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-087), in report No. 2011-167 (FA 10-084), or in report No. 2012-142 (FA 11-081).

Name and title of Responsible Official: Ms. Debberin Tunsil, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-084	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Students with baccalaureate degrees received Federal PELL grants, contrary to Federal regulation. Questioned costs = \$10,699	Fully Corrected	
FA 11-085	SFA Cluster CFDA Nos. 84.007, 84.063, 84.268, and 84.376	Students not meeting satisfactory academic progress requirements received Title IV HEOA funds, contrary to Federal regulation. Questioned costs = \$128,588	Partially Corrected	However, the College is in the process of reviewing SAP appeals for the 10-11 and 11-12 academic years. Once this review is complete, the College will work with the USED to determine what, if any, funds the College is required to repay.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-).

Name and title of Responsible Official: Peggy L. Boord, AVP Financial Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
HILLSBOROUGH COMMUNITY COLLEGE (HCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-091	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Attendance was not documented accurately or timely to determine eligibility for Federal PELL grants. Recalculations were not performed as required and overawards resulted.	Partially Corrected	The Financial Aid Office is working with the College's Office of Information Technology and the Registrar's Office to continue to develop procedures to ensure accurate and timely reporting of attendance. The procedures are anticipated to be implemented for the 2013-2014 award year.
FA 11-103 FA 10-101	SFA Cluster CFDA Nos. 84.063 and 84.268	The institution's procedures for accurately and timely identifying, determining, and returning Title IV HEOA funds for students that officially and unofficially withdrew needed improvement. Also, an incorrect number of total days was used for the Spring 2011 term calculations. Questioned costs = \$1,901.91	Partially Corrected	The College continues to train instructional personnel on the importance of timely identifying official and unofficial withdrawals. A change in institutional policy is being considered for implementation in the 2013-2014 award year to accurately identify unofficial withdrawals. The College has ensured the correct total number of days have been used in Return of Title IV Funds calculations.

Note: (1) Paragraph/Finding No. refers to audit findings in report No. 2011-167 (FA 10-) or in report No. 2012-142 (FA 11-).

Name and title of Responsible Official: Barbara A. Larson, Vice President for Administration/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE (MDC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-092	Student Financial Assistance (SFA) Cluster CFDA No. 84.007, 84.063, 84.268, and 84.375	Mid-year transfer monitoring was not documented.	Fully Corrected	A previously developed production report that identifies mid-year transfer students has been converted to run properly in the present Linux environment and is now reporting accurately and timely to NSLDS.

Note: (1) Paragraph/Finding No. refers to audit findings in report No. 2012-142 (FA 11-).

Name and title of Responsible Official: Gregory R. Knott, AVP Accounting & Student Financial Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTHWEST FLORIDA STATE COLLEGE (NWFS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-086 FA 10-088	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, 84.033, and 84.063	Satisfactory Academic Progress standards were not complied with and ineligible students received Title IV HEOA funds. Pending resolution with USED.	Partially Corrected	To meet the prior year requirements, policies and procedures have been revised. The administration is seeking clarification from USED on the new SAP requirements to revise the College's current policies and procedures and has appealed USED's final determination, and resolution is pending.
FA 11-100 FA 10-102	SFA Cluster CFDA Nos. 84.063 and 84.375	The institution's procedures for determining and returning Title IV HEOA funds for students that officially withdrew needed improvement.	Fully Corrected	Procedures have been implemented to determine withdrawal dates. Funds were returned to applicable Title IV programs.

Note: (1) Paragraph/Finding No(s) refer to audit findings in report No. 2011-167 (FA 10-) or in report No. 2012-142 (FA 11-).

Name and title of Responsible Official: Donna Utley, Associate Vice President

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	<p>Most employees have only "read" access to Financier. Employees are granted read or write access to Financier as required by their positions. Only the Director or Associate Director can grant or modify access to Financier screens because they are the only staff with "write" access to Financier system control.</p> <p>A report was created that shows all security changes to the Financier system. During the 2011-12 fiscal year, the Vice President of Student Services began the process to run and review this report monthly to monitor security access. Full implementation of the processes should be completed for the 2012-13 fiscal year.</p> <p>In addition, the development of complex access passwords has enhanced security of the system.</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-), or in report No. 2012-142 (FA 11-).

Name and title of Responsible Official: Mr. Richard A. Becker, Vice President, Administrative and Business Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (POLK SC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	A new financial aid processing system has been implemented and will be used for awarding and disbursement of funds beginning with Fall term, 2012. This system allows for extensive flexibility in establishing security parameters.
FA 11-090	SFA Cluster CFDA No. 84.268	Loan notifications were not always documented as required.	Fully Corrected	Loan notifications are sent via email to loan recipients.
FA 11-101 FA 11-107 FA 10-105	SFA Cluster CFDA No. 84.063	The institution's procedures for determining and returning Title IV HEOA funds for students that officially (FA 11-101) and unofficially (FA 11-107) withdrew needed improvement.	Partially Corrected	Improvements to processes for determining and returning Title IV HEOA funds have been made through departmental reorganization and training.
FA 11-110	SFA Cluster CFDA No. 84.268	Enrollment status changes were not always accurately or timely reported to NSLDS for FDSL student loan borrowers.	Partially Corrected	Accuracy of reporting to NSLDS has been improved with additional and ongoing staff training. Timely reporting has been addressed by increasing frequency of reporting to twice per month.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-), or in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Peter S. Elliott, Vice President Administration/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SANTA FE COLLEGE (SFEC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	The College continues to review access control procedures to ensure independent reviews are scheduled, performed, and documented. We continue to follow a corrective action plan outlined from first notice of this recommendation which we anticipated would span an extended period of time. The College continually improves its financial aid system in conjunction with the extensive programming changes needed and required to comply with constant changes in federal and state regulations. Financial Aid Audit Reports (by Student and by Employee), including award update information, have been available as of January 2011. Status changes to SAP were included in the report in spring 2012. Currently, we are identifying individual maintenance actions and determining what additional enhancements within the program should be added so that the current reports generated will enhance the monitoring of changes made by staff in various areas/ screens.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-), or in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Ginger Gibson, Vice President for Administrative Affairs/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE OF FLORIDA (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-111	Student Financial Assistance (SFA) Cluster CFDA No. 84.268	Enrollment status changes were not always accurately or timely reported to NSLDS for FDSL student loan borrowers.	Fully Corrected	Financial Aid and Records & Registration have implemented checks and balances that will assure timely reporting of enrollment status changes to NSLDS. The R2T4 specialist is informing Records and Registration as soon as a change in enrollment status is received.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Carmen Afghani, Director, Financial Aid & Scholarships

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SOUTH FLORIDA COMMUNITY COLLEGE (SFICC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-094	Student Financial Assistance (SFA) Cluster CFDA No. 84.268	Exit counseling materials were not provided timely.	Fully Corrected	Exit Counseling is being completed and materials provided for all students that must be notified within 30 days from the date of withdrawal or less than half time attendance. The process and procedures have been updated accordingly.
FA 11-108	SFA Cluster CFDA No. 84.063	The institution's procedures for timely determining and returning Title IV HEOA funds for students that unofficially withdrew needed improvement. Questioned costs = \$567.22	Partially Corrected	The College has revised its procedures and processes related to the input date of the withdrawal/last date of attendance in the system which include cross checking dates to ensure accuracy in the calculation of R2T4. In the implementation of the procedural changes, the need to institute some additional control procedures have presented themselves to prevent future calculation errors. The institution refunded the money to the Federal PELL grant program for all affected students noted in the prior audit finding and is currently reviewing all R2T4 calculations since the finding and change of procedure to ensure their accuracy.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-094 and FA 11-108).

Name and Title of Responsible Official: Anita Kovacs, Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATE COLLEGE OF FLORIDA, MANATEE – SARASOTA (SCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-081	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, 84.033, 84.063, and 84.375	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Senior financial aid staff has worked with IT staff over the past academic year to create appropriate security levels for each staff member and those with financial aid module access outside of the Financial Aid Services Office. Additional work is needed to create an effective process for exception reporting. We anticipate this will be completed by December 2012.
FA 11-091	SFA Cluster CFDA No. 84.268	Loan notifications were not always documented as required.	Fully Corrected	The institution implemented electronic processes to notify Direct Loan student borrowers of the right to cancel within the required timeframe.
FA 11-095 FA 09-100 FA 06-099	SFA Cluster CFDA No. 84.268	Exit counseling materials were not provided timely.	Fully Corrected	The institution implemented electronic processes to identify students who drop to less than half-time enrollment or withdraw so that exit counseling notifications can be forwarded within the appropriate timeframe.
FA 11-102	SFA Cluster CFDA No. 84.063	The institution's procedures for timely determining and returning Title IV HEOA funds for students that officially withdrew needed improvement. Questioned costs = \$894.32	Fully Corrected	The institution implemented electronic processes to identify in a timely manner Title IV financial aid recipients who terminate enrollment within a payment period. Through these processes, complete withdrawals are identified by the Educational Records Office and forwarded to the Financial Aid Services Office for calculation of the Title IV refund due.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2007-146 (FA 06-), report No. 2010-165 (FA 09-), or in report No. 2012-142 (FA 11-).

Name and Title of Responsible Official: Dr. Carol F. Probstfeld, Vice President Business and Administrative Services