

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2014**

STATE OF FLORIDA

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FISCAL YEAR 2013-14

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FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-045 FA 12-045	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	Refugee Medical Assistance claim payments made to providers were not always paid in accordance with established Medicaid policy.	Partially Corrected	First Bullet: The FAHCA continues to review procedures pertaining to the identification and subsequent recovery of claims paid to retro-terminated providers. Upon completion of this review, procedures will be implemented that will allow for the identification and notification of amounts due from retro-terminated providers. Brian Meyer (850) 412-4017
			Finding No Longer Valid	Second Bullet: The audit report listed one claim where the FAHCA did not charge a co-pay for a MediPass recipient. In researching the proposed system fix it was determined that based on the Procedure Code and Diagnosis Code on the claim, the rule used to bypass the copayment was the exemption for “Recipients receiving services or supplies related to Family Planning.” There was no error in the transaction. Cheryl Travis – MCM (850) 412-3416
2013-050 FA 12-057 FA 11-064 FA 10-057 FA 09-055 FA 08-056	Medicaid Cluster CFDA Nos. 93.720, 93.775, 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.	Partially Corrected	Medicaid/Medicare Crossover Claims: CSR 2642 (Outpatient Crossover Claims - Lessor of Pricing) was implemented April 2014 to make FL MMIS correction. Reprocessing of the claims from FY 2007/2008, 2008/2009 and 2009/2010 is currently in process and the payment recoupment process is expected to be completed by the end of this calendar year. Copayment issue: CSR 2250 was implemented April 17, 2014 to make this correction. Pharmacy Claim with Underpayment: Drug manufacturers provide drug pricing data to First Data Bank (FDB), a third-party entity acting as a clearinghouse for pharmaceutical companies. FDB supplies the pricing data to the Agency’s pharmacy

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FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
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<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>system. The Agency does not determine or control when the manufacturers release drug pricing changes or when FDB delivers them. The Agency does have policy and protocols in place to ensure pricing changes are uploaded in a timely manner once received from FDB.</p> <p>Pharmacy rates are loaded weekly on Saturdays to minimize the impact to point of sale for the partner pharmacies. Pharmacies are aware of this schedule and know to reprocess claims when rate changes occur. The Agency does not reprocess pharmacy claims when pricing changes are completed subsequent to payment. This is due to the nature of the point-of-sale submission methodology and claims tracking and reporting mechanisms unique to pharmacy transactions.</p> <p>The pricing change related to the claim noted in the finding was received by the pharmacy system on January 4, 2013. It was uploaded in a timely manner to the pharmacy system on January 5, 2013, only one day after receipt. The effective date of the new rate was December 28, 2012.</p> <p>The claim in the finding was submitted and paid on December 30, 2012. The claim paid correctly at the rate on file at the time of adjudication. It was the responsibility of the pharmacy to void and reprocess the claim once the new rate was loaded. This issue is closed.</p> <p>Inpatient stays greater than 45 days: CSR 2052 (Balanced Budget Act of 1997 (BBA) Claims Edits) was implemented in multiple stages beginning on 06/02/2011. The final portion of this CSR was implemented on 05/23/2013. Currently CMS is reviewing documentation provided by the Agency, for each of the 98 identified claims, which shows that the claims correctly paid in accordance with AHCA policy. The reviewers who originally determined that the claims were paid in error did not take into consideration that the claims are allowed, if</p>

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FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>they have an approved Prior Authorization associated with them.</p> <p>Payment to Retro-terminated provider: We are still awaiting a decision from the Agency's General Counsel's Office on the providers' appeal rights concerning our ability to recoup funds from retro terminations. This information is required before the procedures for recouping monies can be completed. Once the decision has been rendered, procedures will be implemented to notify these providers of amounts due to the Agency for claims paid for services subsequent to the date for which the provider lost Medicaid eligibility.</p> <p>Cheryl Travis - MCM (850) 412-3416</p>
2013-051 FA 12-062 FA 11-067 FA 10-060	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The Florida Agency for Health Care Administration (FAHCA) continued to record medical assistance related payments to incorrect appropriation categories in the State's accounting records.	Partially Corrected	<p>The original July 1 budget authority for the medical assistance related payments is based upon the results of the Medicaid Expenditures Social Services Estimating Conference (SSEC), which is normally held in December or January. The Bureau of Financial Services has taken steps to modify internal processes to allocate all expenditures to the correct category when paying them originally. Budget amendments are now submitted after each subsequent SSEC to realign the Medicaid Services categories to reflect the results of the latest conference. As the FAHCA transitions to statewide managed care, we will review the possibility of collapsing categories, which allows for an opportunity to align FMMIS categories and FLAIR categories and reduce the need to pay some expenditures out of alternate categories because there is not a one-for-one correlation of categories.</p> <p>Anita Hicks - Financial Services (850) 412-3815</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-052 FA 12-035 FA 11-042 FA 10-063	Medicaid Cluster CFDA No. 93.778	The FAHCA did not ensure that refunds, including those for drug rebates, were accurately reported on the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS). In addition, the FAHCA did not always reduce Federal cash draws by the Federal share of drug rebates received.	Fully Corrected	<p>We have refined our process to ensure the accurate reporting of data on the CMIA annual report. This includes the compilation and reconciliation of data on a monthly and quarterly basis to ensure the identification of any errors earlier in the process.</p> <p>The Bureau of Financial Services has developed and implemented a monthly reconciliation of Drug Rebate revenues between the rebates collected by Molina, FAHCA's vendor, and the revenues recorded in FLAIR. All unreconciled items are researched and addressed so that an accurate record of revenues is captured each month. Federal draws are reduced on a weekly basis, as needed, corresponding to Drug Rebate revenues and expenditures. Federal draws are also reduced in the first week following the submission of the CMS 64, when needed, to true-up the reduction for Drug Rebates.</p> <p>Anita Hicks - Financial Services (850) 412-3815</p>
2013-054 FA 12-067 FA 11-070 FA 10-067 FA 09-062 FA 08-059	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The FAHCA made payments to an ineligible provider.	Partially Corrected	<p>The FAHCA and the Medicaid Fiscal Agent have identified the providers who missed the renewal process and are actively working with the providers to complete their applications. System logic will be implemented in the FMMIS to prevent any further issues once all outstanding renewals are complete. Until then, a monthly report will identify any providers who missed renewal and the FAHCA will manually suspend the provider and direct the fiscal agent to trigger the renewal process.</p> <p>The provider cited in the audit completed renewal and a copy of the agreement covering the audit period was forwarded to HHS. No Federal match money should be owed from the State.</p> <p>Shawn McCauley - MCM (850) 412-3428</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-055 FA 12-069	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	The FAHCA did not always ensure that facilities receiving Medicaid payments met required health and safety standards.	Partially Corrected	<p>As of June 24, 2014 AHCA's Division of Health Quality Assurance (HQA) Field Operations has completed its hiring of the nineteen allocated Fire Protection Specialist and all positions are filled. All surveyors are state certified and nationally recognized by the National Board on Fire Service Professional Qualifications (Pro Board) with the exception of three of the nineteen. One is working to obtain their Pro Board which will be completed by the end of 2014, one has completed the training and is waiting on their certificate and the last one has been on extensive FMLA and was not able to finish the course at this time.</p> <p>Four of the nineteen surveyors required to complete the CMS Basic Life Safety Course (in order to administer federal surveys) should complete the course by the end of October 2014. This training is required for surveyors to independently survey for compliance with life code requirements.</p> <p>Over the past year the Bureau has deployed Life Safety Code (LSC) surveyors from other field offices to Delray Beach and Miami to ensure nursing homes, ICF's and hospital state/federal LSC surveys are up to date and another position was reclassified to a Fire Protection Specialist (LSC Surveyor Position) to help maintain timely and accurate completion of this survey work. We will continue to monitor to ensure the surveys are within the required timeframe.</p> <p>In October 2013 the Bureau of Field Operations updated their policy for conducting LSC inspections. Inspections are conducted annually, but no later than 15.9 months from the previous annual licensure and/or recertification survey.</p> <p>The Bureau's policy for conducting revisits has also been updated. Each field office is responsible to ensure that the surveys are conducted in accordance with state and federal timeframes. If a revisit is needed based on the initial visit, the field office</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
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<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>manager would determine, based on the survey findings, if an onsite revisit will be conducted. If it is determined an onsite revisit is necessary, the onsite visit would be conducted a minimum of 45 days, but no later than 90 days, following the survey for which noncompliance was determined. Exceptions to the scheduling timeframes may be approved by the Chief of Field Operations and documentation of the approval is maintained by the field office and Quality Assurance lead.</p> <p>The above process will be incorporated into the Licensure & Certification Standard Operating Procedures. This Standard Operating Procedures Manual is currently in the process of being updated and revised to reflect current processes for all provider types regulated by the Division of Health Quality Assurance. The manual is 70% updated as of July 17, 2014 with the expectation that the complete revisions, approval and implementation of all changes will be no later than September 30, 2014.</p> <p>Kim Smoak - HQA (850) 412-4516</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-056 FA 12-070 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, 93.777, and 93.778	The FAHCA's established policies and procedures did not provide for the timely issuance of cost report audits of nursing homes and Intermediate Care Facilities for the Developmentally Disabled (ICF-DD). Additionally, the FAHCA had not performed monitoring of the vendor contracted to perform hospital cost report audits.	Partially Corrected	In regards to cost report audits and audits on appeal, an interagency contract has been obtained with the Office of the Attorney General to assist with the backlog of audits on appeal. Settlement of more audits in a timelier manner should be forthcoming. Cost reports are also being addressed and selected for audit as timely as possible. In May 2014, an additional 113 audits have been assigned to various CPA firms. Zainab Day - MPF (850) 412-4080 In regards to the monitoring of the vendor contract to perform hospital cost report audits, the FAHCA has a five year contract with Myers and Stauffer, LLC (MCSL). Under this contract with MCSL, an on-line website is available which allows the FAHCA to review the on-going status of audit work for each hospital's cost report. This report is a real time report that allows a review at any given time. Rydell Samuel - MPF (850) 412-4093
FA 12-064	Medicaid Cluster CFDA No. 93.778	The FAHCA had not resolved issues related to the determination and return of overpayments for Medicare outpatient hospital crossover claims.	Partially Corrected	CSR 2642 (Outpatient Crossover Claims - Lessor Of Pricing) was implemented April 3, 2014 to make this change. Reprocessing of the claims is in progress. The volume of claims that was required for this re-processing took seven weeks to pull. The team is now performing analysis and reviewing edits and the actual recoupment is scheduled to occur Fall 2014. Cheryl Travis - MCM (850) 412-3416

Note: (1) Finding No(s). refer 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-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Officials: Justin Senior, Deputy Secretary for Medicaid (FA 2013-045; FA 2013-050; FA 2013-054; FA 2013-056; FA 12-064)
Tonya Kidd, Deputy Secretary for Operations (FA 2013-051; FA 2013-052)
Molly McKinstry, Deputy Secretary for HQA (FA 2013-055)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES (FDACS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-019 FA 12-016 FA 11-021	State Energy Program CFDA No. 81.041	Florida Department of Agriculture and Consumer Services (FDACS) procedures were not adequate to ensure that all subrecipient audit reports were obtained and reviewed in a timely manner. In addition, FDACS staff did not timely review audit reports to determine whether management decisions and corrective actions were required.	Fully Corrected	The Florida Department of Agriculture and Consumer Services Office of Energy's (FDACS OOE) Policies and Procedures for Grant Management: Section IV, Reporting, outlines the sub-recipient audit review procedures. It requires audit reports to be reviewed within five (5) months of receipt to the Office. Any required management decisions will be issued within six (6) months of receipt, consistent with the requirements of Office of Management and Budget (OMB) Circular A-133. The FDACS OOE has re-visited the receipt of sub-recipient audits for fiscal years 2011 and 2012, and increased its efforts to obtain any audits that were not submitted previously by searching for required audits on-line or contacting the sub-recipients in writing. To date, all applicable sub-recipient audits for FFY 2011 and FFY 2012 have been received and are under review, and all audit tracking logs have been updated to reflect their receipt. Any management decisions or corrective actions resulting from the FDACS OOE's review will impact the sub-recipient's receipt of financial assistance in the future.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-011 FA 12-001	SNAP (Supplemental Nutrition Assistance Program) Cluster CFDA Nos. 10.551 and 10.561	The Florida Department of Children and Families (FDCF) could not demonstrate that adequate security had been maintained over electronic benefit transfer (EBT) cards.	Fully Corrected	The Statement on Standards for Attestation Engagement No. 16 (SSAE 16) audit report on Fiserv, Inc. that was provided to the Department was made available to the Auditor General on February 14, 2014. However, the Auditor General determined that the report did not address EBT card security. The correct SSAE 16 audit report on Fiserv, Inc. that addresses EBT card physical security was made available to the Department on April 7, 2014. The report covers the period November 1, 2012 – October 31, 2013, which covers the remaining eight months (November 1, 2012 – June 30, 2013) of the 2012-13 state fiscal year. On June 23, 2014, the Department made this SSAE 16 audit report available to the Auditor General in response to the Records and Information Request for the 2013-14 fiscal year Federal Awards Audit.
2013-034	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558 Foster Care – Title IV E CFDA No. 93.658 Adoption Assistance CFDA No. 93.659	The FDCF did not appropriately allocate dependency case management costs to multiple Federal programs.	Fully Corrected	The Department has implemented procedures to ensure data accuracy before child welfare costs are allocated to federal programs. A supervisory review of the statistical allocations is being performed each month prior to their use for allocation of costs.
2013-035	Various	The FDCF did not always follow established procedures to demonstrate that, prior to entering into a covered transaction with a provider, a determination was made that the provider was not suspended or debarred by the Federal Government.	Fully Corrected	The Department requires providers to submit a certification stating the provider is not suspended or debarred by the State or Federal Government. The Department will highlight this requirement in training.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-036 FA 12-037 FA 11-043	Various	The FDCF did not report applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. In addition, the 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 requires the contract managers to provide the pertinent information required by the Federal Subaward Reporting System. The Department will highlight this requirement in training. The Department requires the contract managers to obtain the subrecipient's DUNS number prior to issuing the subaward. The Department will highlight this requirement in training.
2013-037	Various	FDCF procedures were not adequate to ensure that subrecipient audit reports were reviewed and that determinations were timely made regarding whether management decisions and corrective actions were required.	Partially Corrected	For Single Audit Unit (SAU) activities noted in the finding, the vacant full time employee (FTE) position in the SAU was filled in January 2014, after being vacant for six months. Desk reviews are now being completed in a timely manner and review procedures are included in each project in the automated work paper system (IIAMS). The Office of Contracted Client Services will highlight contract manager requirements in training.
2013-038	Various	The FDCF did not always follow established policies and procedures for its monitoring activities and the policies and procedures need enhancement.	Partially Corrected	The Department's desk review process was improved and implemented in fiscal year 2013-2014. Under these improved procedures, quality assurance by team leaders is enhanced. The Contract Monitoring Unit has a July 2014 meeting planned for all monitoring staff to discuss improvements.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	TANF benefits were not always paid in the correct amount. In addition, data exchange responses received by the FDCF were not always timely processed.	Partially Corrected	<ol style="list-style-type: none"> 1. A refresher TANF Family Cap training session was provided to the regional trainers on May 28, 2014. By August 31, 2014, the refresher training will be provided statewide to eligibility workers and supervisors who process TANF eligibility. The Department also updated the Pre-Service training materials on Family Cap policy on May 28, 2014. 2. Due to additional programming for the Medicaid program, the re-implementation of the Relative Caregiver (RCG) automation has been postponed until the completion of the Medicaid programming. The estimated completion of the RCG automation is March 31, 2015. 3. The two cases with a possible overpayment were referred to Benefit Recovery. On 10/30/13, the Department restored benefits for the one case with a \$98 underpayment. 4. Regarding the 10 cases with Income Eligibility and Verification System (IEVS) data exchanges (DE) that were not processed timely, the Department concurs. However, the Department has prioritized the processing of DEs via guidance from policy transmittal I-09-05-0014, which establishes work priorities. Five of the 10 cases cited were priority DEs. 5. As part of its quality assurance efforts, the Department monitors TANF cases, including priority DEs, to ensure they are processed timely and accurately and requires corrective action, where necessary. Effective 11/2012, the department began statewide targeted TANF reviews.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-040 FA 12-042 FA 11-051 FA 10-043	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	The FDCF did not file a revised TANF Emergency Fund Request Form (Form OFA-100) to correct inaccurately reported actual expenditures for basic assistance and non-recurrent short-term benefits.	Partially Corrected	A revised TANF Emergency Fund Request Form (OFA-100) has been submitted to the Department of Health and Human Services, Administration for Children and Families, however, changes were needed. The final OFA-100 is in the process of being revised and will be submitted in July 2014.
2013-041 FA 12-041 FA 11-048	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF reported incorrect information on the ACF-199 TANF Data Reports.	Partially Corrected	The ACF-199 TANF Data Reports for December 2012 and March 2013 were corrected and resubmitted on December 11, 2013. The Department has received confirmation that the reports were successfully transmitted. Regarding the Number of Months Countable toward Federal Time Limit, measures taken to incorporate the correct code into ongoing programming were completed on December 10, 2013.
2013-042 FA 12-043 FA 11-049 FA 10-042 FA 09-044	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF failed to impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanctions on uncooperative TANF recipients.	Partially Corrected	Information Technology Services is developing an interface to notify the Florida Department of Revenue when sanction alerts have been posted and to which case the alert posted. This interface will be implemented prior to 12/31/2014, as previously reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-043 FA 12-044 FA 11-050	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF did not always properly impose sanctions on TANF recipients who did not comply with work activity requirements.	Partially Corrected	Regarding the three cases cited in error, the Department took the following actions: <ul style="list-style-type: none"> • To remind staff of the correct process to timely and properly impose and lift work sanctions, the Department issued Policy Transmittal I-13-07-0010 on July 1, 2013. • To enhance its quality assurance efforts to ensure work sanctions are processed timely and accurately, effective February 5, 2014, the Department added a work sanctions targeted review to the Quality Management System (QMS), the statewide electronic case review system, for staff to review cases and make corrections where applicable. • The one case with a possible overpayment was referred to Benefit Recovery. A request for the two cases with underpayment was sent to the local areas to review for possible restoration of benefits.
2013-048	Children's Health Insurance Program (CHIP) 93.767	The FDCF did not ensure that capitation payments made to managing entities for the Behavioral Health Network program were accurate.	Partially Corrected	The Department is incorporating specific guidance for appropriate BNet payment procedures into the managing entity (ME) contracts. Also, the Department has implemented a centralized process for reconciling ME invoices with supporting documentation of expenditures, which includes ME payments to BNet providers.
2013-053 FA 12-065	Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778	Data exchange responses received by the FDCF were not always timely processed.	Partially Corrected	Regarding the 14 cases where the data exchange (DE) response was not processed timely, the department enhanced its quality assurance efforts to ensure the timely and accurate processing of DEs by adding a DE review element to the Medicaid case reviews in the statewide electronic case review system (QMS). Effective as of July 17, 2014, all Medicaid case reviews were updated with the DE review element.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-051	Adoption Assistance – Title IV-E CFDA No. 93.659	The FDCF could not provide an accurate detailed listing of Adoption Assistance payments; therefore, the FDCF could not demonstrate that payments were made only on behalf of eligible children. Additionally, the FDCF did not always retain adequate documentation supporting the eligibility of children and, in several instances, made Adoption Assistance payments on behalf of children who were no longer eligible.	Partially Corrected	All the corrective actions have been completed, including the appropriate adjustment of federal financial participation. The error in design of the FSFN financial functionality was corrected in an August 2012 release on a prospective basis. Additional FSFN system requirements identified by CBCs financial staff and DCF during design sessions in December 2012 and January 2013 were corrected in the June 21, 2014 release (R3). CBCs contract managers were trained and are performing random reviews of reconciliations each month between the FSFN OCA Roll Up report and the actual expenditure report, which is used for entry into the state accounting system. Eligibility specialists continue to receive training on eligibility screening and documentation processes (monthly conference calls). They are also periodically reviewing cases.
FA 12-052	Adoption Assistance – Title IV-E CFDA No. 93.659	The FDCF had not sought guidance regarding the applicability of the maintenance of effort (MOE) requirement after being granted a child welfare waiver demonstration project. Absent guidance exempting the FDCF from the MOE requirement, the FDCF could not demonstrate compliance with the MOE requirement regarding State contributions.	Finding No Longer Valid	In a decision letter to the Department, the Administration for Children and Families indicated that it considers this finding closed.
FA 12-073 FA 11-075 FA 10-072	Block Grants for Prevention and Treatment of Substance Abuse (SAPT) CFDA No. 93.959	The FDCF did not meet the SAPT maintenance of effort (MOE) requirement.	Finding No Longer Valid	Substance Abuse and Mental Health Services Administration (SAMHSA) approved Florida's request for a waiver of the MOE requirement for state fiscal year 2011-12 on March 18, 2014.

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-013 FA 12-005 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	The Florida Department of Economic Opportunity (FDEO) did not ensure that adequate information technology security controls had been established for the e-CDBG application.	Fully Corrected	FDEO implemented corrective action in January 2014 by requiring all FDEO staff needing access to the e-CDBG system to sign the Department's Security Agreement Form. The Department's Access Control Policy Number 5.05.02.11 requires all active internal users of FDEO's information resources to complete a Security Agreement Form.
2013-014 FA 12-006	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255	The FDEO procedures were not sufficient to ensure the results of monitoring visits were timely communicated to subrecipients.	Fully Corrected	FDEO implemented corrective action in January 2014.
FA 12-017 FA 11-022 FA 10-017	Weatherization Assistance for Low-Income Persons (WAP) CFDA No. 81.042	The FDEO had not implemented procedures to monitor whether certain types of costs incurred by subgrantees were supported by subgrantee records, such as vendor invoices, time and attendance records, and appropriate cost allocation methods.	Fully Corrected	FDEO implemented corrective action beginning with the 2014 WAP subgrantee agreements.
2013-046	Low-Income Home Energy Assistance Program (LIHEAP) CFDA No. 93.568	The FDEO did not report applicable LIHEAP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Fully Corrected	FDEO implemented corrective action in February 2014.
2013-047	Low-Income Home Energy Assistance Program (LIHEAP) CFDA No. 93.568	LIHEAP program staff did not timely submit monitoring reports to subrecipients.	Fully Corrected	FDEO implemented corrective action in February 2014.

Note: (1) 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-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-021 FA 12-020	Various	The Florida Department of Education (FDOE) did not document the timely reporting of applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Fully Corrected	FDOE subaward data through May 2014 has been uploaded into the FSRS system and the department has supporting documentation which substantiates completeness of the required subaward uploads.
2013-022	Various	The FDOE did not notify local educational agencies (LEAs) of the authority to consolidate Federal, State, and local funds to operate schoolwide programs.	Fully Corrected	The two LEAs (the Florida Virtual School and the Lake Wales Charter School System) were notified on February 26, 2014, of the authority to consolidate Federal, State and local funds in Title I schoolwide programs.
2013-023	Special Education Cluster (IDEA) CFDA No. 84.027 and 84.173	The FDOE did not correctly allocate IDEA funding to LEAs in accordance with Federal regulations.	Partially Corrected	The error in the IDEA, Part B, Preschool allocations (\$450) was corrected. FDOE has been in contact with staff at the USED Office of Special Education Programs (OSEP) seeking guidance on resolution of the remaining issues surrounding the allocation of funds and child counts.
2013-024 FA 12-022 FA 11-027	Special Education Cluster (IDEA) CFDA Nos. 84.027 and 84.173	The FDOE could not provide documentation to support all budgeted amounts used in the State-level maintenance of effort (MOE) calculation.	Not Corrected	FDOE staff have been in contact with USED OSEP staff regarding this finding and how best to resolve the issue of backup documentation from other state agencies.
2013-025 FA 12-023 FA 11-028 FA 10-028	Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048	The FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds. In addition, the FDOE did not fairly state the status of a similar finding in the Summary Schedule of Prior Audit Findings.	Partially Corrected	FDOE has implemented semiannual certifications department-wide for all employees working on a single cost objective; however, collection of the semi-annual certification did not occur during this audit period.
2013-026 FA 12-025 FA 11-029	Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048	The FDOE did not meet the Federal MOE requirement and incorrectly reported the non-Federal share of outlays amount on the Final Financial Status Report (FSR).	Not Corrected	FDOE has not received any further guidance from the USED.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-027 FA 12-026 FA 11-030 FA 10-029	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) CFDA No. 84.126	The FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from VR Program funds. Additionally, the FDOE did not appropriately allocate salary and benefit costs for employees who worked on multiple programs.	Partially Corrected	FDOE has implemented semiannual certifications department-wide for all employees working on a single cost objective; however, collection of the semi-annual certification did not occur during this audit period. Additionally, to properly allocate salary and benefits for employees who work on multiple programs, FDOE will include in its next time study, all DVR personnel who are located within the Turlington building.
2013-028 FA 12-027 FA 11-031 FA 09-023	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) CFDA No. 84.126	The FDOE did not always ensure that eligibility determinations were made within the time frame required by VR Program regulations.	Fully Corrected	VR conducted the following training/meetings: Area Office Meeting/Training (s) August 2013, October 2013, December 2013, April 2014 and June 2014 Area Director Meeting(s) August 13-15; October 17; December 11; February 19; April 14; June 11 New Counselor Training December 10-11, 2013 Follow Up Training September 17-19, 2013 Performance Reviews were conducted in January 2014.
2013-029	Improving Teacher Quality State Grants (ITQ) CFDA No. 84.367	The FDOE did not correctly allocate ITQ funds to LEAs.	Fully Corrected	Allocations were appropriately adjusted and policies and procedures have been enhanced accordingly to ensure correct allocations going forward.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-030 FA 12-028	School Improvement Grants Cluster (SIG) CFDA Nos. 84.377 and 84.388	The FDOE did not always conduct required monitoring activities as specified in the SIG application.	Fully Corrected	<p>The 62 missing rubrics were completed. In September 2013, the Regional Executive Directors (REDs) completed the Year 3 Rubrics for those school districts requesting a Cohort 1* Year 4 extension (Duval, Jefferson, Orange and Pasco). In November and December the REDs collected Corrective Action Plans for several instances where a school requesting an extension had not met the Year 3 evaluation threshold. On December 11, 2013, the FDOE Bureau of School Improvement (BSI) sent Year 3 Rubrics to the REDs for the remaining Cohort 1 schools; all were completed and returned by March 10, 2014.</p> <p><i>* The original State Agency Response and Corrective Action Plan, sentence 2, contained a typo. Cohort 2 should have read Cohort 1.</i></p>

Note: (1) Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDFS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-077	Homeland Security Grant Program CFDA No. 97.067	The Florida Department of Financial Services (FDFS) did not report applicable Homeland Security Grant Program subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Fully Corrected	The Division of Emergency Management (DEM), as the prime recipient of this award, is the only State agency with access to the FFATA system and is, therefore, responsible for inputting reports into the system. The FDFS submitted the final subrecipient financial information for the 2011 (FM293) and 2012 (FM318) grants to DEM on 2/20/2014. The DEM is the administrator for the 2013 (and subsequent years) fire service allocated Homeland Security Grant Funds. The FDFS no longer administers these grant funds.

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

Name and Title of Responsible Official: John P. Kohnke, Domestic Security Coordinator

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH (FDOH)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-012	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) CFDA No. 10.557	The Florida Department of Health (FDOH) did not always maintain appropriate records to support the salary and benefit costs charged to the WIC Program.	Fully Corrected	The Bureau of WIC Program Services continues to follow its reinstated former office procedure to semi-annually collect the <i>Single Federal Award Certification Form</i> for all Bureau staff working 100% on WIC program activities. In addition to the previous status report indicating that forms were completed for the July 2013–December 2013 period, the Bureau has just completed certifications for the January 2014 - June 2014 period.
2013-044 FA 12-046	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566	The FDOH did not always correctly allocate salary and benefit expenditures charged to REAP.	Partially Corrected	<ol style="list-style-type: none"> 1) The Refugee Health Program was provided a unique program component in the Employee Activity Reports (EARs). This program component will be recognized in the FDOH <i>Time Coding Manual</i>. The unique program component in EARS will also facilitate the proper allocation of salary costs for staff working in the Refugee Health Program through the <i>County Health Department Contract Management System</i>(CONMAN). 2) The new program guidelines and Attachment I were sent to all Refugee Health Program contacts and local health department Administrators and Directors September 23, 2013. Additional budget and expenditure requirements were sent to Refugee Health Program contacts and local health department Directors and Administrators October 29, 2013. 3) County program expenditures will be reviewed on a trimester basis to evaluate allowable and appropriate expenditures. Staff salary charges will be cross-referenced with EARS coding to ensure proper allocations have been made. County program budgets were submitted by November 22, 2013 and the program collects trimester expenditure reporting on February 10, June 10, and October 10. 4) Salary allocation corrections were made for the employees at DOH-Miami-Dade and DOH-Sarasota employees on or before November 20, 2013.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH (FDOH)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-049 FA 12-055 FA 11-063 FA 10-054	Children's Health Insurance Program (CHIP) CFDA No. 93.767	FDOH procedures were not sufficient to prevent the accumulation of a significant cash balance in the CHIP capitation account.	Partially Corrected	FDOH continues to: 1. Reconcile cash monthly. 2. Request capitation rate adjustments at the Social Services Estimating Conference as reflected in the expenditure analysis; and/or; 3. Adjust claims made to the Agency for Health Care Administration (AHCA) to maintain an appropriate cash balance. 4. Schedule a meeting with the auditors to discuss the appropriate cash balance necessary to cover 10% reserve and one month's claims.
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.	Fully Corrected	Statewide implementation of the Third-Party Administrator system was completed April 1, 2014.
2013-057 FA 12-072	HIV Care Formula Grants CFDA No. 93.917	Eligibility determination procedures were not sufficient to ensure that only eligible individuals received AIDS Drug Assistance Program (ADAP) benefits.	Fully Corrected	The ADAP Program coordinates with the HIV/AIDS Section's reporting unit on Medicaid matches. All ADAP clients are in the CAREWare database that is matched with AHCA on a weekly basis. The ADAP Program office has determined that running a match daily or weekly is an undue burden on local CHD staff members, and that monthly Medicaid matches yield adequate results for identifying clients who have become Medicaid eligible. Once a monthly match is complete, the ADAP office submits the information to the local CHDs for review and reconciliation. The corrective action has been fully implemented by the program. Ongoing review and assessment will continue.

Note: (1) 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-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-031 FA 12-030	Various	Reconciliations for the Statewide Cost Allocation Plan (SWCAP) disclosed that the Florida Department of Management Services had funds with excessive balances.	Fully Corrected	The Department made a payment to HHS on July 7, 2014 for the SWCAP payment from the Purchasing Operating Trust Fund to address excess balance. The Department will continue to make payments to reduce any excess balance until a change can be implemented to reduce the fee.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kelly McMullen, Bureau Chief of Finance and Accounting Services and Debra Forbess, Director of Administration

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-015	Unemployment Insurance CFDA No. 17.225	The Florida Department of Revenue (FDOR) did not adequately monitor the service provider's internal controls related to the collection of data for unemployment taxes.	Fully Corrected	The service provider completed the contract requirement of obtaining an SSAE 16 audit report. The completed report was received and reviewed in May 2014. The report did not yield any deficiencies warranting corrective action by the service provider.
2013-042 FA 12-043	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The Florida Department of Children and Families (FDCF) failed to impose FDOR Child Support Enforcement (CSE) sanctions on uncooperative TANF recipients.	Fully Corrected	2013-042: FDOR completed the cleanup of reporting noncooperation in April 2014, and we continue to work with our counterparts at FDCF as they are working to implement three major system modifications in the next 6 months. FA 12-043: In response to this finding, the Program provided the file to the Office of the Auditor General (OAG) on November 18, 2013, containing the additional requested data fields. This was in accordance with the OAG's annual audit.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-018 FA 12-011	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 20.003	The Florida Department of Transportation (FDOT) did not always ensure that Highway Planning and Construction Cluster subaward data was timely reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).	Fully Corrected	Internal process and procedures have been enhanced to help ensure that key data elements are reported timely in FSRS. This includes the earlier checking of the FSRS for new entries and the implementation of a shorter time period for processing and dissemination of that data to the program areas responsible for reporting. These enhancements were fully implemented by February 12, 2014.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Joe Kowalski, Deputy Comptroller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-058 FA 12-076	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036 Homeland Security Grant Program CFDA No. 97.067	The Florida Division of Emergency Management (FDEM) did not report applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Not Corrected	<p>Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036)</p> <p>Entering FFATA data did not occur during the time period covered in this audit, however since July 2014, much progress has been made toward compliance. The primary reason for this delay was the implementation of the FACTS requirement. This requirement took precedence due a statutory deadline that mandated the entry and upload of all contract data/documentation into FACTS prior to any payments submitted for payment. Prior to July 2014, DEM had one OPS full time position dedicated to implementing and maintaining both FACTS and FFATA, subsequent to July 2014, two part-time positions have been performing these duties. At this point, since FACTS is up to date, running smoothly and only requires updates; DEM has made significant progress toward meeting compliance with FFATA requirements. DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff has contacted the FFATA helpdesk to ensure compliance with the “over \$25,000 requirement”, since all Public Assistance Funding Agreements are non-financial until the project worksheets are written and approved by FEMA. DEM will enter data into FFATA when an obligation cumulatively meets the \$25,000 threshold.</p> <p>Homeland Security Grant Program (CFDA No. 97.067)</p> <p>Entering this data did not occur during the time period covered in this audit, however since July 2014, much progress has been made toward compliance. The primary reason for this delay was the implementation of the FACTS requirement. This requirement took precedence due a statutory deadline that mandated the</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				entry and upload of all contract data/documentation into FACTS prior to any payments submitted for payment. Prior to July 2014, DEM had one OPS full time position dedicated to implementing and maintaining both FACTS and FFATA, since July 2014, two part-time positions have been performing these duties. At this point, since FACTS is up to date, running smoothly and only requires updates; DEM has made significant progress toward compliance with FFATA requirements. DEM has developed a spreadsheet for the program area to enter the applicable information for each subaward. The program is forwarding this information on a weekly basis to meet the reporting requirement. FFATA staff is uploading the data, however, we are continuing to work with the program areas to ensure accuracy (i.e., DUNS number, descriptions, etc.) prior to publishing the subaward data in FFATA/FSRS.
FA 11-077 FA 10-074 FA 09-077 FA 08-081	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM made payments without adequate documentation to demonstrate that costs were allowable and reasonable.	Partially Corrected	FEMA deobligated the \$64,716.06 duplicate payment amount and FDEM invoiced the applicant for the duplicate payment. The applicant has filed an appeal to FEMA related to the de-obligation.
FA 10-075 FA 09-078 FA 08-084 FA 07-070	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The FDEM was continuing its efforts to reconcile the payments made to one subgrantee to the final costs of closed projects.	Fully Corrected	FDEM concurred with this finding, all final inspection versions of the relevant PW's have been submitted to FEMA for review, approval and obligation. At this time FEMA is working on obligating the final inspection versions. Through offsetting of funds, the SMARTLINK account for this event has been reimbursed for this subgrantee based on the final inspection versions written by the State. The subgrantee will have to determine whether or not to appeal any deobligations resulting from these final inspection versions.

Note: (1) 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-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Ronnie Atkins, Deputy Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-061 FA 12-080	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.063, and 84.268	Satisfactory Academic Progress (SAP) policies and procedures were not adequate. Ineligible students received Title IV HEOA funds.	Partially Corrected	<p>The University assessed its policies and procedures for SAP appeals and enhanced those procedures and established guidelines to ensure that rulings are applied more consistently. The enhancements to the SAP policy include:</p> <ul style="list-style-type: none"> • Placing a limit of two (2) on the number of SAP appeals. • Instituting priority deadlines for submission of SAP appeals. • Enhancing the representation of the SAP appeals committee to include representatives from both Academic Affairs and Student Affairs. • Enhancing the review criteria to include an increased focus on the students' record of academic performance and progression, and prior appeals in order to make a decision on appeals. • Revising the requirements of the academic plan that students must submit along with the SAP appeal. <p>The SAP policies were validated by Ernst and Young September 2013. In the June 24, 2013 Preliminary Audit Determination letter, the U.S. Department of Education requested additional information.</p> <ol style="list-style-type: none"> 1. A list of all undergraduate applicants who submitted a SAP appeal for eligibility to receive Title IV funds from the 2011-2012 award year, the reason for the appeal and the number of appeals for the year. 2. A list of all 2011-2012 SAP appeal awardees that were determined ineligible during this review process. 3. A copy of the University's current SAP policy. <p>The University complied with all instructions contained in the Final Audit Determination letter dated March 7, 2014 and returned \$4,848,282 in questioned costs to the United States Department of Education.</p> <p>The University re-evaluated all of the 2012-2013 SAP appeals and summarized the amounts that may require return to the Department of Education (USED). The University will contact USDOE regarding submission of the review to USDOE for final determination of amounts owed.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-077 FA 12-096	SFA Cluster CFDA No. 84.268	Exit counseling materials were not timely provided for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.	Partially Corrected	The University reviewed, revised and implemented enhancements of its exit counseling procedures. The enhancements include: <ul style="list-style-type: none"> • Improving methods for timely communication and Information-sharing between the Office of Financial Aid and the Registrar. • Developing more comprehensive list of queries and reports to improve efficient execution of the Exit Counseling process and to ensure notification within the timeframe required for withdrawals, graduates, and students who cease to be enrolled at least half-time. The query to identify students dropping below half-time due to withdrawing or not earning a passing grade had not been fully implemented at June 30, 2014.
FA 11-032	State Fiscal Stabilization Funds Cluster (SFSF) CFDA No. 84.397	Questioned costs were charged to the grant for unallowable purposes.	Finding does not warrant further action	Two years have passed since the finding was reported; neither the Federal agency nor the pass-through agency is following up on the finding; and a management decision has not been issued.

Note: (1) Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GULF COAST UNIVERSITY (FGCU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	Corrective actions on items cited during the audit were completed by June 30, 2014.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	Corrective actions on items cited during the audit were completed by February 2014.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Linda Bacheler, Assistant Vice President of Administrative Services, University Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-020	Various	The NWRDC did not have a complete record of all hardware and systems software changes and had not documented the testing, approval, and implementation of some systems software changes. Additionally, certain security controls related to user authentication needed improvement.	Fully Corrected	As stated in the report, NWRDC was in the midst of implementing a new change control system during the audit. The migration to the new system, based on RemedyForce, was completed in May 2013. As per the previous year's audit report, NWRDC made improvements to its security controls by June 30, 2013.
2013-076 FA 12-098 FA 11-109	Student Financial Assistance Cluster CFDA No. 84.268	Enrollment status changes were not always timely reported to NSLDS for FDSL student loan borrowers.	Partially Corrected	The semester enrollment file code changes were made as part of the cutover to the new system with every expectation that the programmatic changes would correct the finding. However, further discussion with the Clearinghouse revealed that the data changes we made did not have the intended effect because of the additional edits and processes the Clearinghouse applies to preparing the file for transmittal to NSLDS. We are currently in discussions with the Clearinghouse to explore alternate submittal files that might be used for the purpose of reporting academically dismissed students.
FA 12-100 FA 11-114 FA 10-108 FA 09-108	Research and Development (R&D) Cluster CFDA Nos. Various	Indirect costs charged as direct costs did not appear to qualify as allowable direct charges.	Fully Corrected	USDHHS, Division of Cost Allocation (DCA), issued the following opinion: "The audit recommended that Florida State University seek an opinion and clarification from this Office as to whether the grantee is using CAS exemptions that meet the criteria for unlike circumstances. DCA has reviewed the relevant documentation, and, as a result, determined that the grantee has appropriate procedures in place to ensure that it is using CAS exemptions that meet these criteria. Accordingly, we believe that the procedures put in place by the grantee are sufficient to satisfy the recommendation cited in the audit report for which we have resolution responsibility."

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-105 FA 11-119	R&D Cluster CFDA Nos. Various	Rates used for recharge centers were not in compliance with OMB Circular A-21 requirements.	Fully Corrected	As of 6/30/14 all auxiliaries have been reviewed at this time and placed on a biennial review schedule by the Budget Office. The billing rates and rate methodologies are reviewed at least annually by auxiliary personnel, and updated as needed to reflect changes in costs or pricing policies. Additionally, our Inspector General's Office has begun conducting internal audits of our auxiliaries.

Note: (1) Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Officials: 2013-020 Tim Brown, Executive Director, NWRDC
2013-076, FA 12-098, FA 11-109 Kim Barber, University Registrar
FA 12-100, FA 11-114, FA 10-108, FA 09-108 Olivia Pope, Associate Vice President for Research
FA 12-105, FA 11-119 Pam Ray, Sponsored Research Administration Director

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No. (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-062	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268	Institution personnel did not consistently apply the institution's Satisfactory Academic Progress policy to all students. Ineligible students received Title IV HEOA funds.	Fully Corrected	SFA adjusted the Satisfactory Academic Progress policy as of Spring 2014.
2013-073	SFA Cluster CFDA Nos. Various	The institution needed to improve its procedures for determining the last day of attendance for students who unofficially withdrew and received Title IV HEOA funds.	Partially Corrected	The Registrar Office has revised its communication process and notifies SFA of any changes to the academic program proactively. We will begin the review of the unofficial withdrawals for Spring 2013 in September 2014. The completion of this review is expected to be done by November 2014.
2013-074	SFA Cluster CFDA Nos. 84.063 and 84.268	The institution did not always document attendance in at least one class and return applicable funds for students who received Title IV HEOA funds.	Partially Corrected	SFA has implemented a process to document attendance in courses where students received W grades for the 2012-13 and 2013-14 academic years. We have begun the process of collecting attendance data for the 2012-13 academic year, as well as Fall 2013 and Spring 2014. Summer 14 withdrawals are on-going as of this time. We will begin collecting that data after the withdrawal deadline. As of June 30, 2014 UCF is identifying how to document attendance in classes for the Fall 2014 semester.
2013-080	Research and Development (R&D) Cluster CFDA No. 81.UNK	Recharge center policies and procedures were not always sufficient to ensure compliance with OMB Circular A-21 regarding service charges applied to R&D grants. One grant's indirect cost rate was applied to recharge costs, resulting in questioned costs.	Partially Corrected	UCF is enhancing its recharge center procedures pertaining to operating guidelines and cost assignments, and we have provided a preliminary version of these procedures to the auditors. UCF has corrected the account code error for the transactions that resulted in the \$12,650 finding and has transferred the unallowable indirect cost charge off of project account No. KNDJ-0-40339-03 (Task Order 3). The final project invoice will reflect the corrected expenditure balance per the General Ledger. UCF is performing a retroactive analysis of recharge service costs on Federal grants as recommended.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Officials: Alicia Keaton, Financial Aid Director
Douglas Backman, Director 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, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-016	Academic Exchange Programs – Scholars CFDA No. 19.401	The institution did not always properly monitor Federal grant expenditures to ensure expenditures were allowable, reasonable, necessary, and adequately documented.	Fully Corrected	The University has contacted the Federal grantor and a refund was processed on 1/31/14. The University has a continual improvement process which is strengthening procedures over charging costs to Federal Grants. For instance, the University has hired a Quality Assurance auditor whose sole responsibility is post audit reviews of the appropriateness of sponsored program charges. Also, procedures have been enhanced to include a closer, more detailed, review of expenditures at project closeout. In addition, employee reimbursement audit procedures have been strengthened to more closely evaluate similar requests for payments in the future.
2013-072 FA 12-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Procedures were not always adequate to determine withdrawal dates for unofficial withdrawals and attendance in at least one class was not always documented for students that received Title IV HEOA funds.	Fully Corrected	As a result of the Auditor General's finding Number 2013-072, the Office for Student Financial Affairs (SFA) requested confirmation of attendance from faculty on 83 students who unofficially withdrew from the University of Florida (UF) during the Fall 2012 term. Based on that request, 23 students were reported by faculty to have had grade changes since the Fall 2012 term ended. SFA, working in concert with the Office of the University Registrar (OUR) and the University Bursar (UB), has reevaluated the Federal aid eligibility of those students and has returned to the appropriate federal Title IV accounts the portion of the original awards that were made based on the previously reported grades. The programs and the corresponding total amounts of the returns are as follows: <ul style="list-style-type: none"> • Federal Pell Grant Program \$2,372.94 • Federal Direct Subsidized Student Loans \$4,430.06 • Federal Direct Unsubsidized Student Loans \$16,924.74 • Total reimbursed to Federal accounts \$23,727.74

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA (UF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>SFA has provided documentation to the Auditor General with detailed information concerning the transactions made to correct the student files cited.</p> <p>The enhancements made by UF in the Spring 2013 term that address the audit finding resulting in the return of federal aid for the students referenced above will ensure that faculty assign appropriate grades for students who unofficially withdraw from classes prior to the end of the term.</p>
2013-079	Research and Development (R&D) Cluster CFDA No. 81.086	The institution did not always properly monitor Federal grant expenditures to ensure expenditures were allowable, reasonable, necessary, and adequately documented.	Fully Corrected	The University has a continual improvement process that is strengthening controls over charging costs to Federal Grants. For instance, the University has hired a Quality Assurance auditor whose sole responsibility are reviews of the appropriateness of sponsored program charges. Also, procedures have been enhanced to include a closer, more detailed, review of expenditures at project closeout. However, no system of internal controls can ensure that 100% of allowable expenditures are charged to the appropriate Federal grants. We do believe the University's procedures are sufficient to ensure that the allowable expenditures are charged to appropriate federal grants and that errors, such as these, are infrequent, are usually found and corrected before the grant is closed and comprise an immaterial amount of charges to Federal grants.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kim C. Simpson, Interim Assistant Vice President and University Controller

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF NORTH FLORIDA (UNF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-063	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268	Satisfactory Academic Progress policies and procedures were not adequate. Ineligible students received Title IV HEOA funds.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Anissa J. Agne, Director of Student Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA (UWF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	All remediation steps outlined for this finding have been completed except for one monitoring report and the completion of a policy and procedure for periodic access reviews. This policy/procedure is being drafted and should be in place by the September 2014 implementation date originally defined in our response. Note that all corrective actions have been taken in the Banner system, as the legacy CICS system is being retired at the conclusion of Summer 2014 term. Complete details of corrective steps implemented, which are considered sensitive and security-related, are available for review.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	All corrective steps outlined for this finding have been completed in the Banner system, except for one monitoring report that is being developed now. However, the first disbursement of financial aid from Banner will be for the Fall 2014 term. Since that disbursement process has not yet occurred, we are awaiting the final results to confirm all remediation steps are active and functioning. We will verify full correction is in place by the September 2014 implementation date originally defined in our response. Complete details of corrective steps implemented, which are considered sensitive and security-related, are available for review.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Michael Dieckmann, Chief Information Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
EASTERN FLORIDA STATE COLLEGE (EFSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institutions information technology (IT) resources needed improvement.	Fully Corrected	The College has developed system reports by functional area that list all users and their system access. Functional managers are required to periodically review these access reports, note changes, and certify that access is appropriate for each user's job responsibilities.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting IT resources needed improvement.	Fully Corrected	The College has developed and implemented procedures to monitor student financial aid activity related to this condition. These procedures will identify the specific activity related to this condition and verify that such activity is appropriate and authorized.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Cindy Anderson, Controller and Interim Director of Financial Aid/Veteran Affairs

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GATEWAY COLLEGE (FGC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-089	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Improvements were needed over the institution's procedures for determining and returning Title IV HEOA funds to applicable Federal programs for students that officially and unofficially withdraw. Also, procedures to notify students, NSLDS, or USED of any grant overpayments needed improvement.	Fully Corrected	Due to a change in personnel responsible for drafting the letters and R2T4 calculations, some students weren't notified properly of the student portion of grant overpayment. The institution provided additional training to personnel. In addition, revised letters were forwarded to effected students. All withdrawal dates for the academic year 2012-2013 were checked on November 13, 2013 to ensure the dates were accurate and R2T4 calculations were performed correctly. All overpayments have been returned and updates to student's accounts have been reported to COD as of November 20, 2013.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-).

Name and Title of Responsible Official: Becky Westberry, Financial Aid Director

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-064	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Satisfactory Academic Progress policies and procedures were not adequate. Ineligible students received Title IV HEOA funds.	Partially Corrected	Funds totaling \$3,666 were returned to USDOE on 04/29/2014. The SAP policy was deleted from the Administrative Procedure Manual on 06/24/2014. The SAP policy is a part of the Financial Aid policies and procedures handbook and has been revised to ensure compliance with Federal regulations. Review of a statistical sample was in progress.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Cleve E. Warren, Chief Financial Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
GULF COAST STATE COLLEGE (GCSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	The IT and FA staff have reviewed the recommendations by the Auditor General's staff. Some changes to FA staff's individual system access have been made to address concerns. Staff continually review and adjust current practices, procedures, policies, and individual system access to ensure the greatest protection of confidential information and College assets. More changes to individual access will be made in the coming year in an attempt to satisfy the concerns.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Not Corrected	The IT and FA staff have reviewed the recommendations by the Auditor General's staff. Some reports have been created to monitor certain changes, but they have yet to be run and reviewed regularly. Subsequent to June 30, 2014, the Financial Aid Office has been periodically running and reviewing the reports.
2013-071 FA 12-090	SFA Cluster CFDA Nos. 84.063 and 84.268	Improvements were needed over procedures for documenting students' last date of attendance to determine whether a return of Title IV HEOA funds is required for unofficial withdrawals.	Fully Corrected	GCSC's procedures have improved in regards to information dissemination and training of faculty about the last date of attendance. Additional internal verification procedures have been added to ensure the last date of attendance reported is based on supporting documentation. If there are any errors, corrections are made within the required timeframe.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Chris Westlake, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
HILLSBOROUGH COMMUNITY COLLEGE (HCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-070 FA 12-079 FA 11-103 FA 10-101	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	The institution's procedures for returning Title IV HEOA funds for students that officially and unofficially withdrew needed improvement.	Fully Corrected	The College's R2T4 policy has been updated to use the midpoint for all students that have received all F grades (unofficial withdrawals) unless a last date of attendance was provided. College procedures have been updated to ensure official withdrawals are identified and R2T4 calculations are completed and funds are returned by the Federal deadline.
FA 12-083	SFA Cluster CFDA No. 84.063	Students not meeting satisfactory academic progress requirements received Title IV HEOA funds, contrary to Federal regulation.	Fully Corrected	The College had the option to implement the new SAP regulations starting Summer 2011 or Fall 2011. HCC chose to use Fall 2011. All SAP terminology has been updated to match the required terminology provided by the Federal Department of Education.
FA 10-091	SFA Cluster CFDA Nos. 84.063 and 84.268	Attendance was not documented accurately or timely to determine eligibility for Federal PELL grants. Recalculations were not performed as required and overawards resulted.	Fully Corrected	The College has updated its policy to require the WN grade (no attendance) be reported 9 days after the start of the term. This allows the necessary time to adjust awards prior to refunds being issued to students.

Note: (1) Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kenneth Ray, Jr., Vice President, Student Services and Enrollment Management

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
INDIAN RIVER STATE COLLEGE (IRSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	More restrictive access controls protecting the Institution's information technology (IT) resources were implemented immediately upon notification of this recommendation. Specifically, this access control was enhanced in September 2013. In addition, procedures were implemented to strengthen appropriate separation of responsibilities and to ensure periodic review of IT access privileges by an Administrator with read-only access. The College is not disclosing specific details of the corrective action taken which is consistent with the Auditor General's approach so as to avoid the possibility of compromising the Institution's information. It should be noted that while these access control changes are beneficial in enhancing security, there was no finding of misappropriated or misallocated funds.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	Monitoring controls protecting the Institution's information technology (IT) resources were implemented immediately upon notification of this recommendation. The monitoring controls were enhanced in September 2013. In addition, procedures were implemented to strengthen ongoing monitoring of system changes. The College is not disclosing specific details of the corrective action taken which is consistent with the Auditor General's approach so as to avoid the possibility of compromising the Institution's information. It should be noted that while these monitoring control changes are beneficial in enhancing security, there was no finding of misappropriated or misallocated funds.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and title of Responsible Official: Sheryl Vittitoe, Vice President of Financial Services/Chief Financial Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE (MDC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	Access has been reviewed for all users with ProSam or Odyssey Student Financial Services access, and restricted or eliminated where not required for the user's job responsibilities. Audit reports have been added to monitor certain user actions going forward.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	Internal audit reports have been added for transactions that represent changes to student ISIRs and samples are reviewed periodically for compliance. USDOE has received and is considering the recommendations outlined by the auditors and conveyed by MDC to capture the ID of users who make changes to ISIRs within their system.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Mercedes Amaya, Associate Vice Provost - Student Financial Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTH FLORIDA COMMUNITY COLLEGE (NFCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-067 FA 12-086	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Pell disbursement dates and amounts in COD did not always agree with actual disbursement dates and amounts as required.	Fully Corrected	NFCC Computer Services has provided programmatic changes which show actual disbursement dates in our internal data files and accurately report disbursement dates to COD. The necessary changes were final on June 20, 2013, and the new programs were fully utilized during the 2013-14 fiscal year.
FA 12-094	SFA Cluster CFDA No. 84.063	The institution's procedures were not adequate to ensure the timely return of unclaimed Title IV HEOA funds to applicable Federal programs.	Fully Corrected	Procedures are now followed which include timely review of all unclaimed funds and a contact process for students. These procedures provide for the return of all unclaimed Title IV funds within the allowed time frame beginning in the 2013-14 fiscal year.

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Amelia Mulkey, Dean of Administrative Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTHWEST FLORIDA STATE COLLEGE (NWFS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	This finding addressed the ability of Financial Aid employees to update students' Title IV eligibility and SAP status while also having the ability enter disbursement overrides. The College reviewed the situation, but because there are so few Financial Aid employees, it is not practicable to remove any of the system capabilities. Instead, it was decided that the Dean of Students would perform periodic reviews of sample transactions to ensure their integrity. It is listed as partially corrected at June 30, 2014 because the plan was developed, but the actual reviews did not begin until July, 2014.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	This finding is similar to Finding No. 2013-059, but addressed the ability of certain staff to update students' ISRS information without supervisory review. The College developed a plan for the all ISRS changes to be initiated by the individual making the change, and to be forwarded to two levels of review, also documented by initials. This one is also listed as partially corrected at June 30, 2014 because the plan was developed, but the actual review process did not begin until July, 2014.
2013-065 FA 12-084 FA 11-086 FA 10-088	SFA Cluster CFDA Nos. 84.007, 84.033, 84.063, and 84.268	Satisfactory Academic Progress standards were not complied with and ineligible students received Title IV HEOA funds. Pending resolution with USED.	Partially Corrected	Still pending at June 30, 2014. The Decision of the Secretary on our appeal was received at the end of July, and funds were returned to USDOE in August.

Note: (1) Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Randall White, Vice President for Administration and CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059 FA 12-078 FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	The College has initiated and documented the practice of a triple review and approval of everyone who has read or write access to the financial aid system. This review is completed at the end of each month.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	All employees who don't have a specific need/purpose have been identified and their access to the system has been terminated. In addition, if an employee needs temporary access to the financial aid system that employees is granted access only for the amount of time needed and then the access is terminated. These logs are also reviewed monthly and signed by 3 layers of management.

Note: (1) Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Richard Becker, Vice President of Administration & Business Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PASCO-HERNANDO STATE COLLEGE (PHSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-075	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.	Partially Corrected	The College has enhanced procedures to improve the timely reporting to NSLDS for FDSL student loan borrowers.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Kenneth Burdzinski, Vice President of Administration and Finance

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (POLK SC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059 FA 12-078 FA 11-081 FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	As a compensating control, access is being monitored on a monthly basis by the Quality Assurance and Compliance Coordinator. Monthly staff activity within the Financial Aid system is being reviewed using reports specially created for this purpose. The review process will be expanded to improve document review and associated results.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	Access is being monitored on a monthly basis by the Quality Assurance and Compliance Coordinator. Monthly staff activity within the Financial Aid system is being reviewed using reports specially created for this purpose. The review process will be expanded to improve document review and associated results.
2013-069 FA 12-091 FA 11-101 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 withdrew needed improvement.	Fully Corrected	The College has moved to a weekly review process of Return of Title IV reports to ensure the timely process and return of the unearned Title IV HEOA funds to applicable Federal programs for students that officially withdraw.

Note: (1) Finding No(s). refer to audit findings in report No 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Reggie Webb, Vice President for Student Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA (SCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059 FA 12-078 FA 11-081	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	An Access Control Committee has been created that reviews access control-related standards, policies and procedures. The Committee also monitors role changes including employee separation to ensure timely modification and/or removal of access.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	A process for exception reporting of Student Financial Aid Services employees has been implemented. The process provides for a monthly review of exceptions, overrides, and changes in SAP status. Reports are reviewed by the Assistant Director and Director of Financial Aid. As well, the Vice President for Business and Administrative Services reviews and investigates potential discrepancies in the reports.

Note: (1) Finding No(s). refer to audit findings in report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), or report No. 2014-173 (2013-).

Name and Title of Responsible Official: Julia M. Jakway, Vice President for Business and Administrative Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER STATE COLLEGE (SJRSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Partially Corrected	The College completed remediation of identified access issues for access previously granted and is in the process revising access and developing additional compensating controls as necessary.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Partially Corrected	In October 2013 the College began a remediation plan to improve monitoring and protection of confidential data and, as of June 2014, is in the process of implementing new monitoring software and procedures.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Mike Hawkins, Chief Information Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. PETERSBURG COLLEGE (SPC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	SPC has ensured that the current access privileges are enforced and an appropriate separation of incompatible duties is in place. Employee roles have been reviewed and are now restricted to only those functions necessary for their assigned job responsibilities.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College conducts an annual review of access privileges for FAS employees along with monthly monitoring of all award adjustments. In addition, privileges are reviewed for newly hired employees or those that may change positions within the College.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Michael Bennett, Associate Vice President Financial Assistance Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
VALENCIA COLLEGE (VC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	Valencia made a number of access changes immediately as part of the review process. As of June 30, 2014, procedures have been modified and reports created to validate access on a regular basis.
2013-060	SFA Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	As of June 30, 2014, procedures have been modified and reports created to monitor access update processes on a regular basis.
2013-066	SFA Cluster CFDA Nos. Various	Satisfactory Academic Progress policy was not consistently applied to all students, which could result in ineligible students.	Fully Corrected	As of November 2013, Valencia has revised processes to include CLEP, AP and Military credit into the attempted hours for calculation in SAP. These credits are now included in attempted and completed credits so the SAP percentage of completion calculation is accurate.
2013-068	SFA Cluster CFDA Nos. 84.063 and 84.268	The institution did not always correctly calculate and timely return Title IV HEOA funds for students who officially withdrew.	Partially Corrected	As of January 2014, Valencia created a weekly report that identifies changes in student enrollment and sends requests to faculty and Admission Staff to update last date of attendance for more timely and accurate response. In addition, academic leaders receive a weekly report of those who have not responded in 7 days. Follow up with specific faculty occurs from their Dean. HR procedures were developed to document faculty who did not comply. This enables the financial aid office to accurately report and calculate return of federal funds in the necessary time frame. At the end of the Spring term, there were some but greatly reduced number of W grades for which the faculty did not report Last Date of Attendance until the end of the term. (less than 100 grades out of over 12,000 W grades). Not all of the 100 grades were for students on financial aid.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
VALENCIA COLLEGE (VC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2013-078	SFA Cluster CFDA No. 84.268	Exit counseling materials were not always timely provided for FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.	Partially Corrected	As of October 2013, Valencia implemented programmatic queries in the system to identify students required to receive exit loan notifications. The College is in the process of revising the notification instructions.

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-).

Name and Title of Responsible Official: Dr. Joyce C Romano, Vice President for Student Affairs