

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2016**

STATE OF FLORIDA

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FISCAL YEAR 2015-16

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-019 2014-037	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566 Children’s Health Insurance Program (CHIP) CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	General computer controls for the Florida Medicaid Management Information System needed improvement.	Partially Corrected	As indicated in our previous response below, this finding has been fully corrected and documentation provided to the SSAE 16 auditors. Updated response as of 1/8/16: MFAO has determined that the initial SSPAF Status for Finding 2014-037 is correct as reported and should remain in a <u>Fully Corrected status</u> . CO #65277 - 2014 SSAE16 Audit Support was implemented on November 6, 2014, and identifies when authorized software developers switched to an HP Global ID. However, due to an overlap in the SSAE16 reporting period and the date the FMMIS changes were implemented, the finding was flagged on the SSAE16 report. Documentation has been provided to the SSAE16 auditors. Update as of 01/09/2017: The 1/8/16 status was incorrect due to a misunderstanding of the audit period “as-of-date”. When MFAO received the audit findings to review, the issue had already been fixed. The MFAO response was as of the day MFAO responded to the audit; the auditors wanted the status as of the last day of the audit. This has now been fully corrected and reviewed with the auditors. Cheryl Travis (850) 412-3416

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-033 2014-038 2013-051 FA 12-062 FA 11-067 FA 10-060	Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA continued to record medical assistance related payments to incorrect appropriation categories in the State's accounting records.	Partially Corrected	The FAHCA will continue to make every effort to ensure that medical assistance related payments are accurately recorded in the State's accounting records. The FAHCA implemented an Electronic Fund Transfer (EFT) process for the payment of the medical assistance related payments allowing payments to be posted against the correct category at the time of vouchering. However, posting to the correct category is contingent upon the availability of sufficient release, budget, and cash. In the event release and budget are not sufficient to record medical assistance related payments to the correct appropriation category, a budget amendment will be submitted to realign budget authority in accordance with actual expenditures. Budget amendments to correct postings for the payment of the medical assistance related payments normally must be presented to the Legislative Budget Commission for consideration. Anita Hicks (850) 412-3815
2015-035 2014-039	Children's Health Insurance Program (CHIP) CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA did not always calculate Federal funds draws or related expenditures correctly. Additionally, the FAHCA did not always limit Federal funds draws to amounts needed for immediate cash needs.	Partially Corrected	The FAHCA will continue to refine its process relating to federal funds draws and related expenditures through training, quality and management reviews, and collaboration with contract managers and other subject matter experts. Currently, the FAHCA maintains payment logs to ensure payments are processed timely, at the correct rate, and in the correct amount. These payment logs are reconciled with FLAIR data by the Disbursement accounting staff. In addition, contract managers' meetings are held quarterly to review contract activities and ensure payments have been properly recorded in accounting records. The FAHCA amended its process for federal funds draws to require the Disbursement accounting staff to submit a request to initiate the draw of federal funds for contract payments. This allows federal funds draws to be directly linked to specific payments. The FAHCA has enhanced its process by providing another round of training to staff on the proper implementation of the process, developing a checklist for a self-review by the accounting staff to check for accuracy, adding a

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>Disbursement unit management review for quality assurance purposes, and locking certain cells of the Draw/Payment template to prevent unwanted or inadvertent changes.</p> <p>In regards to federal funds draws not being limited to amounts needed for immediate cash needs, the FAHCA will continue to review this process. However, when the FAHCA is required to request federal funds using estimated expenditures (during holidays and office closures), overdrafts will always be a possibility. This cannot be avoided entirely. The consequence of not having sufficient federal funds available to meet immediate cash needs for operations could result in hardship or adversity for Medicaid providers if funds are not available to make medical assistance related payments timely.</p> <p>Anita Hicks (850) 412-3815</p>
2015-036 2014-036 2013-050 FA 12-057 FA 11-064 FA 10-057 FA 09-055 FA 08-056	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	Medical service claim payments made to providers of Medicaid services were sometimes made for services claimed to have been rendered subsequent to the recipient's date of death.	Partially Corrected	<p>In March 2016, the Agency executed an amendment with our new TPL vendor which includes a project for the identification and recoupment related to "Date of Death".</p> <p><u>AHCA Contract No. MED175, Amendment No. 2</u></p> <p>"Date of Death:</p> <p>Recipient Death: The Vendor shall identify and recover Medicaid payments made for a recipient after his/her death. Payments made for dates of service after the Recipient's Date of Death are identified for recovery. Where the payment includes services prior to the Date of Death, a pro-rated amount is identified and recovered.</p> <p>Provider Death: The Vendor shall identify and recover Medicaid payments made for claims with a service date after the Date of Death of the Treating Provider. Additionally, claims with a service date after the Date of Death of the Prescribing Provider will also be identified and recovered. Where the payment includes services prior to the Providers Date of Death, a pro-rated amount is identified and recovered."</p> <p>The TPL unit held multiple meetings with Medicaid Program Integrity and our vendor to improve post payment recoupment activities and timelines. We have instructed our TPL vendor to remove any "grace period(s)" unless specifically indicated in policy, rule, and/or statute.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>Per the Bureau of Medicaid Policy, the Agency for Persons with Disabilities (APD) conducted a training (April 2016) for their regional iBudget Waiver staff & providers which included instructions on Date of Death and Billing. "Date of Death" is now included in APD's New Providers Training/Orientation conducted twice a year and required for all new providers wanting to provide services.</p> <p>Lee Peacock (850) 412-4139</p> <p>Dan Gabric (850) 412-4137</p>
2015-037	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA did not adequately ensure that the service organization's internal controls related to the invoicing, collection, and reporting of drug rebates were appropriately designed and operating effectively.	Partially Corrected	<p>Monitoring of the vendor is conducted monthly and quarterly by comparing the monthly invoice collections sent to FAHCA Financial Services Unit from the manufacturers to the monthly invoice collections entered into the PRIMIS system by our vendor. Additionally, the monthly invoicing collections are verified to the quarterly report received by the vendor. Along with the implementation of the aforementioned reviews, a special project is also being conducted to verify the drug rebate information received from the MCO Plans to the drug rebate information FAHCA received quarterly from the vendor. However, this special project is not fully completed.</p> <p>Tom Wallace (850) 412-4117</p> <p>LaToya Redman-Wilson (850) 412-4106</p> <p>Paula McKnight (850) 412-4156</p> <p>Lamon Lowe (850) 412-4121</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-038	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA made payments to ineligible Medicaid Program providers.	Partially Corrected	The FAHCA has created a system change request (indexed as # 2968) that will create a Medicaid provider enrollment renewal process for out-of-state providers. The fiscal agent vendor has completed the design work and FL MMIS coding modifications for this new process has begun. Estimated Completion date is December 31, 2016. Gay Munyon (850) 412-3450 Shawn McCauley (850) 412-3428 Mike Bolin (850) 412-4063
2015-040 2014-041 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. 93.775, 93.777, and 93.778	The FAHCA's established procedures did not provide for the timely monitoring of the vendor contracted to perform hospital cost report audits.	Fully Corrected	FAHCA procedures for timely monitoring of the vendor contracted is performed no less than bi-monthly. A bi-monthly report is reviewed, which outlines the audit work on each hospital cost report. In addition, FAHCA conducts bi-weekly monitoring calls with the vendor and the vendor's website allows a real-time review of the audit work. Tom Wallace (850) 412-4117 Rydell Samuel (850) 412-4093 Chanda Farcas (850) 412-4097
2015-041	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAHCA computer system used to store all Medicaid Program Integrity complaints and cases, the Fraud and Abuse Case Tracking System, did not appear to store all complaints and cases received and established.	Partially Corrected	Enhancements to the Fraud and Abuse Case Tracking System (FACTS) have been initiated through an amended contract with the FACTS vendor to track future initiated or deleted complaints and cases, including those opened in error or opened for system training or testing processes. Kelly Bennett (850) 412-4019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-040 2013-055 FA 12-069	Medicaid Cluster CFDA Nos. 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>In October 2015, based on rule changes in 2014 for Hospitals and Ambulatory Surgical Centers, the Bureau of Field Operations was able to modify the survey schedule requirements for conducting Life Safety Code Inspections. Hospital Rule 59A-3.253 and Ambulatory Surgical Center (ASC) Rule 59A-5.004, were modified to remove the requirement for annual life safety code inspections, 15.9 months from previous inspection, except for non-accredited hospitals and ASC's. Those hospitals and ASC's which are accredited would require an inspection at a biennial basis per Chapter 408.811 (1) (b). This change has allowed the bureau more flexibility in conducting LSC surveys and thus the field offices were able to stay on top of the required inspections. However, during review of the recent tracking reports it was discovered we were late on two non-accredited hospitals in the Alachua Field Office. This oversight has been addressed and these two LSC surveys have been completed. The two hospitals were Lifestream Behavioral Center prior inspection 2/2/2015 was due 6/11/2016 in order to meet the 15.9 month timeframe, 32 days late and The Centers, Inc. prior inspection 1/26/2015 was due on 6/4/2016 in order to meet the 15.9 months 39 days late. Additionally, this will be addressed in the manager's performance review and a corrective action will be put into place by July 20, 2016. In addition, the Division is in the process of identifying necessary resources to develop an automated scheduling program to improve the efficiency and accuracy of survey scheduling statewide and across all programs.</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, 2016

<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	The FAHCA documented procedures pertaining to the identification and subsequent recovery of claims paid to retro-terminated providers and are researching, testing, and validating them. Once approved, they will be implemented. Cheryl Travis - MCM (850) 412-3416
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	The FAHCA has created a system change request # 2749 to enhance the FL Medicaid web-based provider renewal application process. Changes include modifications to the selection logic which triggers renewal for providers. Construction is proceeding. The FL MMIS modifications estimate is over 1,700 hours with work approximately 35% complete. Shawn McCauley - MCM (850) 412-3428

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-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

Name and Title of Responsible Officials: Beth Kidder, Deputy Secretary for Medicaid (2015-019; 2015-037; 2015-038; 2015-040; 2013-045; 2013-054)
Tonya Kidd, Deputy Secretary for Operations (2015-033; 2015-035; 2015-036)
Eric Miller, Inspector General (2015-041)
Molly McKinstry, Deputy Secretary for HQA (2014-040)

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-039	Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778	The FAPD did not always ensure that recertifications of need were conducted every 12 months for beneficiaries of Intermediate Care Facility Services for the Developmentally Disabled (ICF-DDs) or timely conduct continued stay reviews.	Partially Corrected	<p>FAPD submitted a Legislative Budget Request (LBR) and received approval to contract for UR/CSR positions that will solely address this work function. FAPD is working on an RFI (Request for Information) to ascertain if there are vendors interested in contracting to provide the UR/CSR function.</p> <p>FAPD conducts monthly MCM conference calls (statewide and Regional) for staff (including supervisors). ICF UR/CSR is a standard topic on the agenda.</p> <p>AHCA is moving forward with the proposed revisions to the ICF Handbook, the State Plan and applicable Rules. It is anticipated that these changes will be made before the end of 2016.</p> <p>Conference call with MCM Clinical Stream Leads regarding their supervision of the UR/CSR process and responsibilities. This is being done in conjunction with the face to face in-service training for all Regional staff involved with the UR/CSR process. To date the following Regions have had their training:</p> <ul style="list-style-type: none"> • NW Region (completed April 15, 2016) • Central Region (completed May 5/6, 2016) • SE Region (completed April 21/22, 2016) • S Region (scheduled for July 21, 2016) • NE (August/September) • SC (August/September)

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

Name and Title of Responsible Official: Lori Gephart, Program & Policy Manager

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR STATE TECHNOLOGY (FAST)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-020 2014-021	Various	Improvements were needed to change control procedures to ensure all hardware and system software changes were authorized and approved.	Fully Corrected	<p>These original findings were directed at the Florida Northwood Shared Resource Center (NSRC). Effective July 1, 2014, the NSRC became a part of the Florida Agency for State Technology (FAST) and became known as AST-North.</p> <p>In September 2015, FAST's Inspector General conducted a limited scope review to confirm that FAST-North was using the change management process within the Cherwell Service Management system. This system requires the creation of change and release records which included a built-in review and approval process by FAST's change and release managers, Change Control Board, and the platform managers.</p> <p>Additionally, the FAST-North facility was closed, June 30, 2016.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-) or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Tabitha McNulty, 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, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-021 2014-030 2013-037	Various	FDCF procedures were not adequate to ensure that management decisions on audit findings were issued within six months after receipt of the subrecipient's audit report and that subrecipients took appropriate and timely corrective action on all audit findings.	Fully Corrected	The Single Audit Unit will continue to copy Contracted Client Services on all emails to contract managers that include the Single Audit Findings. All Regions are compliant with the requirement stated in the response to the preliminary and tentative findings. For the contracts that fall under the Regions, Regional Managing Directors will be asked to follow up on the findings identified by the Single Audit Unit in the Audit Status Reports, as part of their on-going contractual compliance activities, and progress towards correcting findings in the Audit Status.
2015-022	Various	The FDCF did not modify subaward agreements to notify subrecipients that the terms and conditions of the Federal award had been revised.	Fully Corrected	The Department did not have the updated guidance in the contracts and was utilizing the old OMB citations. The Department has since updated the contracts this fiscal year to the new OMB guidance.
2015-024 2014-024 2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	TANF benefits were not always paid in the correct amount. In addition, the Florida Department of Children and Families (FDCF) did not always timely process data exchange responses.	Partially Corrected	Regarding the family cap error, training on family cap emphasizing the importance of properly and timely applying the family cap policy to each child added to a case was provided to eligibility staff and supervisors statewide by June 24, 2016. The system controls and automation to prevent eligibility staff from authorizing benefits prior to processing unreviewed (data exchanges) DEs is scheduled to be implemented on September 30, 2016, which is ahead of the December 31, 2016 target implementation date. Additionally, refresher training on processing DEs timely was completed by eligibility staff and supervisors statewide by June 24, 2016.
2015-025 2014-026 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 program code modifications are in-progress and are expected to be completed by July 31, 2016. The program code modifications will be implemented effective with the August 2016 submission of the quarterly ACF-199 TANF Data report. Due to technical difficulties, the September 2014 and March 2015 ACF-TANF Data reports will require manual corrections and will be resubmitted by August 15, 2016.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-028 2014-027 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 could not always demonstrate that the Florida Department of Revenue (FDOR) Child Support Enforcement sanction requests for uncooperative TANF recipients were reviewed or that sanctions were appropriately imposed.	Partially Corrected	All corrective actions have been implemented: <ul style="list-style-type: none"> • In April 2015, the Department implemented major system programming modifications that included enhancements to the interface to notify FDOR when sanction alerts have been posted and to which case the alert posted. These modifications allow FDOR to research any sanction request sent to the Department to which FDOR did not receive notification of posting and in turn contact the Department for further assistance with resolution. All three-sanction requests occurred prior to the Department's April 2015 system modifications. • Regarding the one case where the sanction request was sent but not received and reviewed and the one case where the sanction request was not imposed appropriately but no overpayment occurred, the TANF eligibility for both cases was closed before FDOR sent the sanction requests. Effective September 17, 2015, the eligibility system automatically reviews and imposes the child support sanction when a sanction request is received on a closed case. • Regarding the one case where a sanction request was inappropriately imposed and resulted in a potential overpayment, the sanction request was screened out as a duplicate. As part of the April 15, 2015 system modifications, programming changes were made to the data exchange posting process to prevent certain sanction requests from screening out as duplicates. A manual process was also implemented between the Department and FDOR staff to research and resolve sanction requests that screen out as duplicates when the sanction requests are not duplicates and should be imposed. This case was referred to Benefit Recovery for possible overpayment on February 22, 2016.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-034	Adoption Assistance CFDA No. 93.659	The FDCF did not always correctly report the number of children receiving adoption assistance as required by Federal Program instructions.	Partially Corrected	The process to include an additional peer review has not been documented in writing at this time. Anticipated completion date is August 15, 2016.
2015-042	Block Grants for Community Mental Health Services CFDA No. 93.958	The FDCF did not meet the Federal maintenance of effort requirement.	Fully Corrected	Please note this issue was in regard to the Federal Community Mental Health Block Grant (CMHBG) Children's Mental Health Set-Aside, not the CMHBG maintenance of effort. Since the reported amount for the previous year was part of a SAMHSA approved rebase, no action had to be taken by the Department with regard to requesting a waiver for SFY 2014. In SFY 2015, the Department reported \$40, 691, 610 toward the Children's Mental Health Set-Aside, therefore exceeding the required minimum expenditure total of \$39, 659,772, thus making the Department compliant with Federal requirements.
2014-025 2013-036 FA 12-037 FA 11-043	Various	The FDCF did not always report, or timely report, applicable subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations. In addition, the subaward key data elements reported by the FDCF were not always accurate.	Fully Corrected	Federal Funding Accountability and Transparency Act (FFATA) data was gathered and entered manually into the FFATA Subaward Reporting System (FSRS) on a monthly and timely basis. We continue to work with our Federal counterpart to remedy data correlation issues that arise (if the congressional district information were to change, as an example).
2014-028 2013-043 FA 12-044 FA 11-050	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDCF failed to timely impose sanctions on TANF recipients who did not comply with work activity requirements.	Fully Corrected	Regarding the two errors cited, training on imposing work sanctions with emphasis on ensuring that the TANF benefit is properly and timely terminated was conducted at one of the two local sites where the errors occurred on April 15, 2015. The other local site completed their training by July 23, 2015. The two cases with a possible overpayment were referred to Benefit Recovery on March 26, 2015.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-032 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.	Fully Corrected	<p>The Department identified the root causes of this BNet inaccurate payments finding as:</p> <p>(1) a lack of adequate communication to the Managing Entities (MEs) during implementation regarding the limitations of funding for the BNet program; and</p> <p>(2) a lack of sufficient understanding on the part of the MEs of the unique criteria associated with accurately processing payment invoices for BNet enrollment.</p> <p>To address this inaccurate payment issue, in December 2013, the Department issued a written clarification to all MEs and Department regional contract managers regarding the limitations on the use of Title XXI funds, the process of drawing down those funds on a monthly basis; and, that the capitation payments were the only source of funding available to support the program. Throughout calendar year 2014, that policy was reiterated at every opportunity, and quickly brought a stop to billings and payments for ME administrative costs in excess of the established BNet capitation rate. This clarification of BNet policy was incorporated into the Managing Entity (ME) contract in the Incorporated Documents section as <i>Guidance 12 – Behavioral Health Network (BNet) Guidelines and Requirements</i>.</p> <p>The Department further addressed this issue of payment of inaccurate billings, many for clients who were listed as BNet eligible but were not actually enrolled and eligible for a capitation payment, by creating within the Department's Office of Financial Services a unit devoted to reconciling ME payments to service provider agencies, including BNet providers. The Department established a process for fiscal reconciliation that includes matching billed units against a published monthly BNet enrollment count by ME and BNet provider agency. The Department returns errors found in those reconciliations back to the MEs for correction and re- submittal. Successful</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>culmination of the initial annualized reconciliation process occurred on August 15, 2015.</p> <p>In addition, the Department strengthened the ME financial management and reporting requirements by revising the <i>Managing Entity Monthly Expenditure Report</i>, incorporated into the ME FY15-16 Contract Template initially as <i>Incorporated Document 26</i>. The Department enhanced the form, effective May 24, 2016, to contain a calculation to ensure that total expenditures to BNet providers, and all other service providers, do not exceed allowable amounts.</p> <p>All documents indicated above may be found on the FDCF website at: http://www.myflfamilies.com/service-programs/substance-abuse/managing-entities</p>
2013-038	Various	The FDCF did not always follow established policies and procedures for its monitoring activities and the policies and procedures need enhancement.	Fully Corrected	The Office of Contracted Client Services enhanced its monitoring policies and procedures. In addition, training was provided to staff.

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

Name and Title of Responsible Official: Keith R. Parks, Inspector General

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-009 2014-011	Unemployment Insurance Program (UI) CFDA No. 17.225	The FDEO did not follow the established benefit accuracy measurement (BAM) case investigation procedures and methodology necessary to meet Federal BAM program testing requirements.	Partially Corrected	BAM samples are completed weekly as required by USDOL. The Florida BAM unit became fully functional on 8/17/2015, and was instructed by USDOL to begin sampling with IPIA 2016 (batch 201527). When the sampling began, the backlog cases were close to their 60 day deadline. Florida had a backlog of 218 BAM cases. Florida did not meet the federal timeliness standard for the backlog cases. All backlog cases were completed on 12/11/2015.
2015-027	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558	The FDEO did not modify subaward agreements to notify subrecipients that the terms and conditions of the Federal award had been revised.	Partially Corrected	The award letter was posted to the website on February 4, 2016; FDEO adopted the Uniform Guidance for existing awards on July 1, 2015. The Department does not believe that any noncompliance with federal regulations occurred during this transition period between the OMB Circulars and the Uniform Guidance. DEO has been in the process of updating the grantee/subgrantee agreement. The updates will include references to 2 CFR 200.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-) or report No. 2016-159 (2015-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-013 2014-017 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 follow established procedures to obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds.	Partially Corrected	The recurrence of this finding was due to continuing technical issues. The implementation of the procedure relies on a complex technology application to produce the certification statements for the appropriate staff and supervisors. Preparing the certification statements requires a significant amount of programming for each period. The programmers must pull data from the payroll system using the correct grant numbers and time periods. The periodic certification for the period ending on June 30, 2016, is currently being completed by the appropriate supervisors.
2015-014	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) CFDA No. 84.126	The FDOE Division of Blind Services did not follow established procedures to obtain appropriate periodic certifications for employees whose salaries and benefits were paid solely from VR Program funds.	Fully Corrected	DBS revised its internal Payroll Certification Procedures and certification form to comply with the federal semi-annual payroll certification requirement. The certifications will be conducted and documented as follows: by December 31st, verify the previous 6 month period (June 1 – November 30) and by June 30, verify the previous 6 month period (December 1 – May 31). The process is communicated to affected employees, district administrators, and the DBS leadership team via email. Revised documents were provided 4-22-2016 to USDOE/RSA Audit Liaison Officer, Todd Dufford.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-015	Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) CFDA No. 84.126	The FDOE Division of Vocational Rehabilitation did not always ensure that eligibility determinations were completed within the time frame required by VR Program regulations or within the authorized extension.	Partially Corrected	<p>Cause for reoccurrence of the eligibility determination finding was due to counselor error. The FDVR continues to address adherence to the prescribed procedures at annual Supervisors Meetings, at New Counselor Trainings, Area Directors Meetings and Counselor performance reviews. Increased emphasis on compliance is part of the Field Services Operating Procedure (FSOP), Field Services Quality Assurance Monitoring. Also, the FDVR requires all new counselors to complete an extensive on-line training. This on-line training specifically addresses the eligibility requirements. In addition, eligibility determinations were addressed in the following training/meetings:</p> <p>New Counselor Training</p> <ul style="list-style-type: none"> • July 21-22, 2015 • August 25-26, 2015 • October 27-28 2016 • December 15-16, 2015 • March 29-30, 2016 <p>Area Director Meetings March 2015</p> <p>Area Office Meetings/Trainings March 2015, January 2015, May 2015, October 2014</p> <p>Performance Reviews were conducted in June 2015.</p> <p>All new counselors are required to complete a Pre-Work Casework curriculum on Eligibility Determination.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-016	Twenty-First Century Community Learning Centers CFDA No. 84.287	The FDOE did not always communicate to subrecipients deficiencies identified during monitoring or perform follow-up procedures to determine whether corrective action was implemented for deficiencies identified during the subaward monitoring process.	Partially Corrected	<p>The 21st CCLC Program office has amended its monitoring procedures to ensure that subrecipients receive communication regarding deficiencies identified during monitoring and follow-up on the implementation of corrective action plans. In general terms, the Program office has implemented the following steps:</p> <ul style="list-style-type: none"> • Exit Conference at the end of the field work • Follow-up email communication reviewing the topics covered in the exit interview • Tracking sheet of monitoring activities • Identified one staff member responsible for reviewing and tracking monitoring activities (Monitoring and Compliance Unit Lead) <p>Further, the 21st CCLC Program Office is in the process of monitoring the programs identified as not receiving timely communication during the 2014-15 Audit. The finding was based on monitoring activities that took place in program year 2013-14. Monitoring activities for those programs identified by the audit and still in existence are scheduled to be completed by December 31, 2016.</p>
2015-026	Temporary Assistance for Needy Families (TANF) CFDA No. 93.558 Child Care and Development Fund (CCDF) Cluster CFDA Nos. 93.575 and 93.596	The FDOE did not modify subaward agreements to notify subrecipients that the terms and conditions of the Federal award had been revised.	Fully Corrected	<ol style="list-style-type: none"> 1. Updates to FDOE program guidance files were made from January - August 2015 to ensure changes related to new regulations were captured for in-house staff and all subrecipients. 2. FDOE staff attended or conducted training for subrecipients on grant award updates related to the new regulations. Training opportunities were provided from April 2014 through August 2015. 3. New grant awards for 2015-16 were updated to include grant award ID elements as required by 2 CFR 200.331(a).

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-005	Employment Services (ES) Cluster CFDA Nos. 17.207, 17.801, and 17.804 Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, and 17.278	The FDEO did not adequately ensure that the service organizations' internal controls related to the vendor-owned Employ Florida Marketplace (EFM) system were appropriately designed and operating effectively.	Fully Corrected	FDEO amended its contractual agreement with the vendor effective March 17, 2016, requiring an annual SOC 2 Type 2 audit report. The SOC 2 Type 2 audit adequately ensure that the service organizations' internal controls related to the vendor-owned Employ Florida Marketplace (EFM) system are appropriately designed and operating effectively. The vendor has reported that the audit will be complete by July 15, 2016, and that a full report will be available no later than August 15, 2016.
2015-006	Unemployment Insurance Program (UI) CFDA No. 17.225	The FDEO did not always ensure that UI benefit payments were made only to eligible claimants.	Partially Corrected	In progress on changes to the system that will alter monetary overpayment workflows. No target date as of yet for completion due to competing priorities. Currently there are changes in process to advise claimants of job contact requirements and Workforce Center contacts. No estimated completion as of yet. We also have an enhancement that will show all the information that is submitted by the claimant regarding job contacts on the PDF form. Currently the system is designed to store the information in the database and not on the PDF.
2015-007 2014-009	Unemployment Insurance Program (UI) CFDA No. 17.225	CONNECT did not provide accurate and complete UI claims overpayment data to ensure that all Federal reports could be accurately completed and timely submitted.	Partially Corrected	FDEO is current with all ETA 227 reports; however an issue was discovered with Population 15 which effects how we are determining certain values on the report.
2015-008 2014-010	Unemployment Insurance Program (UI) CFDA No. 17.225	The FDEO could not provide complete records to demonstrate that benefit overpayments were properly identified and handled. In addition, the FDEO did not always accurately identify overpayments and recover overpayments through an offset against UI benefit payments.	Partially Corrected	Collection Agency files are run as required. Collection Agency files began running on 09/26/2015. A reach back was performed to address all delinquent accounts. FDEO continues to identify and implement enhancements to improve the processing of data.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-015 2013-023	Special Education Cluster (IDEA) CFDA No. 84.027 and 84.173	The FDOE did not correctly allocate IDEA funding to local educational agencies in accordance with Federal regulations.	Fully Corrected	FDOE corrected the base period population counts for the LEAs affected by the inclusion of a new LEA for which the U.S. Dept. of Education, Office of Special Education Programs sustained the audit finding.

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-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ELDER AFFAIRS (FDOEA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-023	Aging Cluster CFDA Nos. 93.044, 93.045, and 93.053	The FDOEA did not modify contracts with subrecipients to notify subrecipients that the terms and conditions of the Federal award had been revised.	Fully Corrected	The Department implemented procedures to resolve these issues for CFDA Nos, 93.044, 93.045, 93.053, by providing notifications to the subrecipients regarding the changes to the uniform guidance.

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

Name and Title of Responsible Official: Jon Manalo, Chief Financial Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDFS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-003	Public Education; Environment, Recreation and Conservation; and Aggregate Remaining Fund Information – Fund Balances – Nonspendable and Committed	The FDFS did not ensure that State agencies recorded amounts to nonspendable fund balances net of committed amounts.	Fully Corrected	The Department updated its Statewide Financial Reporting Section (SFRS) Working Trial Balance (WTB) Access database to include an additional accuracy report that identifies all funds with fund equity classifications of Nonspendable – Long-term Receivables and Advances. The report requires a reclassification of fund balance to either Committed or Restricted within special revenue funds (SF 20) with a reference to the applicable CFO Memo, as well as, suggests an analytical review for all other fund types. Additionally, SFRS updated <i>Procedures for Statewide Financial Statements Compliance Checklist</i> to include a review of the new WTB report and follow-up with agencies, as needed.

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

Name and Title of Responsible Official: Danta White, Financial Administrator

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH (FDOH)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-032 2014-029 2013-044 FA 12-046	Refugee and Entrant Assistance – State Administered Program (REAP) CFDA No. 93.566	The FDOH did not always correctly allocate salary and benefit expenditures to REAP.	Fully Corrected	<p>The Refugee and Entrant Assistance – State Administered Program (REAP) continues to monitor the time charged to Program Component 18 by county health department (CHD) staff in the Employee Activity Record (EARs) module of the Health Management System.</p> <p>The status of each audit finding was reported in Report No. 2016-159 which noted that with three employees there was unallowable salary and benefit costs charged to REAP in the Florida Accounting and Information Resource (FLAIR) system. A portion of two employees' time was charged to REAP. However, their EARs indicated the employees had not worked during that timeframe. These issues were fully corrected when the adjustments were made in FLAIR. One employee's salary and benefits were charged to REAP; however, the employee had been dismissed from employment. This issue was fully corrected by the Bureaus of Finance and Accounting, and Personnel and Human Resource Management that correctly adjusted the charge.</p> <p>The Refugee Health Program continues to inform and remind all CHD staff during bi-monthly conference calls to properly code in EARs. The minutes are sent out for those who are unable to participate on the call. REAP is in the process of creating a quick guide as well as a 101 presentation to serve as resource tools for field staff. In addition, REAP is facilitating a budget webinar in August 2016 to review codes and provide resource tools.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Mark H. Boehmer, CPA, Senior Management Analyst II

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-001	Aggregate Remaining Fund Information – Net Position: Net investment in capital assets, Restricted-other	The FDMS did not properly classify its Communications and Facilities internal service fund's net position in accordance with generally accepted accounting principles	Fully Corrected	To prevent future misinterpretations of new GASB guidance, the Bureau of Financial Management Services has updated the year-end checklist to include detailed instructions for the calculation and reporting of Net Investment in Capital Assets and the Restricted component of net position in the Communications and Facilities internal service funds.
2015-017	Various	Reconciliations for the 2016 Statewide Cost Allocation Plan (SWCAP) disclosed one fund with an excessive balance.	Partially Corrected	The Department of Management Services made a recent payment to the Federal Government (HHS) for the federal share of the excess balance as of June 30, 2014, for the Operating "Purchasing" Trust Fund, including interest, which was determined to be \$1,656,140. Future payments are estimated at \$1,088,000 for the year ended June 30, 2015, and \$311,439 for the year ended June 30, 2016. The Legislature decreased fee from a 1% fee to .70%, which was implemented in 2015, to prevent future excessive balances in the Purchasing Trust Fund. We will continue to monitor the trust fund balance and provide information to the Governor and Legislature on funding model adjustments to avoid excess balances going forward.

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

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 MILITARY AFFAIRS (FDMA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-002	Governmental Activities – Net Position – Beginning, as restated; General government, Expenses	The FDMA did not properly record a prior-period adjustment for property purchased or received prior to July 1, 2014, that had not been previously recorded in the financial statements. In addition, depreciation for periods prior to July 1, 2014, for the property had not been recorded as a prior-period adjustment.	Fully Corrected	Prior period adjustments were completed on 26 January 2016

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

Name and Title of Responsible Official: Edward C. Bouza, Finance and Accounting Director

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-029	Child Support Enforcement CFDA No. 93.563	The FDOR did not adequately ensure that the service organization's internal controls related to the State Disbursement Unit's (SDU) processing of child support obligation collections and disbursements were appropriately designed and operating effectively.	Partially Corrected	The SDU contract, executed on January 8, 2016, requires the SDU contractor to obtain annual Service Operational Controls (SOC) 1 and SOC2 audits and provide the results to the FDOR. Procedures implemented May 10, 2016, require contract managers to review audit reports and ensure timely and appropriate action is taken to correct any deficiencies identified.
2015-030	Child Support Enforcement CFDA No. 93.563	The FDOR did not ensure that required subrecipient audits were completed and timely received and reviewed and that determinations were timely made regarding whether management decisions and corrective actions were required. Additionally, FDOR procedures were not sufficient to ensure that during-the-award monitoring had been completed, during-the-award monitoring results were reviewed, and follow-up was performed to ensure that the subrecipient had taken timely and appropriate action to address all cited deficiencies.	Partially Corrected	Procedures implemented May 10, 2016, require the contract manager to ensure subrecipient quarterly audit reports, as performed by the CPA firm under contract to the FACC, and other audits required by 45 CFR 75.352 (f) and (g) are timely received, reviewed, and a corrective action process is implemented, if required.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-031	Child Support Enforcement CFDA No. 93.563	The FDOR did not modify subaward agreements to notify subrecipients that the terms and conditions of the Federal award had been revised. Additionally, the FDOR did not obtain the Dun and Bradstreet Data Universal Numbering System (DUNS) number from subrecipients prior to issuing the subaward.	Partially Corrected	Procedures implemented May 10, 2016, require the contract manager to ensure that subrecipients are timely notified of changes in Federal award terms and conditions. While the Department did not obtain the DUNS number and confirm the eligibility of the sub-recipient clerk through Dun and Bradstreet, on August 18, 2014, prior to executing the new Cooperative Agreements with the 67 Clerks of Court, the Department did conduct an eligibility search for each sub-recipient Clerk using the System of Awards Management (SAM). On December 19, 2014, Office of Management and Budget (OMB) regulations were revised to eliminate reference to the DUNS number which is now referred to as "unique entity identifier" (79 FR 75873). FDOR included in its procedures the process for obtaining the subrecipient's unique entity identifier and verifying the sub-recipient is registered in OMB's System for Award Management.

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

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>																																				
2015-004	Transportation Governmental Fund – Other loans and notes receivable, net; and Unavailable revenue	The FDOT recorded a receivable for amounts available for loan for which entity expenditures had not been incurred and corresponding FDOT funds had not been loaned.	Fully Corrected	Office of the Comptroller has added a step to the Department's year-end processing checklist for the Accounts Receivable Administrator to review pending receivable entries with the Deputy Comptroller to ensure recognition criteria has been met prior to recording in the State's accounting system.																																				
2015-010	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 23.003	The FDOT did not always meet the Federal matching requirement for Highway Planning and Construction Cluster funded projects and incorrectly reported matching amounts to the Federal Highway Administration (FHWA)	Partially Corrected	The Department has revised closing procedures to ensure that all funds on a project, not just federal funds, are reconciled to the total expenditures on the project before the final project data is reported to FHWA. The Department has also made programmatic changes to FAMS which will automatically adjust the final project transaction to report the final expenditure amounts consistent with this revised closing procedure. The Department is currently reviewing all projects that closed over the past several years to determine the cumulative shortfall in required match due to previous overstatements of associated hard match funds. The Department anticipates having preliminary reports available for discussion with FHWA in the next 30 to 45 days.																																				
2015-011	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 23.003	The FDOT did not always obtain a Job Guide Schedule (JGS) as required by the Quality Assurance Program for Construction (QAPC) approved by the FHWA. As a result, the FDOT could not provide documentation demonstrating that required sampling and testing had been performed.	Fully Corrected	<p>The Department's action plan states all projects will be brought into compliance with the JGS requirement by July 30, 2016. The job JGS will show the quantities used on a project so the sampling frequency can be assessed. A review of projects between June 15th and June 30th showed all on-going construction projects have been brought into compliance. Below is the review summary report.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>District</th> <th>Current (raw)</th> <th>w/out Design Phase</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>76%</td> <td>100%</td> <td>6 of 25 in Design Phase or Pending Status</td> </tr> <tr> <td>2</td> <td>100%</td> <td>100%</td> <td>All accounted for</td> </tr> <tr> <td>3</td> <td>94%</td> <td>100%</td> <td>1 of 15 in Design Phase or Pending Status</td> </tr> <tr> <td>4</td> <td>91%</td> <td>100%</td> <td>2 of 23 in Design Phase or Pending Status</td> </tr> <tr> <td>5</td> <td>92%</td> <td>100%</td> <td>3 of 34 in Design Phase or Pending Status</td> </tr> <tr> <td>6</td> <td>93%</td> <td>100%</td> <td>1 of 14 in Design Phase or Pending Status</td> </tr> <tr> <td>7</td> <td>86%</td> <td>100%</td> <td>4 of 26 in Design Phase or Pending Status</td> </tr> <tr> <td>TP</td> <td>80%</td> <td>100%</td> <td>2 of 10 in Design Phase or Pending Status</td> </tr> </tbody> </table>	District	Current (raw)	w/out Design Phase	Notes	1	76%	100%	6 of 25 in Design Phase or Pending Status	2	100%	100%	All accounted for	3	94%	100%	1 of 15 in Design Phase or Pending Status	4	91%	100%	2 of 23 in Design Phase or Pending Status	5	92%	100%	3 of 34 in Design Phase or Pending Status	6	93%	100%	1 of 14 in Design Phase or Pending Status	7	86%	100%	4 of 26 in Design Phase or Pending Status	TP	80%	100%	2 of 10 in Design Phase or Pending Status
District	Current (raw)	w/out Design Phase	Notes																																					
1	76%	100%	6 of 25 in Design Phase or Pending Status																																					
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5	92%	100%	3 of 34 in Design Phase or Pending Status																																					
6	93%	100%	1 of 14 in Design Phase or Pending Status																																					
7	86%	100%	4 of 26 in Design Phase or Pending Status																																					
TP	80%	100%	2 of 10 in Design Phase or Pending Status																																					

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-012 2014-014	Federal Transit Cluster CFDA Nos. 20.500, 20.507, 20.525, and 20.526	FDOT did not report program income amounts in quarterly Federal Financial Reports (FFRs). In addition, FDOT management did not always review the FFRs submitted to the Federal Transit Administration (FTA).	Partially Corrected	The Department's Transit Federal Grants Manager collects program income information from the Districts for inclusion in the FFRs. Information is reviewed by the General Accounting Office and approved by the Grant Programs Administrator prior to submittal of the FFR. These findings will be closed by 8/2016.
2014-012	Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 23.003 Federal Transit Cluster CFDA Nos. 20.500, 20.507, 20.525, and 20.526	The FDOT did not always maintain documentation to ensure that access to the Consultant Invoice Transmittal System (CITS) and the Laboratory Information Management System (LIMS) was accessible only to authorized users for authorized uses.	Not Corrected	The recertification of CITS is planned for the first quarter of FY 16/17. The LIMS recertification is on the project list for FY 16/17 after the Materials Acceptance and Certification (MAC) implementation.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-) or report No. 2016-159 (2015-).

Name and Title of Responsible Official: 2015-004: Jason Adank, Deputy Comptroller-General Accounting Office
2015-010: James Jobe, Manager, Federal Aid Management Office
2015-011: Cristina Croft, Quality Systems Manager, State Materials Office
2015-012 and 2014-014: Elizabeth Stutts, Grant Programs Administrator, Transit Office
2014-012: Kat Simpson, Supervisor, Operations Review and Governance, Office of Information Technology

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-044	Homeland Security Grant Program CFDA No. 97.067	The FDEM was unable to provide a complete list of subrecipients monitored and monitoring documentation was not always adequate to support the monitoring conclusions. Additionally, the FDEM did not always follow established policies and procedures for subrecipient monitoring and the policies and procedures needed enhancement.	Fully Corrected	The Bureau of Preparedness strengthened its monitoring policies and procedures to address the issuance of final monitoring reports and follow-up procedures; and to identify the methodology used to select subrecipients for on-site monitoring and desk reviews, and the number of monitoring activities conducted annually. The Bureau of Preparedness established procedures to ensure that a complete and accurate listing of all subrecipients subject to monitoring and that the conclusions made during monitoring are adequately supported. The Bureau of Preparedness also established procedures to ensure that monitoring reports documenting the results of all on-site monitoring visits are maintained in FDEM subrecipient award files.
2015-045	Homeland Security Grant Program CFDA No. 97.067	The FDEM did not adequately track Federal funds awarded and did not obligate 80 percent of the funds to local governments within 45 days after receipt of the grant award.	Fully Corrected	The Bureau of Preparedness, Domestic Security Unit, has established an earlier internal deadline to distribute sub-recipient agreements to allow for at least 80 percent of the funds to local governments to be obligated within 45 days of receipt of the grant award. The agreements are transmitted via email to capture the date sent to the sub-recipients.
2014-042	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036 Hazard Mitigation Grant Program CFDA No. 97.039	The FDEM did not always maintain documentation to ensure that access to the FloridaPA.org and Mitigation.org applications was accessible only to authorized users.	Partially Corrected	FDEM has implemented processes that ensure the preparation and maintenance of user access authorization documentation to ensure that all IT systems and applications are accessible only to authorized users and for authorized purposes. These processes are currently being incorporated into formal agency procedures.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-045	Homeland Security Grant Program CFDA No. 97.067	The FDEM did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement. Additionally, a subgrantee was reimbursed for payments for unused leave directly from the Program, contrary to Federal regulations.	Partially Corrected	The Office of Domestic Security Subgrantee Policy and Procedure Grants Manual and reporting forms in support of all claims have been revised. FDEM now requires 100% documentation for all reimbursement requests. FDEM reimbursed FEMA for the payments for unused leave. FDEM has refunded \$17,698.46 related to unused leave charged to the program and \$112.18 that exceeded the approved budget for equipment expenses. In regard to the \$174,397.19 of undocumented costs associated with the exercise, planning, and equipment expenses, documentation has been gathered from the subgrantee and submitted to FEMA with the exception of the following items: (1) sign in sheets for the March 19, 2013 Hurricane and Healthcare Conference, (2) the signed service agreement or contract associated with the invoice, and (3) itemized invoice. FDEM is currently working with the subgrantee to obtain the documentation requested by FEMA.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-) or report No. 2016-159 (2015-).

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, 2016

<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.	Fully 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.</p> <p>The University hired Ernst and Young to conduct a review of its SAP policy and appeals process. Ernst and Young validated the SAP process September 2013.</p> <p>The University re-evaluated all of the 2012-2013 SAP appeals and self-identified funds requiring return. The University returned \$2,884,854 on November 26, 2014 and \$78,798 on December 12, 2014 to the Department of Education and \$30,751 in August 2015.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2013-161 (FA 12-080), or report No. 2014-173 (2013-061).

Name and Title of Responsible Official: Rick Givens, Vice President of Audit and Compliance

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY (FAU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-048	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	Access campus wide was restricted and corrected as of September 2015.

Note: (1) Finding No. refers to audit finding in report No. 2015-166 (2014-).

Name and Title of Responsible Official: Tracy L. Boulukos, Assistant Provost for Enrollment Management & Financial Aid Director

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA INTERNATIONAL UNIVERSITY (FIU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-046	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the University's IT resources needed improvement.	Fully Corrected	Additional layers of monitoring of those with update access is in place.
2015-047	SFA Cluster CFDA Nos. Various	Certain access controls protecting the University's IT resources needed improvement.	Fully Corrected	All current staff are in the correct security access roles based on their role and department.

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

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No. (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
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.	Fully Corrected	<ol style="list-style-type: none"> 1. \$12,650 F&A costs were refunded to the sponsor for the grant noted in the finding. 2. A new Account Code was created for recharge billings on sponsored projects to eliminate dual administrative charges. This account code is exempt from F&A calculations on projects. 3. Recharge Center policies and procedures have been updated to ensure compliance with the OMB Uniform Guidance Circular.

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

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF NORTH FLORIDA (UNF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-048 2014-048	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the University's information technology resources needed improvement.	Fully Corrected	A review of the assigned Financial Aid access privileges for the remaining 3 Banner security administrators was performed. As a result of the review, the one account was disabled, and the other two now have no direct access to the objects in question. In addition, a report was implemented for the Financial Aid Director to run monthly, and on demand, to audit any Banner security classes or objects added or deleted.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

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 SOUTH FLORIDA (USF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-079 2014-060	Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268	The University needed to improve procedures for documenting a student's last date of attendance to evidence whether a return of Title IV HEOA funds is required for students who unofficially withdraw.	Fully Corrected	Improvements were made in the University's procedures for documenting a student's last date of attendance prior to June 30, 2015 as follows: 1) Procedures were developed and documented to communicate with faculty each term to stress the importance of collecting an accurate date of last attendance. 2) End of term audits are conducted and faculty individually contacted when the dates of last attendance are missing to ensure completeness of records. 3) A change to the eGrades system was implemented in February, 2015 to allow faculty to clearly indicate that a student never attended. Additional improvements were implemented after June 30, 2015 to clarify communications to instructors that a student's last date of attendance is defined as the last date a student performed an academic activity within the course. The ability for a faculty member to link to Canvas to obtain that date was also implemented.
2014-069	Research & Development Cluster CFDA No. 93.847	The University's policies and procedures were not always sufficient to ensure Federal grant expenditures were adequately documented as allowable, reasonable, and necessary.	Fully Corrected	The finding in question included \$24,654 in unsupported telephone and conference call charges, which were removed from the project to an unrestricted fund. Subsequently, as of July 1, 2015, the University instituted a new policy prohibiting recipients of sponsored funding from charging conference calls to any active projects.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Jennifer Condon, University Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA (UWF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-051	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268	The institution's procedures were not adequate to ensure that Title IV HEOA funds were only disbursed to students who were enrolled in courses that count toward a degree or certificate.	Fully Corrected	<p>In order to accurately ensure that the Office of Financial Aid only disburses Federal student aid for classes that apply towards a student's academic program, UWF found it necessary to develop a separate financial aid degree audit in Degree Works. This financial aid degree audit is used to identify students, at the time of registration, who register for courses that are not required as part of degree plan. UWF IT created an automated process to check registration against the developed financial aid degree audit. Within 24 hours of registration, if a course is not part of the financial aid degree audit, the student is sent an e-mail notification. All identified courses will have the Banner course registration status updated to a status coded as "not eligible for financial aid." The updated registration status will prevent financial aid from disbursing for these students.</p> <p>A course exception form was created via Dynamic Forms. Academic Advisors may submit the course exception form to the Office of Financial Aid, if there is a course that is meeting a degree requirement, but due to system limitations, cannot be updated on the financial aid degree audit. Financial Aid will manually review and process the exception forms.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA (UWF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-067	SFA Cluster CFDA No. 84.268	The institution did not always timely provide exit counseling materials for FDSL borrowers who graduated, withdrew, or ceased to be enrolled at least half-time.	Fully Corrected	With the implementation of the Banner Student System, the exit process has been automated to ensure all exit materials are provided in a timely manner. RRREXIT is the Banner exit job that we run every two weeks. Running every two weeks ensures that students always receive required exit materials within the 30 day time frame. The parameters of the job identify all students who have withdrawn, dropped below half-time enrollment or graduated. The RRREXIT job places an exit tracking requirement on RRAAREQ. Our automated communications process runs nightly at 1:40 am. Any student with the exit tracking requirement posted to RRAAREQ receives an e-mail with the USDOE provided Exit Counseling brochure attached. The attachment is updated any time the USDOE releases an updated version. During year one, we identified that a change to the tracking requirement set up was needed to accommodate for students who withdraw more than one time in the academic year. This change was made for the 2015-16 aid year.
2015-078	SFA Cluster CFDA No. 84.268	The University did not always timely return unearned Title IV HEOA funds to the applicable Federal program for students who officially or unofficially withdrew.	Fully Corrected	The University went live with the Banner Student System for the Fall 2014 semester. Banner Student purported to provide an automatic calculation of amounts to be returned to Title IV aid programs, but Student Accounts staff ultimately found that the calculations were incorrect due to the University's desired use of multiple parts of term within a term. The Return to Title IV process was slowed by the need for UWF staff to develop alternative reports and methodologies for capturing information necessary to properly calculate amounts to be returned. These alternative reports and methodologies have been successfully identified, implemented, and documented. Success is evidenced by the fact that there were no timing issues with the 15 Spring 2015 semester transactions included in the 40 transaction audit sample.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA (UWF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-091	SFA Cluster CFDA No. 84.033	The University did not enter into written agreements with organizations that employed University FWS students.	Fully Corrected	Beginning December 1, 2015, UWF Career Services began using the updated agency agreements.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Dr. Martha Saunders, Executive Vice President/Provost

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-049 2015-049	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	<p>All Users of Financier and CID complete a Financial Aid Security Packet and evaluation of access needed. The decision for security is documented on the employee and scanned and kept on our secure financial aid U:/ drive.</p> <p>The Student Financial area now has a full-time security officer. Security Officer is responsible to maintain all security forms and to assist in access to the student financial area and termination of access if an individual terminates employment with Broward College.</p> <p>Users receive access by campus and position duties. The campus manager is responsible to work with the Security Officer to create a user profile and sign off on access. Final approval of access must receive the signature of the AVP Student Affairs / Financial Aid.</p> <p>A user will only gain additional access, outside of normal work duties, if the reporting manager contacts the Security Officer and AVP of Student Affairs/Financial Aid approves documentation for additional access. All additional access is for a specified period, and the Security Officer will terminate additional access after specified time indicated in the documentation.</p> <p>The Security Officer is required to run a User Report at the end of each term. The User Report receives an evaluation by the Security Officer, AVP Student Affairs/Financial Aid.</p> <p>Any changes to security procedures will be presented to the Executive Director of Student Affairs for final approval.</p> <p>In addition to user review, the financial aid software system has the ability to monitor manual activity of all staff and generate a report for review.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-081	SFA Cluster CFDA No. 84.063	Documentation evidencing student attendance in at least one class or academically related activity was not always available for students who received Title IV HEOA funds and were enrolled in clock hour courses and the College did not timely return the unearned Title IV HEOA funds to the applicable Federal programs.	Fully Corrected	Enrollment Verification is scheduled at the end of the add/drop period for every term and every session. Enrollment verification is completed for every student by faculty and documented by the Registrar's Office. For Clock Hour Programs attendance is collected and documented by faculty on daily attendance sheets for every clock hour student. The documentation is stored on a secure shared drive in order to confirm attendance and financial aid eligibility.
2015-083	SFA Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell grant recipients and FDSL student loan borrowers.	Partially Corrected	<p><u>Final Change:</u> Broward College has discontinued the services with National Student Clearinghouse (Clearinghouse) and will transmit files directly to NSLDS starting 9/1/2016.</p> <p><u>Changes Completed:</u> The enrollment status export file, to Clearinghouse, only includes students who are currently enrolled. The Clearinghouse has advised that their practice is to apply the previously reported status to a student who is not subsequently included in the enrollment status report file. Programming changes are underway to select and report the status of any student who has been previously reported, regardless of their current enrollment status.</p> <p>At the end of a term (payment period), the College has been generating a list of withdrawn and graduated students. This list was used to perform manual updates to students' enrollment statuses. Due to the volume of students, approximately 5,000 records for the end of a major term, this resulted in some data entry errors. Programming changes are in process to use the system generated list to systematically update student enrollment statuses.</p> <p>The College payment period, for credit-based programs, is the entire term; however, there are courses that operate on shorter sessions within the term. Some students will not be enrolled in any courses at the start of a term. Later in the term, these</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>students may enroll in late session courses. When these students are populated onto the enrollment report for the first time, the effective date of the enrollment status is populated by the Clearinghouse as the first date of the term. This has the effect of appearing to the US. Department of Education that the student's enrollment status was "reported late."</p> <p>As noted above, the College payment period, for credit-based programs, is the entire term; however, there are courses that operate on shorter sessions within the term. If a student has registered for late session courses prior to the beginning of the term enrollment report, the student is being reported as enrolled, despite the fact that the courses have not commenced. If the student subsequently drops all of the courses, prior to attendance in any session, the student is not being captured in subsequent reports. This results in the Clearinghouse continuing to report the student's enrollment status with the original status; however, the student should either have a status of Withdrawn (W - if the student has prior enrollment at the College), or as Never Attended (X - if no enrollment commenced at the College). Programming changes are being made to select students for enrollment reporting only after the end of the drop/add period of the course with the earliest session on their schedule.</p> <p>The College's current student information system (CID) is applying a 30 clock-hour to 1 credit-hour conversion (an incorrect conversion rate); and the enrollment reporting program is utilizing that conversion to report the enrollment status. Students in clock-hour based courses are now reported correctly to NSLDS.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-) or 2016-159 (2015-).

Name and Title of Responsible Official: Theresa Cowan, Associate Vice President Student Affairs and Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DAYTONA STATE COLLEGE (DSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-050	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement.	Fully Corrected	Monitoring controls have been implemented with the ERP system as of June 30, 2016.
2015-051	SFA Cluster CFDA Nos. Various	Certain access controls protecting the College's IT resources needed improvement.	Fully Corrected	The annual review of access privileges and separation of duties with appropriate assignment of access privileges was completed.

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

Name and Title of Responsible Official: Dr. Thomas LoBasso, President

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-052	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the College's information technology (IT) resources needed improvement.	Fully Corrected	<p>Condition #1: In November of 2015 a full review of Banner user security in Financial Aid was completed. Security access was adjusted for the 3 Financial Aid personnel, the Dean of Student Affairs and three Enrollment Services specialists.</p> <p>The Director of Financial Aid and Assistant Director of Financial Aid retained the overarching access to the financial aid module. The maintenance access they had in the student module for student demographic information, registration, courses and grades was changed to query access only. The Financial Aid Specialist was given maintenance access to only those financial aid forms required to fulfill his job. His student access was also adjusted to only allow maintenance to the veteran tab in the student demographic form, as he serves as the College's veteran affairs' liaison. The Dean of Student Affairs was removed from the overarching financial aid access role and was given query-only access to financial aid forms. The three Enrollment Services specialists had their financial aid access changed to query only.</p> <p>Condition #2: The Academic Advisor and Student Affairs Generalist have had their access to update SAP removed. They now only have query access to financial aid information.</p> <p>Condition #3: As of February 16, 2016 the Director of Information Technology has query access only to information in financial aid. A new class, BAN_FINAID_C_QUERY, has been created for IT staff. The Web Services Supervisor position is currently vacant. New IT staff will be given the new, query-only access to financial aid if appropriate.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-053	SFA Cluster CFDA Nos. Various	Certain IT monitoring controls protecting the College's IT resources needed improvement.	Fully Corrected	A new "Monitoring" report group has been created in our reporting system for use by the Director and Assistant Director of Financial Aid. These reports run automatically on the first of each month and can be run periodically to review activity associated with sensitive data within Financial Aid. The reports cover award recipients, disbursement changes, overrides, application changes and SAP.
2015-054	SFA Cluster CFDA Nos. Various	Certain IT access controls for reviewing access privileges assigned to the College's IT resources needed improvement.	Fully Corrected	The Director of Information Technology has created a procedure for periodic review of user security for the Banner application. The procedure was vetted through the Banner general team, College Administration, and the Audit Committee and approved. The Director of Information Technology has created reports to assist with the periodic review of user security for the Banner application.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-067	SFA Cluster CFDA No. 84.063	Satisfactory Academic Progress policies and procedures were not always adequate to ensure students were eligible to receive Title IV HEOA funds.	Partially Corrected	<p>FKCC revised its SAP procedures on May 15, 2015 to clearly outline the criteria for warning and suspended status and to also explain how the College conducts the calculations. New forms were created in support of this new procedure for students seeking to appeal their suspension status.</p> <p>In addition to improving the SAP procedure and supporting documents, the College also automated the SAP assessment process in Banner. Previously, SAP was a manual process and therefore subject to human error. However, now SAP is an automated Banner process that is run when final grades are input at the end of the semester.</p> <p>Moreover, the College has created a SAP monitoring report that is scheduled to run at the first of every month. This report identifies financial aid recipients whose SAP status has been manually changed. If the report lists a Financial Aid staff member user other than Assistant Director, then a manual SAP has been processed and the Financial Aid staff can review RHACOMM in Banner to ensure that SAP changes are compliant with College procedure. The reports are automatically saved into a "Monitoring" folder on the financial aid department drive.</p> <p>The College is seeking Florida Department of Education and USED guidance on the audit finding.</p> <p>The only item outstanding is guidance from Florida Department of Education regarding one student.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-071	SFA Cluster CFDA No. 84.268	The College did not document the required notice to FDSL student or parent loan borrowers as required by Federal regulations.	Partially Corrected	<p>On October 26, 2015, the College provided written notice to loan borrowers to evidence the date and amount of disbursement, the recipient's right to cancel all or a portion of the loan or the disbursement, and the procedure and time by which the recipient must notify FKCC of the cancellation. This notice is located on semester schedules/bills and states the following:</p> <p><i>You have the right to cancel the entirety or any portion of Federal Stafford or PLUS loan. Submit requests to cancel loan prior to the date of crediting to your account or within 14 days of notification. To request cancellations of a loan, please complete a loan cancellation form with the Financial Aid Department.</i></p> <p>In addition, on February 21, 2016, the Financial Aid staff established a process to communicate this cancellation notice to parent PLUS borrowers. Parent PLUS borrowers are now sent an email that is generated after loans are disbursed that notifies them of their right to cancel their loan. The top of the email states the following:</p> <p><i>Dear Parent: You have the right to cancel the entirety or any portion of a PLUS loan. Please submit the requests to cancel loan prior to the date of crediting to your account or within 14 days of notification. To request cancellation of a loan, please complete the form below.</i></p> <p>Also, as of September 1, 2016, students will receive an email after loans are disbursed notifying them of their right to loan cancellation and the corresponding process.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-075	SFA Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely identify, calculate, and return unearned Title IV HEOA funds for students who officially and unofficially withdrew.	Partially Corrected	The College has enhanced its procedures to ensure the timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs for all students who officially or unofficially withdrew. A student withdrawal report is generated every two weeks. This report includes both official and unofficial withdrawals. Financial aid staff reviews the report to identify financial aid recipients and then initiate any applicable R2T4 processing. The College has contracted financial aid consultants to review and assist the College in determining the last day of students' attendance for use in the College's R2T4 calculations.
2015-082	SFA Cluster CFDA Nos. 84.063 and 84.268	Documentation evidencing student attendance in at least one class or academically related activity was not always available for students who received Title IV HEOA funds. Also the College did not timely return the Title IV HEOA funds to the applicable Federal programs.	Partially Corrected	FKCC has enhanced procedures to document student non-attendance. This includes the creation of separate processes for instructor notification of withdrawal for non-attendance and excessive absences. This Spring 2016 semester, the College updated the form letter that instructors use to notify students and administration of a withdrawal for excessive absence to include the last date of attendance/activity. The College also updated the student-initiated withdrawal form to include the last date of attendance/activity. In support of this process, the College records in Banner the last date of attendance/activity for all instructor-initiated and student-initiated withdrawals. The College has contracted with a financial aid consulting firm to review compliance and procedures for the FY 2015. This review is due to be completed by October 31, 2016.

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

Name and Title of Responsible Official: Beryl Morgan, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA SOUTHWESTERN STATE COLLEGE (FSWSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-070	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268	Procedures to timely return unclaimed Title IV HEOA funds to applicable Federal programs needed improvement.	Partially Corrected	FSW, specifically the Bursars Office and Financial Aid Office, have implemented specific procedures that include specific time frames in regards to the return of Title IV funds. These procedures were implemented during the latter part of FY16 so not all returns were affected by the new procedures. We have also worked with our student refund disbursement provided to reduce the number of days in which we are notified of an unclaimed refund. These procedures will allow us to return funds well before the 240 day deadline.

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

Name and Title of Responsible Official: Tobias Discenza, Assistant Vice President of Financial Services

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-055 2014-049	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the College's IT resources needed improvement.	Partially Corrected	The College is in the process of implementing procedures and controls to document its monitoring of Student Financial Aid system activity.
2015-056 2014-048	SFA Cluster CFDA Nos. Various	Certain access controls protecting the College's IT resources needed improvement.	Fully Corrected	Upon initial notification of the 2014-15 fiscal year finding, Student Financial Aid updated the access to separate duties for the 3 employees who has inappropriate or unnecessary access. DATE COMPLETED: 05/2016
2015-066	SFA Cluster CFDA No. 84.268	Annual FDSL subsidized awards were not always limited in accordance with Federal regulations.	Fully Corrected	Grade level progression is determined by the College. The College's Standards of Academic Progress state that all college credit coursework, including college preparatory classes, are to be included in the cumulative determination of academic status. The College counts all classes in determining grade level for loan purposes, including the assessment of credits, pre-requisites, and college preparatory coursework. The College also intends to update the Academic Standards of Progress for Students procedure to read more clear.
2015-069	SFA Cluster CFDA No. 84.268	The College did not always delay delivery of FDSL procedures in accordance with Federal regulations.	Fully Corrected	The College has revised its procedures to always delay FDSL delivery in accordance with Federal regulations. DATE COMPLETED: 05/2016
2015-072	SFA Cluster CFDA No. 84.268	The College's written notice to FDSL student or parent loan borrowers was incorrect.	Fully Corrected	This letter was updated during the initial audit and now contains the appropriate language. DATE COMPLETED: 05/2016
2015-088	SFA Cluster CFDA No. 84.268	The College did not always provide exit counseling materials to FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half time and did not complete exit counseling.	Partially Corrected	The College is in the process of implementing weekly procedures to timely send exit counseling notices to all applicable borrowers via email. If the borrower has not completed the counseling within 30 days, notice is mailed to the address of record.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Anita Kovacs, Associate Vice President of Finance

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
HILLSBOROUGH COMMUNITY COLLEGE (HCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-057	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the College's information technology (IT) resources needed improvement.	Fully Corrected	As of June 30, 2016, corrective action was taken to remove access for non-financial aid staff noted in the finding. The College is also implementing a new security model that will ensure appropriate access is granted based on job functions. The new model is currently being tested and will be fully implemented by November 15, 2016.
2015-058	SFA Cluster CFDA Nos. Various	Certain IT monitoring controls protecting the College's IT resources needed improvement.	Fully Corrected	The financial aid office has developed internal controls to conduct periodic reviews of financial aid transactions including review of updates to awards, SAP, verifications and disbursement overrides as of June 30, 2016. In addition, the financial aid office is currently working with the Office of Information Technology to develop a streamlined review of transactions.

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

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE (MDC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2014-057	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.063, and 84.268	The institution had not implemented policies and procedures to ensure that current year Title IV HEOA funds used to credit a student's account for prior award year charges did not exceed \$200.	Fully Corrected	Implementation of the College's Peoplesoft "MDConnect" ERP system addressed the auditors' inquiry fully.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-).

Name and Title of Responsible Official: E.H. Levering, Senior Vice Provost of Business Affairs & Chief Financial Officer

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-077	Student Financial Assistance (SFA) Cluster CFDA No. 84.268	The College did not always timely return unearned Title IV HEOA funds to the applicable Federal program for students who officially or unofficially withdrew.	Fully Corrected	In February 2016 the PBSC Financial Aid Office added a Business Analyst/Operations Manager position to the department. The position ensures that reports are accurate, are run by computer operations consistently and delivered to the appropriate staff for processing. These reports identify the students' last date of attendance and whether or not it meets the sixty percent threshold. Once the last date of attendance is reviewed, the Financial Aid Office manually performs the Return to Title IV calculation. It is then reported via FAA Access and entered into the College financial aid system to be exported to COD. Batch files are transmitted on a weekly basis to ensure timely return of funds.
2015-084	SFA Cluster CFDA Nos. 84.063 and 84.268	The College did not always timely report enrollment status changes to the NSLDS for Pell grant recipients and FDSL student loan borrowers.	Fully Corrected	PBSC closely monitors the scheduled transmission dates of each monthly enrollment reporting cycle. We have moved our monthly reporting scheduled dates to the middle of the month to ensure the files are transmitted between the National Student Clearinghouse and NSLDS without a delay. PBSC also resolves any enrollment reporting errors in a timely fashion to ensure compliance with status changes. These changes will ensure compliance with this requirement.
2015-089	SFA Cluster CFDA No. 84.268	The College did not always provide exit counseling materials to FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half time and did not complete exit counseling.	Fully Corrected	As students are identified as completely withdrawing from PBSC, dropping below 6 credits, or successfully graduating from their respective programs, timely emails are sent to students who are required to complete an exit counseling. Additionally, the Financial Aid Office has implemented a mailing of the exit brochures provided by the Department of Education of all students including those who fail to notify PBSC of their withdrawal.

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

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PASCO-HERNANDO STATE COLLEGE (PHSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-087 2014-064 2013-075	Student Financial Assistance (SFA) Cluster CFDA No. 84.268	The College did not always accurately or timely report enrollment status changes to NSLDS for FDSL student loan borrowers.	Fully Corrected	<p>The College takes these audit findings very seriously and has consistently implemented measures to resolve the issue. The Financial Aid Office is dependent on others to provide attendance information in a timely manner and when that reporting doesn't occur as expected, timely reporting of changes in enrollment status to NSLDS are jeopardized. The College has again reinforced the importance of timely reporting with faculty. Additionally, a new report was developed to identify those faculties that failed to timely report attendance to allow for additional follow-up.</p> <p>Additionally, the College has implemented ongoing faculty training sessions on use of the attendance module within the College's student information system. A tutorial module for faculty has also been developed and resides in the College's learning management system.</p> <p>The College has modified its non-attendance and withdrawal grade indicators to more easily identify which students stopped attending at least half-time. This should contribute to improved reporting.</p> <p>Lastly, the President has appointed an ad-hoc committee to review and recommend changes in policies and procedures to insure that there are no barriers to timely faculty attendance reporting and to also strengthen accountability for that reporting.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2014-173 (2013-), report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PENSACOLA STATE COLLEGE (PSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-059	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain information technology (IT) access controls for reviewing access privileges assigned to the College's IT resources needed improvement.	Fully Corrected	Report of access is available and reviewed by Vice President, Business Affairs.
2015-060	SFA Cluster CFDA Nos. Various	Certain access controls protecting the College's IT resources needed improvement.	Fully Corrected	Access privileges have been changed and critical transactions are monitored by appropriate staff.

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

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE OF FLORIDA (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-068	Student Financial Assistance (SFA) Cluster CFDA No. 84.268	College records did not always agree with USED COD's system disbursement dates.	Fully Corrected	When previously making manual disbursement amount changes in COD, staff neglected to also update the disbursement dates. Those have all been corrected, and going forward, disbursement dates corresponding to any corrected disbursements have also been updated.
2015-074 2014-055	SFA Cluster CFDA No. 84.268	The College did not always document the required notice to FDSL student or parent loan borrowers within 30 days before or 7 days after crediting a student's account with FDSL funds.	Not Corrected	The process to ensure these notices went out was put in place Fall 2014, but due to a miscommunication, it ran just once instead of weekly. When this was discovered in July 2015, we began to run it weekly again. It appears that it again stopped running September 2015 and it wasn't caught until May 2016. Effective 8/11/2016, a process was put in place where the Loan Coordinator is monitoring the process to ensure it continues to run weekly.
2015-076 2014-058 and 061	SFA Cluster CFDA Nos. 84.063 and 84.268	The College did not always document student's last date of attendance to determine whether a return of Title IV HEOA funds is required for students who officially or unofficially withdrew.	Partially Corrected	This finding was a result of some instructors not submitting their attendance records at the end of each term, or posting incorrect dates to the system. We have changed our Policy to be a non-attendance taking institution to avoid much of this in the future. Also, we have revised all of the 2013-14 fiscal year calculations and have returned funds appropriately, and are doing the same for the 2014-15 fiscal year.
2015-086 2014-065	SFA Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately report enrollment status changes to the NSLDS for Pell grant recipients and FDSL student loan borrowers.	Partially Corrected	The enrollment file transmission schedule to National Student Clearinghouse and subsequently to NSLDS was inconsistent and we are now sending regular transmission files approximately every three weeks and on key dates so enrollment status changes can be reported in a timely manner. Instructors were not reporting last date of attendance (LDA) when a student stopped attending which contributed to the discrepancies. Instructors submitted a withdrawal or an F grade without a LDA which prevented the enrollment status to be accurately updated. For faculty initiated withdrawals measures, communications, and procedures are now in place to require LDA entry by the Instructor at time of withdrawal so we can promptly report enrollment status changes.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE OF FLORIDA (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>Electronic submission of enrollment changes and F grades now require LDA data field to be populated.</p> <p>The Status Start Date was using the date the student enrolled when it should be the first day of the course. Report criteria staff training materials are updated to correctly report the start date.</p> <p>Faculty training and their online toolkit are updated to ensure faculty record student attendance (college procedure 4.0900) in support of accurate enrollment reporting for all students.</p> <p>The effective date on enrollment reports sent to NSLDS for student initiated withdrawals was the date when the student's request was processed, instead of the LDA. To correct this we are submitting a priority Change Management Form to update our transmission file and code for the effective date to be the LDA, which is the correct date.</p> <p>In addition, instructors are now adding LDA's for student initiated withdrawals to the student records, but in error some are not being submitted until the end of term. To correct this and expedite the reporting of LDA/effective date, we will continue to email the instructor as soon as the W1 is entered asking them to enter the LDA, and will start sending reminder notifications to them and the Associate Dean on a weekly basis until the record is updated.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Roseann Amato, Director, Student Financial Resources

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SOUTH FLORIDA STATE COLLEGE (SFSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-061	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the College's information technology (IT) resources needed improvement.	Fully Corrected	South Florida State College implemented a Banner Security Task Force to review Banner access for all employees twice a year (generally in March and October).
2015-062	SFA Cluster CFDA Nos. Various	Certain IT access controls for reviewing access privileges assigned to the College's IT resources needed improvement.	Fully Corrected	South Florida State College Banner leadership members review the IT Service Request Forms on a monthly basis to ensure that only appropriate modifications (access changes, updates, data entry, etc.) have been made.
2015-063	SFA Cluster CFDA Nos. Various	Certain IT monitoring controls protecting the College's IT resources needed improvement.	Fully Corrected	South Florida State College implemented a Banner Security Task Force to review Banner access for all employees twice a year (generally in March and October).

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

Name and Title of Responsible Official: Melissa Lee, Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER STATE COLLEGE (SJRSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-073 2014-056	Student Financial Assistance (SFA) Cluster CFDA No. 84.268	The College did not always document the required notice to FDSL student or parent loan borrowers within 30 days before or after crediting a student's account with FDSL funds.	Fully Corrected	We have changed our procedures to ensure that all students receive the notice. This was corrected for the 2015-16 fiscal year, although the timing of the procedural change may have resulted in some student or parent loan borrowers not receiving the notice within 30 days before or after crediting a student's account during the Fall 2015 term.
2015-080	SFA Cluster CFDA No. 84.268	The College did not always timely identify, calculate, and return unearned Title IV HEOA funds to applicable Federal programs for students who unofficially withdrew.	Fully Corrected	As indicated in our original response to the audit, this error stemmed from an incorrect program used to select students for inclusion in Unofficial Withdrawal reporting. This has been corrected for the 2015-16 fiscal year, although the process of correcting the programming error may have caused some delays in processing unofficial withdrawals during the Fall 2015 term.
2015-085	SFA Cluster CFDA Nos. 84.063 and 84.268	The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell grant recipients and FDSL student loan borrowers.	Partially Corrected	During the course of the 2015-16 fiscal year, we have spent a great deal of staff time and energy working to resolve discrepancies between Banner, the Clearinghouse, and NSLDS. We have made system improvements, coordinated reporting schedules, and provided staff training to improve timely reporting. The work on this finding continues as we work to identify and correct reporting deficiencies.
2015-090	SFA Cluster CFDA No. 84.268	The College did not always provide exit counseling materials to FDSL student loan borrowers who graduated, withdrew, or ceased to be enrolled at least half time and did not complete exit counseling.	Partially Corrected	The College has agreed to provide written exit counseling materials to all students who withdraw, graduate, or cease to be enrolled at least half time.

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Daniel Barkowitz, Dean of Enrollment Management

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
TALLAHASSEE COMMUNITY COLLEGE (TCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
2015-064	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain information technology (IT) monitoring controls protecting the College's IT resources needed improvement.	Not Corrected	Staff resources have been identified to reinstitute a review of disbursement overrides, ISIR verifications and changes, and SAP changes processed during each term. The review will include a sample of actions shown on the respective batch reports for each action type identified above to ensure any errors, irregularities, or illegal acts are identified and addressed in a timely manner, as applicable.
2015-065	SFA Cluster CFDA Nos. Various	Certain access controls protecting the College's IT resources needed improvement.	Partially Corrected	The College has reviewed all designated personnel functions and given the lack of resources, removed accesses to the extent possible. However, there are limitations in the current system that would hinder an employee's ability to perform their assigned duties if additional accesses were removed. The procedures for reviewing access controls has been implemented and additional controls are being addressed with the development of the new student system in the upcoming implementation of Workday.

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

Name and Title of Responsible Official: Patricia Manning, Controller