

STATE OF FLORIDA

MANAGEMENT'S CORRECTIVE ACTION PLAN

**PREPARED AND SUBMITTED BY MANAGEMENT IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2018**



RON DESANTIS
GOVERNOR

MARY C. MAYHEW
SECRETARY

March 14, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-028**

Planned Corrective Action: The FAHCA has engaged in a number of activities to ensure that behavior analysis services are appropriately authorized and paid in accordance with the coverage policy and fee schedule. In addition to contracting with a new utilization management vendor, the FAHCA also implemented several system edits to enforce policy limits and has engaged in extensive monitoring of providers.

In regard to the amount of any unallowable claims, this is an ongoing effort through the Bureau of Medicaid Program Integrity which is pursuing overpayments from providers. The FAHCA has returned the federal matching portion for any amounts that have been recovered through our monitoring efforts to date. As such, we believe that any unallowable funds paid during this time period have already, or are in the process of, being returned to the federal government, and the Agency will continue to do as more overpayments are collected.

Anticipated Completion Date: Complete

Responsible Contact Person: Shevaun Harris

Finding Number: **2018-029**

Planned Corrective Action: The contract between FAHCA and the service organization has been amended to require the service organization to obtain an SSAE-18 (SOC1 Type 1) report for SFY 2018-19 and SSAE-18 (SOC1 Type 2) for subsequent years. The SSAE-18 Audit Report will ensure that the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively.

Anticipated Completion Date: May 31, 2019

Responsible Contact Person: Paula McKnight Robinson

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Youtube.com/AHCAFlorida
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Finding Number: **2018-030**

Planned Corrective Action: The FAHCA created two Florida Medicaid Management Information System (FMMIS) change requests to ensure that all Medicaid providers (including out-of-state providers performing emergency services) have an active and signed Medicaid Provider Enrollment Agreement on file before a Medicaid payment is issued. Change request number CSR3265 "Out-of-State Provider Renewal" will modify FMMIS to prompt currently enrolled out-of-state providers to renew their provider enrollment agreement and modify the Florida Medicaid Provider web portal to allow out-of-state providers to renew their provider enrollment agreement online. In addition, change request number CSR3259 "Bypassed Providers for Renewal" will ensure that no Medicaid provider is bypassed for provider enrollment renewal regardless of prior renewal requirement status.

Anticipated Completion Date: June 30, 2019

Responsible Contact Person: Cheryl Travis

Finding Number: **2018-032**

Planned Corrective Action: MPI will revisit the issue with FAHCA IT and/or the vendor to request additional programming to finally resolve the FACTS issue and periodically repeat user training with staff to inform users to immediately enter required fields only and save when opening a complaint or case, then continue to proceed.

Anticipated Completion Date: August 31, 2019

Responsible Contact Person: Fred Becknell



March 5, 2019

Ron DeSantis
Governor



Barbara Palmer
Director



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**State of Florida
Management's Corrective Action Plan –
Florida Agency for Persons with Disabilities
For the Fiscal Year Ended June 30, 2018**

Finding Number:

2018-031

Planned Corrective Action:

FAPD has executed a contract with Keystone Peer Review Organization, Inc. to outsource the Utilization Review/Continued Stay Reviews (UR/CSR) function. One performance goal in the contract is to ensure 100% of the reviews are conducted every 6 months for beneficiaries of Intermediate Care Facility Services for Individuals with Intellectual Disabilities.

In addition to the executed contract, FAPD continues to conduct monthly Medical Case Management conference calls (statewide and Regional) for FAPD staff (including supervisors). UR/CSR is a standard topic on the agenda and includes the region providing an update on the UR/CSRs performed and any outstanding issues. Also discussed during our conference calls are upcoming reviews and any potential barriers of the CSRs that are coming due and to account for all the CSRs that should have been completed. Focus in the Regions will be on ensuring that all reviews are completed timely.

FAPD will monitor Regional completion of Continued Stay Reviews and Certificates of Need completed by the facilities.

Regional management provides oversight and supervision of the UR/CSR process.

Anticipated Completion Date: 12/31/2019

Responsible Contact Person: Lori Gephart



**State of Florida
Agency for State Technology**

4050 Esplanade Way, Suite 115
Tallahassee, FL 32399-0950
Tel: 850-412-6050

Ron DeSantis, Governor

March 5, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Agency for State Technology
For the Fiscal Year Ended June 30, 2018**

Finding Number: 2018-021

Planned Corrective Action: The Florida Agency for State Technology (FAST) continues to make progress on remediating findings 5 and 6 related to access privileges and their periodic review as described in the Florida Auditor General report number 2018-187.

As stated in the original audit response to report 2018-187, these issues are pervasive throughout state agencies and remediation is a multi-year project. FAST would also like to note that although the disclosure finding states, "During the 2017-18 fiscal year, the FAST made no significant changes to correct the noted deficiencies" this deficit was related to the limited time (3 months) between issuance of the report and June 30, 2018, and not a disregard for the issues. This FAST statement is further supported by the current updates on the remediation of these deficiencies noted below.

Finding 5 – FAST staff continues to work with our customers to restrict access accounts and produce the required documentation for delegation of required administrative privileged access accounts. Since July 1, 2018, FAST has received 69 delegation requests and approved 65.

Finding 6 – FAST has partially completed remediation efforts concerning periodic review of access privileges. Completed remediation includes updated procedures and modifications of the access review processes. FAST continues to work with customers to resolve the remaining concerns over the verification and ownership of accounts.

Anticipated Completion Date: December 2019

Responsible Contact Person: Robert Thompson, Chief Operations Officer



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

Ron DeSantis
Governor

Chad Poppell
Secretary

March 18, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Children and Families
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-003**

Planned Corrective Action: The Department identified that the U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS) 209 reporting system had inaccurate balances for our claims establishment and recoveries. Through a lengthy data analysis, it was determined that the cause of the inaccuracy was due to programming errors within the Integrated Benefit Recovery System (IBRS) that creates the FNS 209. During fiscal year 2017-2018, IBRS went through significant changes and upgrades to correct the programming errors. Modifications to IBRS were completed and corrected FNS 209 reports were generated effective January 4, 2019.

The Department is working with USDA FNS to backout the incorrect data in their FNS 209 system to allow for the submission of the corrected reports. Until FNS can rectify issues that prevent the upload of accurate FNS 209 reports into their system, the Department will continue to remit federal share of costs and track all claims and collections.

Anticipated Completion Date: June 2019

Responsible Contact Person: Sheri Hall, Chief Benefit Recovery

Finding Number: **2018-024**

Planned Corrective Action: DCF's Office of Information Technology Services (OITS) ACCESS FLORIDA Team is working with the Economic Self-Sufficiency (ESS) Program Office to address these Findings, #2-#7, in the CAP for AG Report #2019-022. Addressing those findings should also provide corrective actions for previous findings related to the ACCESS Team referenced in AG Report No. 2018-189, disclosure Finding No. 2017-034, which, in turn, referenced similar findings reported in AG Report No. 2017-009. ACCESS Team plans to complete their corrective actions by 01/01/2020.

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

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

Anticipated Completion Date: 01/01/2020
Responsible Contact Person: Kit Goodner, Director of ACCESS Team in OITS
Bonny Allen, DCF ISM
Assistant Secretary for Economic Self-Sufficiency

Finding Number: **2018-025**

Planned Corrective Action: A workgroup will be created to determine processes needed to code payment information into FLAIR to be able to identify the date(s) of service to ensure costs are attributable to the authorized period of performance. This process will also identify office roles and responsibilities surrounding monitoring.

Expenditures identified in this finding will be moved to the correct grant period.

Anticipated Completion Date: September 30, 2019
Responsible Contact Person: Mark Mahoney, Staff Director, Revenue Management

Finding Number: **2018-026**

Planned Corrective Action: In addition to the Work Priorities policy guidance for Case Maintenance Unit (CMU) staff processing data exchanges (DEs), the Department will implement statewide CMU process improvements to ensure DEs are processed timely and accurately.

Anticipated Completion Date: June 30, 2019
Responsible Contact Person: Verita Glanton

Finding Number: **2018-027**

Planned Corrective Action:

1. For the two sanction requests that the Department did not receive, the Department is exploring the possibility of creating a file that reports the number of sanction requests and lifts that come over in the nightly file versus the number that posted to the eligibility system (FLORIDA) and includes the number returned in error (unable to post). It is anticipated that this change will help in troubleshooting should this issue arise in the future.
2. For the two sanction requests that were not appropriately imposed, a training on imposing child support sanctions with emphasis on ensuring that the TANF benefit is properly and timely terminated will be requested at the local site.

Anticipated Completion Date: June 30, 2019
Responsible Contact Person: 1. William Martinez
2. Verita Glanton



March 15, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Economic Opportunity
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-012**
Planned Corrective Action: The Department will continue to implement changes to CONNECT to correct findings noted in the current information technology report.
Anticipated Completion Date: Plan of implementation is anticipated to be completed within the next year.
Responsible Contact Person: Maggie Mickler

Finding Number: **2018-013**
Planned Corrective Action: The contracted service organization is implementing process improvements and system enhancements to improve internal controls.
Anticipated Completion Date: Plan of implementation is anticipated to be completed within the next year.
Responsible Contact Person: Maggie Mickler

Finding Number: **2018-014**
Planned Corrective Action: Department management has identified and developed an improvement to the workflow process for Adjudicators which will streamline work assignments and expedite timely determinations.
Anticipated Completion Date: Plan of implementation is anticipated to be completed within the next year.
Responsible Contact Person: Maggie Mickler

Finding Number: **2018-015**

Planned Corrective Action: The Department is taking appropriate steps to validate the data reported on the ETA 227.

Anticipated Completion Date: Plan of implementation is anticipated to be completed within the next year.

Responsible Contact Person: Maggie Mickler

Finding Number: **2018-017**

Planned Corrective Action: The Department has inserted additional safeguards by developing procedures and conducting supervisory reviews of Benefit Accuracy Measurement (BAM) case investigations to ensure required case file documentation is maintained.

Anticipated Completion Date: The actions above have been completed.

Responsible Contact Person: Maggie Mickler



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

March 7, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Education
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-018**

Planned Corrective Action: Prior to June 30, 2018, the Florida Department of Education (FLDOE), had partially completed the corrective action plan for audit finding 2017-026. The remaining activities, taking place after the period under audit, included the review and approval of the finalized procedures addressing the auditors' findings. Considering the aforementioned procedures were approved during the current audit, finding 2017-026 has been fully corrected, and the Office of Financial Student Assistance (OSFA) and the Division of Technology and Innovation (DTI) are operating within the enhanced control environment.

Anticipated Completion Date: Fully Corrected

Responsible Contact Person: Mari M. "Miki" Presley

Finding Number: **2018-019**

Planned Corrective Action: Similar to our response to finding 2018-018, FLDOE had partially completed the corrective action plan developed in response to the information technology (IT) operational audit report No. 2018-196 prior to the fiscal year ending June 30, 2018. The only remaining actions were to review and approve the enhanced procedures that addressed the findings in the audit. At this time, these procedures have been approved and are in effect.

Anticipated Completion Date: Fully Corrected

Responsible Contact Person: Mari M. "Miki" Presley

Finding Number: **2018-020**

Planned Corrective Action: The office of Student Financial Assistance (OSFA) had completed a number of procedural revisions prior to the beginning of the current audit. To grant access to OSFA employees, the individual's supervisor will email the Primary Destination Point Administrator (PDPA) to request access. The email need only to contain the employee's name & indicate the need for access to NSLDS. Each employee's supervisor or director is responsible for determining the exact job duties that require the employee to obtain access to NSLDS. Once the PDPA has this information, the PDPA will confirm the status of the individual's employment status as active with People First. As an employee of OSFA, an individual may be eligible for access to NSLDS; however, as a matter of practice, OSFA limits access to a limited number of employees to reduce risk. OSFA will make one or more clarifying revisions to the written procedures to specify that all OSFA employees meet the standard(s) laid out in the USED Letter, Access to and Use of NSLDS information.

These procedures were also designed to eliminate occurrences where by an individual's access to NSLDS was untimely terminated when that access was no longer necessary. Terminating NSLDS user access requires the terminating employee's supervisor to submit a Helpdesk Incident ticket. The PDPA will then process the request to terminate the user from the NSLDS ensuring that the inactive user's documentation is retained for a period of no less than 5 years. Further, when access to NSLDS is no longer required, the token is retrieved and decommissioned. When an individual no longer has possession of the toke or if it has been decommissioned, access to NSLDS has effectively been terminated.

Although OSFA began following these procedures prior to the end of the fiscal year ending June 30, 2018, written procedures were not finalized and approved by the Bureau Chief until September 26, 2018. OSFA recognizes the importance of maintaining the integrity of the NSLDS and will ensure these procedures are followed accordingly.

Anticipated Completion Date: Clarifying edits to written procedures will be complete by April 30, 2019. All other corrective actions were complete prior to issuance of this report.

Responsible Contact Person: Mari M. "Miki" Presley



February 28, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Elder Affairs
For the Fiscal Year Ended June 30, 2018**

- Finding Number:** **2018-023**
FDOEA did not always timely obtain and review subrecipient audit reports or issue management decisions.
- Planned Corrective Action:** DOEA concurs with this finding.
To ensure timely receipt and review of all single audits, DOEA has implemented the following processes:
- 1) The Audit Attachment to DOEA's standard contracts will be revised beginning with the next contracting cycle to require state single audits to be sent directly to the appropriate division responsible for tracking and reviewing the audits.
 - 2) In addition to receiving and tracking audits that come to the MQA unit via email and by postal/shipping services, the administrative assistant for the unit will check the Federal Audit Clearinghouse and the Florida Auditor General's websites the first week of each month for audits that have not been received by DOEA, download the audits to the Sharepoint site, track them in the appropriate audit tracking spreadsheet, and distribute them to reviewers within three days of receipt. Reviewers must complete the audit review checklist within 30 days and notify the supervisor when the single audit is incomplete or indicates there is an issue, concern, reportable condition, or finding. The unit supervisor will verify the audits were captured and will follow-up with contract managers to obtain audits that are due within that month and appear to remain outstanding. The supervisor will also follow up with contract managers to obtain missing documentation and notify them of items that require follow-up or corrective action within three days of notification by the reviewer.
- Anticipated Completion Date:** Checking the websites for Single Audits was implemented the first week of February 2019 and all audits have been reviewed and completed in

the audit tracking spreadsheets. The revised Audit Attachment to the contract will be included in contracts that will be executed in March 2019 (SHINE and EHEAP) and will be included in all contracts executed thereafter.

Responsible Contact Person: Christopher Evans, Deputy Chief Financial Officer

Mission:

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



Ron DeSantis
Governor

Vision: To be the Healthiest State in the Nation

February 8, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2018**

Finding Number: 2018-002

Planned Corrective Action: We concur with the finding. The Department of Health, Financial Management Section, has researched the transactions and determined the steps needed to avoid this issue in the future. The Set File within the Florida Accounting Information Resource (FLAIR) will be updated to pull the General Ledger Code (GLC) 14100 when processing the Transaction (TR) 96 for divestment of funds.

Anticipated Completion Date: March 1, 2019

Responsible Contact Person: Robert Herron, Chief, Bureau of Finance and Accounting
850-245-4512



**ASHLEY MOODY
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February 27, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Legal Affairs
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-007**
Planned Corrective Action: Subawards were modified to provide required Federal award information.
Anticipated Completion Date: October 2018
Responsible Contact Person: Emery Gainey

Finding Number: **2018-008**
Planned Corrective Action: Monitoring forms are required to be completed for all on-site monitoring visits. An internal Division of Victim Services audit group is being established to assume the responsibility to ensure all state and federal requirements are adhered to.
Anticipated Completion Date: One auditor position will be filled 03/01/2019, and a second is in the hiring phase. Two additional staff have been requested in the agency's LBR. Anticipated implementation is August 2019.
Responsible Contact Person: Emery Gainey



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

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

09 March 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Military Affairs
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-004**

Planned Corrective Action: We concur with your findings and recommendation to enforce procedures for requiring access authorization documents for the Integrated Emergency Operations Management System (IEOMS). Steps taken previously were not sustainable. The Department of Military Affairs (DMA) will initiate a process through the emergency management directorate reconciling the findings by implementing a complete and thorough review of all personnel with access to IEOMS. All users will be required to formally request permission annually through a form managed at a central location (Joint Operations Center) to approve/disapprove IEOMS access. All users' permissions will be reviewed daily for expiration and will be required to re-submit an access request annually in order to ensure appropriate personnel maintain access for their current roles.

Anticipated Completion Date: April 30, 2019

Responsible Contact Person: Edward Bouza

Finding Number: **2018-005**

Planned Corrective Action: We acknowledge and accept your findings and recommendations and we will immediately take steps to correct the policies and procedures. Additional language/clause will be added to the non-technical specifications to ensure both DMA and contractors are aware of the requirement and that all parties comply with the requirements to ensure that non-responsible contractors are not given the opportunity to be awarded a DMA contract especially when federal funding is used. This procedure and finding will be briefed during the next CFMO staff meeting to ensure all branch chiefs are aware of the requirement so that they can inform their staff. Contracting staff will explore the SAM site to ensure they have requested access, if required, and will begin reviewing instructions to ensure they understand the capabilities and formatting of the website.

Anticipated Completion Date: May 31, 2019

Responsible Contact Person: Ryan Leonard

Finding Number: **2018-006**

Planned Corrective Action: We concur with your finding that the DMA did not always report program income (PI) on federal financial reports, and recommendations to ensure that PI is reported properly. Since the audit inquiry, DMA Finance and Accounting section has taken appropriate steps to enhance the review process and prevent PI from not being reported, especially since not all Operations and Maintenance projects earn program income. Additional steps have been included in the formulation of the Standard Form 270 requiring the accountant specialist to check for PI.

Anticipated Completion Date: Completed

Responsible Contact Person: Edward Bouza



March 5, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-016**

Planned Corrective Action: We will identify user accounts that have inappropriate levels of access to SUNTAX databases and server operating systems and restrict them. We will ensure that duties with update access are separated between SUNTAX development and production environments, and between users with access to update taxpayers addresses and billing documents. SUNTAX accounts will be reviewed to ensure there is no sharing among multiple users. The roles will have their descriptions and access privileges documented to assist the process to review appropriateness.

Anticipated Completion Date: Nov. 30, 2019

Responsible Contact Person: Robert Clark

Planned Corrective Action: An extra verification step will be added to the account deactivation process to ensure user access is removed in a timely manner after every separation from the Department and when a user transfers internally to another position that does not require SUNTAX access.

Anticipated Completion Date: May 30, 2019

Responsible Contact Person: Robert Clark

Planned Corrective Action: We currently conduct annual reviews of SUNTAX user access privileges. We will need to assess this process and ensure that it meets our needs and is aligned with the criticality of the system.

Anticipated Completion Date: May 30, 2019

Responsible Contact Person: Robert Clark

Planned Corrective Action: ISP will work with the General Tax Administration business process to implement improvements and increase security controls.

Anticipated Completion Date: Aug. 30, 2019

Responsible Contact Person: Robert Clark



Florida Department of Transportation

RON DESANTIS
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

KEVIN J. THIBAUT, P.E.
SECRETARY

January 16, 2019

**State of Florida
Management's Corrective Action Plan –
Florida Department of Transportation
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-001**

Planned Corrective Action: The Department promptly conducted and completed training for the Accounts Receivable Administrator on the proper accounting entries for Local Fund Agreements containing payment provisions spanning multiple fiscal years. In addition, we will update accounting entry templates to account for these types of agreements, utilizing the appropriate unearned revenue general ledger codes.

Anticipated Completion Date: Completed – November 27, 2018

Responsible Contact Person: Jason D. Adank, CPA
Deputy Comptroller, General Accounting



STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis
Governor

Jared Moskowitz
Director

**State of Florida
Management's Corrective Action Plan –
Florida Division of Emergency Management
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-033**
Planned Corrective Action: Training materials development- job aides, checklists and webinars concerning documentation of costs
Anticipated Completion Date: 7/1/19
Responsible Contact Person: Amanda Campen

Finding Number: **2018-034**
Planned Corrective Action: The Department will continue to implement changes to FloridaPA.org security controls to correct findings noted in the current information technology report.
Anticipated Completion Date: 5/6/19
Responsible Contact Person: Amanda Campen

Finding Number: **2018-035**
Planned Corrective Action: Policy and procedure development. Process changes to identify those required to submit audits
Anticipated Completion Date: 7/1/19
Responsible Contact Person: Amanda Campen

Finding Number: **2018-036**
Planned Corrective Action: Policy and procedure development. Creation of sub-recipient monitoring team. Development of controls and processes to address proper receipt of Quarterly Reports
Anticipated Completion Date: 7/1/19
Responsible Contact Person: Amanda Campen



02/22/2019

**State of Florida
Management's Corrective Action Plan –
University of South Florida
For the Fiscal Year Ended June 30, 2018**

Finding Number: **2018-037**
Planned Corrective Action: The University of South Florida has revised the procedures to systematically ensure that grant expenditure invoices are paid prior to the date of drawdown.
Completion Date: October 23, 2018
Responsible Contact Person: Dr. Rebecca Puig, 813-974-4054

University of South Florida

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