

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

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

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED
JUNE 30, 2018

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State of Florida Auditor General

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STATE OF FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2017-18 FISCAL YEAR

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RICK SCOTT
GOVERNOR

JUSTIN M. SENIOR
SECRETARY

September 19, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|--|---------------------------------|---|
| 2017-001 | Receivables, net; Unavailable revenue; and Grants and donations. | The FAHCA understated Receivables, net; Unavailable revenue; and Grants and donations due to an error in the preparation of year-end accrual entries. | Fully Corrected | To prevent any errors in the calculation of funds due from the federal government for fiscal year 2017-18, the Bureau of Financial Services created a checklist, conducted a two-level supervisory review, and updated our written process to document all changes. Anita B. Hicks (Operations/BFS) (850) 412-3815 |
| 2017-039 2016-041 2015-037 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAHCA did not adequately ensure that the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates were appropriately designed and operating effectively. | Partially Corrected | The contract between FAHCA and the service organization has been amended. The amendment requires the service organization to obtain an SSAE-18 Audit Report for fiscal year 2018-19, with an estimated completion date of November 30, 2018. The SSAE-18 Audit Report would ensure that the service organization's internal controls related to invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively. Paula McKnight (Medicaid/MPF) (850) 412-4156 |
| 2017-041 2016-042 2015-038 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAHCA made payments to ineligible Medicaid Program providers. | Partially Corrected | Due to the implementation of the 21st Century CURES Act, the approach for enrollment of out-of-state providers was revisited. The implementation date for out-of-state provider improvements is July 31, 2019. Cheryl A. Travis (Medicaid/MFAO) (850) 412-3416 |

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|--|--------------------------|--|
| 2017-044 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | Information technology controls for the Fraud and Abuse Case Tracking System (FACTS), disclosed in our information technology operational audit report No. 2017-093, need improvement. | Partially Corrected | <p>Finding #3 The FAHCA implemented a new ticketing system that addresses the documentation of user network access/transfer/termination. Date of Completion: May 2017</p> <p>Finding #6 The FAHCA updated the authentication policy (P&P 5002) to include this requirement. Date of Completion: August 2017</p> <p>Finding #8 The FAHCA Division of IT's "Change Control System" allows for tracking of system releases or configuration changes when known to the FAHCA Division of IT. Date of Completion: January 2018</p> <p>Finding #9 The FAHCA Division of IT has procured IT Managed Security Services through the vendor Symantec (contracted in April of 2018). Current calibration and configuration is continuing and is planned to be completed by December 31, 2018. The FACTS contract is due for re-procurement so contractual IT logging and authentication requirements will be needed in the finalized contract. Karen Calhoun (IT) (850) 412-4849</p> <p>Finding #3 In June 2017, MPI developed a written Internal Operating Procedure (IOP), A-16, that addressed security administration and access controls to FACTS at the application level. In conjunction with the IOP, MPI, in August 2017, finalized an access form to document authorized user access privileges. The form is maintained. Date of Completion: August 2017</p> <p>Finding #4 In conjunction with the IOP, MPI formalized the ongoing practice of assigning user roles and access privileges based on assigned job duties. Date of Completion: June 2017</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---------------------|--------------------------|--------------------------|--|
| | | | | <p>Finding #5 MPI, as indicated in the IOP and access form processes, promotes a segregation of access privileges and separation of duties. Date of Completion: August 2017</p> <p>Finding #6 The IOP, established procedures, a periodic review schedule to review for authorized access privileges, and implemented the periodic reviews to ensure compliance. Date of Completion: July 2017</p> <p>Finding #7 Implementation of MPI's IOP and access form formalized access and deactivation processes. Date of Completion: August 2017</p> <p>During the 2016-17 fiscal year, MPI performed the following to partially address the findings in Report No. 2017-093:</p> <ul style="list-style-type: none"> • Maintained documentation from at least March 2016 forward, which demonstrates that some access controls to FACTS were taking place. • Completed a review of the issues in the spring of 2017. • Created the IOP in June 2017 to formalize existing and new access controls. <p>Ken Yon (HQA/MPI) (850) 412-4637</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---|--|---|--------------------------|--|
| 2016-040 | Children's Health Insurance Program (CHIP) CFDA No. 93.767 | The FAHCA did not modify the subaward agreement to notify the subrecipient of CHIP funds that, as of December 2014, the terms and conditions of the Federal award had been revised. | Partially Corrected | <p>To ensure that the CHIP Federal subaward is clearly identified to the subrecipient at the time of the subaward and any subsequent changes, FAHCA developed a Federal Award Notification form addressing specified requirements identified in 2 CFR 200.331(a), Requirements for Pass-through Entities. On January 30, 2017, FAHCA notified the subrecipient of the CHIP subaward approved for the period of 10/1/2015 through 9/30/2017 under the Children's Health Insurance Program Federal Award Identification Number (FAIN) 7560515, dated March 9, 2016 and FAIN 75X0515 dated October 4, 2016. On January 25, 2017, the Bureau of Financial Services added the CHIP contract manager to the CHIP Federal Grant Award notification distribution list.</p> <p>Florida Healthy Kids Corporation, MED140, DRAFT Contract Amendment #12 includes a provision within the Revised Project Work Plan requiring FAHCA to notify the subrecipient of the receipt of CHIP federal funds, and any subsequent modifications to the funds and as part of the notification, include the elements identified in 2 CFR 200.331(a), Requirements for Pass-through Entities. The contract amendment anticipated execution date is on or before October 31, 2018.</p> <p>In the absence of an executed contract amendment, FAHCA continues to observe the requirements identified in 2 CFR 200.331 (a).</p> <p>Angela Wiggins (Medicaid/Policy) (850) 412-4198</p> |
| 2013-054 FA 12-067 FA 11-070 FA 10-067 FA 09-062 FA 08-059 | Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778 | The FAHCA made payments to an ineligible provider. | Partially Corrected | <p>Due to the implementation of the 21st Century CURES Act, the approach for enrollment of out-of-state providers was revisited. The implementation date for out-of-state provider improvements is July 31, 2019.</p> <p>Cheryl A. Travis (Medicaid/MFAO) (850) 412-3416</p> |

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. 2016-159 (2015-), report No. 2017-180 (2016-), or report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Jon Manalo, Deputy Secretary, Division of Operations (2017-001)
Beth Kidder, Deputy Secretary, Division of Medicaid (2017-039, 2017-041, 2016-040, 2013-054)
Scott Ward, Director of Information Technology (2017-044)
Molly McKinstry, Deputy Secretary, Division of Health Quality Assurance (2017-044)

June 30, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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Governor

Barbara Palmer
Director

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| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|--|---|--------------------------|---|
| 2017-043 2016-043 2015-039 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAPD did not always ensure that continued stay reviews were conducted every 6 months for beneficiaries of Intermediate Care Facility Services for Individuals with Intellectual Disabilities. (ICF-IIDs). | Partially Corrected | FAPD issued an RFP (Request for Proposal) in March/April 2018 to seek vendors interested in contracting to provide the UR/CSR function. FAPD advertised and hired temporary OPS positions for each of the regions to help support the workload issue. These temporary positions are dedicated to the completion of Continued Stay Reviews. FAPD continues to conduct monthly MCM conference calls (Statewide and Regional) for staff (including supervisors). ICF UR/CSR is a standard topic on the agenda. FAPD continues to monitor Regional completion of Continued Stay Reviews and Certificates of Need completed by the facilities. The Regional Clinical Workstream Lead is responsible for oversight and supervision of the UR/CSR process in each of their regions. Recurrence: Auto schedule due date errors. Separated employee missed the CSR completion date. Corrective action: Review of auto scheduled due dates. |

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

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

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**State of Florida
Agency for State Technology**

4050 Esplanade Way, Suite 115
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Tel: 850-412-6050

Rick Scott, Governor

Eric M. Larson
State CIO/Executive Director

September 25, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR STATE TECHNOLOGY (FAST)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---------------------|--|--------------------------|--|
| 17-031 | Various | Information technology controls for the State Data Center disclosed in our information technology operational audit report No. 2018-187, need improvement. | Partially Corrected | FAST continues to work with State Data Center customers to implement the privileged identity management system. Additionally, several security control changes are scheduled for implementation after June 30, 2018. Lastly, the findings noted lack of documentation and FAST platform managers are working on updating the associated documentation. |

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

Name and Title of Responsible Official(s): Tabitha McNulty, Inspector General

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FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER ADAM H. PUTNAM

July 2, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES (FDACS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2016-006 | Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559 | The FDACS did not always correctly report sponsor data in the U.S. Department of Agriculture (USDA), Food and Nutrition Service (FNS), FNS-10 <i>Report of School Program Operations</i> . | Fully Corrected | FDACS has developed enhanced procedures to ensure all amounts in each Part of the FNS-10 are correctly reported. All information reported in the FNS-10 is subject to revision based on audits, investigations, or management evaluations, and amounts may alter from month to month as Program Operators make administrative adjustments; however, the FNS-777 report, which is submitted to the U.S. Department of Agriculture following the end of the 4th quarter of the fiscal year reconciles the monthly FNS-10 amounts with final financial data for all Child Nutrition Cluster programs. It is considered the final financial reconciliation and closeout for each fiscal year. |

Note: (1) Finding No(s). refer to audit findings in report No. 2017-180 (2016-).

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



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

Rick Scott
Governor

Rebecca Kapusta
Interim Secretary

October 5, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2018**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments <i>(Include reason for recurrence and planned corrective actions)</i> |
|---------------------------|---|--|--------------------------|---|
| 2017-032 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF did not conduct reconciliations between the data included in the accounting systems used by the FDCF and the data included in Community-Based Care (CBC) organization records to ensure the accuracy of TANF and other child welfare program data reported by the FDCF. | (A) Fully corrected | Created comprehensive written reconciliations procedures that address all actions performed to ensure reconciliations support federal grant expenditures. |
| 2017-033 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) CFDA No. 10.557 Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF did not timely obtain an adequate examination by an independent auditor of the transaction processing performed by the service organization regarding the issuance, redemption, and settlement of WIC and TANF program benefits. | (B) Fully Corrected | On February 19, 2018, the Department implemented an agreement with its EBT vendor that ensures independent audits will cover the entire period (365 day) since the previous audit period. |

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2018

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---|---|---|----------------------------|--|
| 2017-034 | Temporary Assistance for Needy Families (TANF) Cluster CFDA Nos. 93.558 and 93.714 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | Information technology controls for the Florida Online Recipient Integrated Data Access (FLORIDA) System disclosed in our information technology operational audit report No. 2017-009, need improvement. | (C) Partially Corrected | <p>The draft of the "Florida User Guide" was in review and the ACCESS FLORIDA form was in revision. The pilot stage of the new "User Account Verification Application" had begun, with plans to move into the implementation phase in September 2018. Upon completion, the expectation is that use of the application will help toward fully addressing this finding.</p> <p>The pilot stage of the new "User Account Verification Application" has begun with plans to move into the implementation phase in September 2018. When completed, we expect that use of the application will address this finding.</p> <p>Completed August 31, 2017, the Centers for Medicare & Medicaid Services (CMS) Security Assessment Report (SAR) for the ACCESS system provided an evaluation for Minimum Acceptable Risk Standards for Exchanges (MARS-E) 2.0 purposes. In the Spring 2018, the Florida Legislature allocated \$4.5 million to the Department for a remediation project to support MARS-E 2.0 compliance.</p> |
| 2017-035 2016-034 2015-024 2014-024 2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF did not retain all Income Eligibility and Verification System (IEVS) data exchange responses and, consequently, could not demonstrate compliance with Federal IEVS data exchange requirements. In addition, the FDCF did not always timely process IEVS data exchange responses. | (B) Partially Corrected | <p>The Department is still exploring the following options:</p> <ul style="list-style-type: none"> • The creation of a tolerance for the timely completion of data exchanges (DEs). • An allowance to forgo the review of certain IEVS DEs. |
| 2017-036 2016-033 2015-028 2014-027 2013-042 FA 12-043 FA 11-049 FA 10-042 FA 09-044 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF could not always demonstrate that Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanction requests for uncooperative TANF recipients were received and reviewed or that sanctions were appropriately imposed. | (B) Partially Corrected | <p>The system enhancement to create child support data exchanges (DECS) for child support sanction requests received for individuals who do not have a valid SSN (including no SSN) will be implemented in December 2018.</p> <p>On April 18, 2018, the Department implemented a workaround process which requires staff at the local level to take action on the sanction requests for these individuals to ensure they are appropriately imposed.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2018

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|----------------------------|--|
| 2017-040 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FDCF did not always document that Medicaid recipients met eligibility requirements. | (B) Partially Corrected | <p>Continuation of benefits beyond the eligibility period:</p> <ul style="list-style-type: none"> • In June 2017, the Department implemented the Auto Action Changes process which automatically closes or ex partes individuals who are no longer eligible for their current Medicaid coverage group. This process applied only to the current month. • In April 2018, the Department implemented the next phase in which the Auto Action/End of Review Period process closes Medicaid assistance groups for past month review periods. The final phase was implemented in May 2018, which consisted of closing Medically Needy coverage groups. <p>Assignment of rights for third party liability:</p> <ul style="list-style-type: none"> • A question addressing third party liability was added to the interview template with a soft launch on June 26, 2018. • The training postcards will be released upon the hard launch of the interview template. |

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

Name and Title of Responsible Official(s): (A) Barney Ray, Financial Administrator
(B) Curtiss Williams, Operations Review Specialist
(C) Kit Goodner, ACCESS Application Services Director

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**REVISED SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|--|--|--|---------------------------------|--|
| 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | Information technology controls for CONNECT disclosed in our information technology operational audit report No. 2017-039, need improvement. | Partially Corrected | The referenced audit report noted Finding no(s). 4, 5, 17-20, and 22. Efforts to correct the findings are currently underway. |
| 2017-007 | Unemployment Insurance (UI) CFDA No. 17.225 | Internal controls for the Electronic Payment Care (EPC) Processing and Settlement System need improvement. | Not Corrected | The Service organization providing electronic access card (debit card) services for FDEO provided the System and Organization Control (SOC 1) Report on the Suitability of the Design and Operating Effectiveness of Controls, issued on 8.31.17. However, the issued report continues to contain a qualified opinion on the effectiveness of internal controls. |
| 2017-008 | Unemployment Insurance (UI) CFDA No. 17.225 | FDEO expenditures related to the UI program were not always incurred within the authorized period of performance. | Fully Corrected | The expenditures referenced were corrected during the course of the audit and DEO procedures to address period of performance were revised on 1.4.18. |
| 2017-009 2016-011 2015-007 2014-009 | Unemployment Insurance (UI) CFDA No. 17.225 | Data reported on quarterly Federal Financial Reports (FFRs) was not always accurate, complete, or adequately supported. | Partially Corrected | All data on the Department's FFRs are undergoing a review process for validation. Specifically, the issues identified with the ETA 227 by the auditors have logged and are pending resolution. |
| 2017-010 2016-012 2015-008 2014-010 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO did not always timely or accurately identify benefit overpayments. | Partially Corrected | Issues identified from finding 2017-009, once resolved will assist with correcting this finding. In addition, the ticket logged to address how the RA Benefit system calculates available account balance will be prioritized by management as the effort is large and may require extensive framework changes. |

REVISED SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|--|--|--|---------------------------------|---|
| 2017-011 2016-013 2015-009 2014-011 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO did not follow established benefit accuracy measurement (BAM) case investigation procedures and methodology to meet Federal BAM program testing requirements. | Not Corrected | This is currently being addressed with an AG IT Auditor. The Department is planning to put additional safeguards in place by developing procedures for supervisory reviews of Benefit Accuracy Measurement (BAM) case investigations to ensure required case file documentation is maintained. |
| 2016-010 2015-006 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO did not always ensure that UI benefit payments were made only to eligible claimants. | Partially Corrected | The FDEO has identified an enhancement that is presently in progress to address this finding. The enhancement will address programmatic changes needed to display all the details entered by the claimant captured in the database during the Continued Claims process on the PDF. Several fields are required to be entered by the claimant during the continued claim process, but only the date of contact, employer name, person contacted, phone, email, method of contact and comments are displayed on the PDF. Additional corrections will be made to the validation logic for the work search fields (i.e. If the claimant indicated "In-Person" method of contact, the claimant would be required to enter the Employer's address). Also, messaging and validation logic will be updated to prevent claimants from entering the same employer multiple times in one week will be added to the system. |

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

Name and Title of Responsible Official(s): Debra Clark, Director of Audit, and James Landsberg, Inspector General

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

January 30, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-018 | Title I Grants to Local Educational Agencies CFDA No. 84.010 | The FDOE did not follow Federal regulations for adjusting the United States Department of Education (USED) determined Title I, Part A, Local Educational Agency (LEA) allocations to account for LEAs not on the Census list or redetermine LEA eligibility. | Not Corrected | After seeking additional technical assistance from the U.S. Department of Education (USED), FLDOE has submitted its revised Title I allocation processes to USED. FLDOE staff are working closely with USED staff to identify any necessary changes to the revised procedures. |
| 2017-019 | Title I Grants to Local Educational Agencies CFDA No. 84.010 | The FDOE did not conduct sufficient subrecipient monitoring of Local Educational Agencies (LEAs) based on the results of the program-specific risk assessment. | Partially Corrected | FDOE continues to refine its monitoring processes and procedures to ensure that appropriate monitoring of the ESSA requirements takes place. FDOE is addressing this finding by implementing additional risk assessment procedures and establishing an LEA monitoring schedule consistent with the results of the risk assessment. |
| 2017-020 | Various | The FDOE did not notify a new charter school local educational agency (LEA) of the authority to consolidate Federal, State, and local funds in schoolwide programs. | Fully Corrected | The required notification was sent to the new charter school LEAs on January 10, 2018. FLDOE is also developing an LEA Onboarding Checklist to ensure all new LEAs are aware of their rights and responsibilities under the ESEA. The checklist is currently under review. |

Linda Champion
Deputy Commissioner, Finance and Operations

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|--|--------------------------|---|
| 2017-021 | Migrant Education – State Grant Program (MEP) CFDA No. 84.011 | The FDOE did not evaluate each Local Educational Agency's (LEA's) risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward based on current data. Additionally, the FDOE did not conduct sufficient subrecipient monitoring of the LEAs. | Partially Corrected | FDOE continues to refine its monitoring processes and procedures to ensure that appropriate monitoring of the ESSA requirements takes place. FDOE is addressing this finding by implementing additional risk assessment procedures and establishing an LEA monitoring schedule consistent with the results of the risk assessment. |
| 2017-022 | Federal Family Education Loans CFDA No. 84.032 | Information technology controls for the Federal Family Education Loan Program (FFELP) System related to compliance with Federal requirements for the assignment of defaulted loans to the United States Department of Education (USED), disclosed in our information technology operational audit report No. 2018-196, need improvement. | Partially Corrected | In accordance with actions taken on Finding 3 of the operational audit report, titled Federal Family Education Loan Program System dated March 2018 (FFELP Audit), OSFA and the Division of Technology and Innovation (DTI) instituted changes to the Error Report database to include information on the date the error was worked, detail concerning the error, and the date the correction was completed. Included in these efforts, and initiated in July 2017, a monthly report is generated to track and ensure the accuracy and success of the corrections. With respect to the FFELP Audit Finding 4, OSFA and DTI began to track the iterative steps to determine final Subrogation in 2017. The iterative files for the 2018 subrogation are being maintained to demonstrate compliance with assignment criteria. FDOE began writing updated procedures, prior to June 30, 2018, to ensure and document that FFELP system data errors are timely and accurately resolved. |
| 2017-023 | Federal Family Education Loans CFDA No. 84.032 | The FDOE did not always maintain accurate loan status records. | No Longer Valid | Based on information provided by USED, FDOE understands that the federal compliance supplement is out of date and that they intend to revise it. In the meantime, USED has indicated that no further action with regard to this finding is needed on the part of FDOE. |
| 2017-024 | Federal Family Education Loans CFDA No. 84.032 | As disclosed in our information technology operational audit report No. 2018-196, the FDOE could not provide documentation to support that the Federal Family Education Loans Family Education Loans Program (FFELP) System interface data errors were timely investigated and corrected or documentation to evidence that FDOE staff reconciled FFELP System data to National Student Loan Data System (NSLDS) loan data or identify FFELP System reports or other output reviewed by FDOE staff. | No Longer Valid | Based on information provided by USED, FDOE understands that the federal compliance supplement is out of date and that they intend to revise it. In the meantime, USED has indicated that no further action with regard to this finding is needed on the part of FDOE. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-025 | Federal Family Education Loans CFDA No. 84.032 | Information technology controls for the National Student Loan Data System (NSLDS) disclosed in our information technology operational audit report No. 2018-196, need improvement. | Partially Corrected | To correct the issues detailed in FFLEP Audit Finding 13, in May of 2018, FDOE developed NSLDS access procedures to demonstrate due diligence in protecting confidential data. To ensure access privileges are timely deactivated, as the FFLEP Audit Finding 14 of the FFLEP Audit advised, OSFA updated procedures to immediately remove access to former employees and current employees, who no longer need access, and retrieve access tokens. Finally, beginning in November 2017, monthly access reviews were conducted and documented per the auditor's recommendation found in the FFLEP Audit Finding 15. |
| 2017-026 | Federal Family Education Loans CFDA No. 84.032 | Information technology controls for the Federal Family Education Loan Program (FFELP) System disclosed in our information technology operational audit report No. 2018-196, need improvement. | Partially Corrected | <p>FDOE has addressed each of the concerns addressed in the FFLEP Audit Findings in the following manner:</p> <p>Finding 2: DTI has created, as of March 2018, a complete and accurate list of FFELP System interfaces;</p> <p>Finding 3: In July of 2017, OSFA and DTI instituted changes to the Error Report database to include information on the date the error was worked, detail concerning the error, and the date the correction was completed.</p> <p>Finding 4: OSFA and DTI began to track the iterative steps to determine final Subrogation in 2017. The iterative files for the 2018 Subrogation are being maintained to demonstrate compliance with assignment criteria;</p> <p>Finding 5: To ensure OSFA staff have properly reconciled FFELP system data to NSLDS loan data, OSFA began in July 2017 to create a monthly reconciliation report to monitor and compare NSLDS vs. FFELP data for completeness and accuracy;</p> <p>Finding 6: As of January 2018, DTI changed the management structure of staff and functions that handle system access for the FFLEP system to report to the Access Management group under DTI and implemented training and mentoring of new DTI Access Management staff in January 2018 and updated FFELP System Access procedures;</p> <p>Finding 7: OSFA reviewed and revised controls to ensure that FFELP System access privileges are granted using appropriately authorized and complete access authorization documentation and that such documentation will be retained to support the access privileges granted as of June 30, 2018;</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s).</u> (1) | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include reason for recurrence and planned corrective actions) |
|---------------------------|---------------------|--------------------------|--------------------------|--|
| | | | | <p>Finding 8: OSFA worked with DTI to develop policies, procedures, and practices for improved access controls that define IT and Non-IT staff roles and modify the application process with an annual review, including the production of reports and implementing standard DTI requests for Application ID procedures through DOE's Helpdesk and a DTI performed audit of the Clerk ID accounts in the FFELP Mainframe verifying the accuracy of the reports and the correctness of the user accounts forms on file for the FFELP Mainframe; DTI has revised the security forms for the multiple OSFA environments and are located in the approved FFELP Technical Operation Manual; and DTI met with OSFA Bureau Chief to review OFSA roles on 8-8-18. As a result, the security roles in the .Net FFELP Applications were updated. The updated security roles were placed in the approved FFELP Operations Manual.</p> |
| | | | | <p>Finding 9: OSFA has made updates to procedures to ensure that FFELP System user accounts are timely deactivated upon a user's transfer or separation from Department employment. Adjustments have been made to ensure timely deactivation when access is no longer needed;</p> <p>Finding 10: Procedures are being improved to utilize a system-generated list of active users and their access as compared to staff job requirements to verify that the access granted on the system continues to be appropriate on an annual basis. These procedures include details on how the periodic review is to be conducted and approvals obtained;</p> <p>Finding 11: In March 2018, OSFA and DTI began to make updates to FFELP System security controls related to user authentication, logging and monitoring, and the protection of confidential and exempt data. These updates include, the FFELP Application forces users to change passwords every 30-90 days, changed FFLEP Application password requirements from a minimum of 3 characters to 8; eliminating the ability to query the application control table for the clerk ID, and the review of training materials to ensure no PII is included;</p> <p>Finding 12: OSFA is documenting the approval and effective date of OSFA's change management policies and procedures through the department's Service Request System (SRS). OSFA has updated the Procedures for SRS to ensure that change requests are tracked from their origin, authorized, tested and approved.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|--|--------------------------|---|
| 2017-027 2016-023 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. | Fully Corrected | FLDOE/VR implemented a revised monthly coaching report for counselors and support staff to address timely case processes with a focus on compliance with federal mandates. Current data for FFY 17 indicates a 9.5% increase in eligibility determinations within the required 60 days and a 95.2% compliance rate for the current FFY. |

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

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

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CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
 STATE OF FLORIDA

January 2, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDFS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|--|--------------------------|---|
| 2017-003 | Schedule of Expenditures of Federal Awards | FDFS procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) were not sufficient to ensure that the SEFA and related notes were accurate and presented in accordance with Federal and other guidelines. | Partially Corrected | <p>FDFS has upgraded the position responsible for the SEFA to a Government Analyst II and incorporated increased SEFA data validation processes:</p> <ol style="list-style-type: none"> 1. Created a SEFA Workbook accept/reject checklist to validate SEFA data as it is submitted. 2. Revised the SEFA Workbook to include required SEFA report elements for data validation as SEFA workbooks are received by DFS. Workbook revisions include: entities report rounded numbers, cluster name, total expenditure calculation to remove double reporting, R&D CFDA number conversion, ARRA designation included with award number and note details. 3. Updated procedures to include a multiple level review process for approval of the Masterfile, SEFA report and Data Collection Form (SF-SAC). <p>FDFS has contracted with KPMG to conduct a review of the SEFA report compilation procedures and provide a written report with observations and recommendations. FDFS is in the process of reviewing the KPMG report results, as well as, additional methods of performing data compilation, data analytics and outreach necessary to improve accuracy of SEFA data provided by agencies, universities, and colleges.</p> |

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

Name and Title of Responsible Official(s): Danta White, Bureau Chief

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



Ron DeSantis
Governor

Vision: To be the Healthiest State in the Nation

February 7, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Health (FDOH)
For the Fiscal Year Ended June 30, 2018

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|--|--------------------------|--|
| 2017-002 | Receivables, net; Investment earnings (losses); and Current expenditures | The FDOH improperly recorded deposits to and withdrawals from the State Treasury as Investment earnings and Current expenditures. In addition, the FDOH did not record State Treasury interest earnings on the modified accrual basis of accounting. | Partially Completed | FDOH, Financial Management Section has implemented a monthly reconciliation process beginning July 1, 2017 to monitor the investment balances on a regular basis rather than only at year-end. In addition, the procedures for recording deposits to and withdrawals from the State Treasury Investment Pool are being updated to ensure investment earnings are correctly and accurately recorded. |
| 2017-004 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) CFDA No. 10.557 | Information technology controls for the Florida WIC Information System and Electronic Benefits Transfer data system (FL-WiSE) disclosed in our information technology operational audit report No. 2017-203, need improvement. | Fully Corrected | Management has implemented a number of improved best practices addressing this requirement. FDOH has established a written procedure for an annual review for all FL-WiSE user accounts. The annual review of system access is now required, in addition to complying with the requirement to submit the FL-WiSE Access Authorization Request form for newly assigned personnel, the Delete FL-WiSE Access Request form for personnel leaving WIC, and the Network Access Request Form for personnel arriving and leaving WIC. Required validation steps are also included. |

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

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

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Rick Scott, Governor

Erin Rock, Secretary

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|--|--|---------------------------------|---|
| 2016-024 2015-017 | Statewide Cost Allocation Plan (SWCAP) | Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance. | Partially Corrected | The Legislature decreased the fee from 1% to .70% effective November 1, 2015, to address the excess balance in the Purchasing Operating Trust Fund. The Department of Management Services will continue to provide periodic funding model analyses, including revenues and balances, to the Governor and Legislature to assist them in decisions concerning the MFMP fee. The ability to impact revenue generated for this fund is dependent upon legislative action. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Official: Angela Lawson, Deputy Bureau Chief - Financial Management Services

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

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

SQM

July 18, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MILITARY AFFAIRS (FDMA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|--|--------------------------|---|
| 2017-005 | National Guard Military Operations and Maintenance (O&M) Projects CFDA No. 12.401 | FDMA records did not evidence that access to the Integrated Emergency Operations Management System (IEOMS) was granted only to authorized users and that access privileges granted were appropriate. | Partially Corrected | <p>This finding occurred due to a lack of oversight by employees with permissions in IEOMS not carefully reviewing their actions. DMA's intent is to purge older accounts and have all new users complete a System Authorization Access Request (SAAR) form.</p> <p>Unfortunately, due to delays with an ongoing Command Cyber Readiness Inspection and the new SAAR process (both DOD reliant), DMA has not been able to purge older accounts of permissions because it would put the state in jeopardy if a state active duty hurricane event would happen right now.</p> <p>DMA will continue to work toward the goal of ensuring everyone in IEOMS is granted authorization through a vetted system. Communications will be sent to assure compliance and applicable privileges are assigned.</p> |

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

Name and Title of Responsible Official(s): Brian S. Fallon, State Quartermaster

BRIAN S. FALLON
 LTC, SF, FLARNG
 State Quartermaster

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July 20, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | |
|----------------------------------|---|---|--------------------------|---|
| 2017-038 2016-035 2015-029 | Child Support Enforcement CFDA No. 93.563 | Internal controls for the State Disbursement Unit (SDU) Processing System (SMART System) need improvement. | Partially Corrected | FDOR has received the System and Methods, Inc. (SMI), Service Organization Controls (SOC) audit reports for the period ending December 2017. The reports are under review by FDOR, and documentation to support corrective actions taken has been requested from SMI. |
| 2016-003 | General Fund – Receivables, net and Unavailable revenue | The FDOR did not record fiscal year-end net receivables and unavailable revenues for sales and use taxes and fees. | Fully Corrected | |
| 2016-004 | Transportation Governmental Fund; Environment, Recreation and Conservation; Aggregate Remaining Fund Information – Cash and cash equivalents and Pooled investments with State Treasury | The FDOR did not properly record cash deposited in the State Treasury as Pooled investments with State Treasury. | Fully Corrected | |
| 2016-036 2015-030 | Child Support Enforcement CFDA No. 93.563 | The FDOR did not always ensure that required subrecipient audits were completed, timely received, and reviewed and that determinations were made regarding whether management decisions and corrective actions were required. Additionally, the FDOR did not always evaluate each subrecipient's risk of noncompliance. | Partially Corrected | FDOR's Subrecipient Federal Award Notification and Single Audit Review Procedure was approved effective March 28, 2017. However, related activities were not completed until after the June 30, 2018, status date. |

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

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

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Florida Department of Transportation

605 Suwannee Street
Tallahassee, FL 32399-0450

RICK SCOTT
GOVERNOR

ERIK R. FENNIMAN
INTERIM SECRETARY

01/04/19

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|---|
| 2017-012 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003 | The FDOT needs to improve certain information technology (IT) security controls related to user authentication for the FDOT Consultant Invoice Transmittal System (CITS) and the Electronic Estimate Disbursement (EED) System. | Partially Corrected | Chapter 2 section 2.3.3 of our Transportation Technology manual has been updated to reflect the password requirements for Active Directory and RACF separately. This update occurred after the audit period, hence "partially corrected" is the SSPAF status. This recommendation was completed 7/1/18 per OIT, accepted on 8/15/18 by OIG. |
| 2017-013 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003 | Information technology controls for the Financial Management (FM) Suite disclosed in our information technology operational audit report No. 2017-206, need improvement | Partially Corrected | The rewrite of FPM falls within the scope of the Work Program Integration Initiative project, which is estimated to be completed June 30, 2021. |
| 2017-014 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003 | The FDOT did not always notify subrecipients of required award information. | Partially Corrected | A joint team of Department staff are taking steps to build training modules to train project management staff on federal requirements pertaining to: 1) the common elements of federal award compliance provisions; 2) risk management over the life of the project; and, 3) ongoing monitoring of non-compliance. Upon completion, the training will be incorporated into project management curriculum and on-demand computer based training. |
| 2017-015 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003 | The FDOT did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop an appropriate monitoring plan based on the risk of noncompliance assessed. Additionally, the FDOT did not adequately monitor some of its subrecipients. | Partially Corrected | The Agency will evaluate relevant criteria and develop the required procedures for conducting subrecipient risk assessments and developing monitoring plans based on risk across FDOT managed programs, including discretionary grant agreements. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|--|--|---|--------------------------|---|
| 2017-016 2016-017 2015-012 2014-014 | Federal Transit Cluster CFDA Nos. 20.500, 20.507, 20.525, and 20.526 | The FDOT did not accurately report program income on Federal Financial Reports (FFRs). | Fully Corrected | The FFR's for the quarters ending December 31, 2017 and March 31, 2018 were filed using the accrual basis of accounting for the SunRail Phase 1, Program Income. The FFR for the quarter ending June 30, 2018 is due to be filed in July 2018 and the Program Income will be reported on the accrual basis. |
| 2017-017 | Formula Grants for Rural Areas CFDA No. 20.509 | The FDOT did not always maintain documentation demonstrating that access to the Transit Award Management System (TrAMS) was only granted to authorized users and that the access privileges granted were appropriate. | Fully Corrected | A process was developed and implemented for granting FDOT access to TrAMS. A review of authorized users was completed in March 2018 and will be completed in March annually. |
| 2016-014 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). | Fully Corrected | FDOT made modifications to the Federal Authorization Management System (FAMS) and project closing processes to ensure compliance with FHWA matching requirements. |

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

Name and Title of Responsible Official(s): 2017-012 and 2017-013 Greg Smiley, Chief Information Officer
2017-014 and 2015-010 Lisa Saliba, Director, Office of Work Program and Budget
2017-015 April Blackburn, Acting Assistant Secretary of Finance and Administration
2017-016, 2017-017, 2015-012, and 2014-014 Linda Brookshire, AR/LFA Administrator,
Office of the Comptroller- General Accounting Office
2017-017 Liz Stutts, Grant Program Administrator



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT
Governor

WESLEY MAUL
Director

July 20, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM) FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|--------------------------|---|
| 2017-045 2016-049 | Emergency Management Performance Grants (EMPG) CFDA No. 97.042 Homeland Security Grant Program (HSGP) CFDA No. 97.067 | FDEM records did not adequately support the salary and benefit costs for certain employees paid from EMPG and HSGP funds. | Fully Corrected | To address the finding, the Grant Unit continues to work with the Division's Human Resource Office to put the appropriate codes in PeopleFirst to provide monthly certifications for all persons being paid out of the DHS grant programs. Unit members and supervisors have been reminded to check monthly timesheets to ensure correct codes and hours are recorded so that we remain compliant with 2CFR guidance. |
| 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 users. | Fully Corrected | The Division has implemented an IT Systems Access and Use Policy (SOP-ITM-003) |

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

Name and Title of Responsible Official(s): Susan Cureton, Deputy Inspector General

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Excellence With Caring

Florida Agricultural and Mechanical University

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OFFICE OF THE VICE PRESIDENT
 DIVISION OF AUDIT AND COMPLIANCE
 406 FOOTE-HILYER ADMINISTRATION CENTER

September 27, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU) FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include reason for recurrence and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | The modifications to the extract program to timely and accurately report enrollment status changes are in progress, but has not been implemented. The manual process continues to be used. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date. | Partially Corrected | The Office of Financial Aid has strengthened the Return of Title IV Funds internal process by implementing additional training and query reviews to ensure accurate calculations and timely return of funds. Full implementation to occur Fall 2018. |

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

Name and Title of Responsible Official(s): Richard E. Givens
 RICHARD E. GIVENS, VICE PRESIDENT

9/27/18
 DATE

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FLORIDA ATLANTIC UNIVERSITY

Office of Student Financial Aid • Scholarships

777 Glades Road • Boca Raton, FL 33431-0991

Tel: (561) 297.3530

www.fau.edu/finaid

June 30, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA ATLANTIC UNIVERSITY (FAU)

FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Partially Corrected | The report being utilized for stale check follow up did not include all outstanding check and one check was omitted from follow up. FAU is currently working on a process that includes the full outstanding check list from Bank of America via CashPro which will be evaluated after each month end through a process which matches check number back to Workday, then Workday back to Banner TSRRFND report. The TSRRFND report contains the original disbursement date and marks if the refund generated contained title IV funds. This original disbursement date will be the counter for the 240-day mark. Re-issued refunds (both by check and EFT) although ultimately received by the student were not always tracked by the initial refund date to calculate day 240. Procedures have been updated to manually pay the initial refund to the re-issued refund detail code. This allows the balance owed back to the student account to go back through the proper application of payments which applies title IV funds first resulting in less title IV credit balances. The detail behind this can also be seen on the TSRRFND report. A report is also planned to be generated from this process that flags Title IV credit balances that are 45 days away from needing to be returned to FSA. In addition, a field for Title IV credit balance 240 date has been added to the adjustment form that is forwarded to Financial Aid in order to assist with meeting deadlines for financial aid processing. |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Fully corrected | |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely return the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date. | Fully corrected | |

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

Name and Title of Responsible Official(s): Tracy Boulukos, Assistant Vice President for Financial Aid & New Student Services Initiatives

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August 22, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GULF COAST UNIVERSITY (FGCU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | FGCU had one instance of unclaimed Title IV HEA funds not being timely returned to the applicable Federal program. The delay resulted from efforts to contact the student to claim the funds extending beyond the date necessary to timely return the funds. The University has implemented enhanced procedures for handling unclaimed checks containing Title IV HEA funds. Monthly reviews are conducted to identify and track unclaimed checks starting at 60 days after the check is issued. Routine and systematic attempts to notify a student or parent of an unclaimed check are made via letter, email, and phone, from one contact point. Should the check remain uncashed, sufficient time is allocated to process the return of the funds to the applicable program, and additional attempts to contact the student are ceased. These procedures provide for the return of all unclaimed checks containing Title IV HEA funds within the allowed time frame. The enhanced procedures were implemented April 1, 2018. |

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

Name and Title of Responsible Official(s): June Gutknecht, University Controller

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December 21st, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA INTERNATIONAL UNIVERSITY (FIU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Partially Corrected | As of April 2018 Procedures were revised. Refunds that are originally produced as checks are no longer held. They are mailed to the recipient. USDOE funds have been returned as of 12/5/2018. |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | Recurrence is a result of training issue. Student was reported in March 2018 with full time status. After withdrawal, the student's record was flagged as an error by National Student Clearinghouse to update manually. However, the manual user did not report withdrawn status. Planned Corrective Action includes re-programming enrollment reporting processes as of May 2019 to increase automation in addition to user training as of January 2019. |

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

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

Name and Title of Responsible Official(s): Dr. Kevin Coughlin, Interim V.P. for EMS and University Registrar

Office of the Vice President · Enrollment Management & Services

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October 1, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|---|
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | This finding was comprised of three issues: Issue 1- Late Reported Enrollment, Issue 2 - Inaccurate Enrollment Status, and Issue 3 – Inaccurate Enrollment Change Date. Student records related to Issue 2 were corrected at the time of the audit. For all 3 issues, corrective procedures were identified and initiated by March 2018, but due to timing issues as well as continued and necessary refinement of applicable processes, could not be fully implemented until after the end of the Summer 2018 term (after June 30). Issue 3 was dependent upon the last date of attendance and has required extensive adjustment to workflow and coordination with National Student Clearinghouse and NSLDS because of the retroactive nature and timing. The corrective process and reports have been identified and developed. Staff are working on the actual updates. Expected completion date for Issue 3: December 2018. |

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

Name and Title of Responsible Official(s): Darryl Marshall, Assistant Vice President for Financial Aid., & Kimberly Barber, University Registrar

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UNIVERSITY OF CENTRAL FLORIDA

Office of Student Financial Assistance

4000 Central Florida Boulevard
 Millican Hall, Room 120
 Orlando, Florida 32816-0113

July 6, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 UNIVERSITY OF CENTRAL FLORIDA (UCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|---|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | Procedures have been strengthened to include earlier identification of unclaimed funds and more robust communication efforts to ensure these funds are returned no later than 240 days after the checks containing such funds are written. The University returned all the identified checks in the finding prior to audit inquiry. We have enhanced internal tracking procedures and interdepartmental communications including management oversight to ensure unclaimed checks are returned to the DOE on a timely basis. |

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

Name and Title of Responsible Official(s): Alicia Keaton, Director Student Financial Assistance

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June 30, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-047 2015-083 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | Programming issues with regard to student's programming issue noted in prior year have been corrected, but during FY 18, another issue occurred with regards to failed reporting by the Federal System COD. We have created a way to capture these students and create a new file that will report missed students to NSLDS. Expected completion date is December 2018. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date. | Fully Corrected | The College corrected the two students identified in the audit as recommended. Further, since Broward College is a non-attendance taking institution following 34 CFR 668.22 (c), the institution will further enhance our process to identify students who withdraw from all courses by implementing a process that records a student's intent to withdraw from Broward College. |

Note: (1) Finding No. refers to audit findings in report No. 2016-159 (2015-) or report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Theresa Cowan, Associate Vice President of Financial Aid

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**COLLEGE of
CENTRAL
FLORIDA**

–an equal opportunity college–

December 18, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
COLLEGE OF CENTRAL FLORIDA (CCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|---|
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially corrected | Repeated attempts to correct the issue of file transmissions to the Clearinghouse were unsuccessful. The college <i>continues</i> to review files and edits to ensure accurate reporting. |

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

Name and Title of Responsible Official(s): Alton Austin, Registrar, College of Central Florida

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CITRUS CAMPUS
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Lecanto, FL 34461-9026
352-746-6721

LEVY CENTER
114 Rodgers Blvd.
Chiefland, FL 32626-1420
352-493-9533

HAMPTON CENTER
1501 W. Silver Springs Blvd.
Ocala, FL 34475-6456
352-873-5881

APPLETON MUSEUM
4333 E. Silver Springs Blvd.
Ocala, FL 34470-5001
352-291-4455

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February 7, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DAYTONA STATE COLLEGE (DSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s).</u> (1) | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully corrected | Additional monitoring and review of reports now occurs on a routine basis to ensure timely return of unclaimed funds. |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | The college is now on a schedule of reporting enrollment to NSLDS every 30 days using the National Student Clearinghouse. Additional quality control reports will be run to compare NSC reporting to when R2T4 calculations are performed. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unearned funds to the United States Department of Education (USED). | Partially Corrected | The issue occurred with two students who were sent out of the student information system multiple times, however the college ended up manually reporting them in the end. A report will be run on a weekly basis and any students failing to be reported will be reported manually on COD. |

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

Name and Title of Responsible Official(s): Heidi Shaw, Director of Financial Aid

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November 1, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
EASTERN FLORIDA STATE COLLEGE (EFSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|---|
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | PARTIALLY CORRECTED | Parameters used in the automated process to generate NSLDS reporting were updated to include accurate enrollment status changes, and the output was tested and verified against sample data. During the course of the current audit, the auditors have identified additional reporting errors, which appear to be unrelated to the process parameters. The college has contracted for software consultants to provide a complete review of NSLDS reporting and training of staff involved in the process. In addition, college staff will review School Transmission Detail for each submission and review all instances where reported details differ from expected results. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unearned funds to the United States Department of Education (USED). | FULLY CORRECTED | |

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

Name and Title of Responsible Official(s): Mark C. Cherry, CFO

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FLORIDA GATEWAY COLLEGE

July 16, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA GATEWAY COLLEGE (FGC) FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|--|---------------------------------|---|
| 2017-047 | Student Financial Assistance 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 Direct Loan borrowers. | Fully Corrected | Florida Gateway College has implemented new procedures to monitor enrollment status updates when a student withdraws from the institution. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely notify students or the United States Department of Education (USED) of grant overpayments. | Fully Corrected | Florida Gateway College trained a new employee to take over the responsibilities. Additional steps were put in place to ensure timely reporting and notifying of grant overpayment. |

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

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

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January 30, 2019

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Partially Corrected | The College has enhanced and corrected processes to ensure timely returns of Title IV Funds. The corrections for each Finding No. are listed below: Untimely <i>Unclaimed Returns</i> (Escheating): <ul style="list-style-type: none"> - The Business Office has updated processes for bank reconciliations and abandoned property to explicitly detail the treatment of Title IV funds. The updates ensure return of unclaimed checks and rejected EFTs containing Title IV HEA funds to the applicable federal programs no later 240 days after the date of the check was written or EFT was disbursed. - The FA Director reviewed updated Business Office procedure on abandoned property with Assistant Controller to confirm understanding of 240 day policy. - As of June 30, 2018, the only item pending is guidance from FDOE to resolve the questioned costs. |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | The College has fully corrected processing errors for both Withdrawal Date entries and Enrollment Status Updates in Banners. The College is currently working with the National Student Clearinghouse (NSCH) to correct NSCH issues with 1) data collected during the reporting process and 2) timely transmission of data from NSCH to the National Student Loan Data System (NSLDS). |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely return unearned funds to the United States Department of Education (USED). | Partially Corrected | The College has addressed and corrected issues impeding accurate and timely R2T4 calculations. The corrections include the following: <ul style="list-style-type: none"> - Enrollment Services corrected processing errors for both Withdrawal Date entries and Enrollment Status Updates in Banner. - The Business Office corrected processes for Tuition Waivers and now accurately applies fees to correctly calculate R2T4 if applicable. - Financial Aid corrected processes to factor in holiday/break closures within permitted timeframes (Same corrective action for 2017-048 and 2015-075); permit adequate processing time for Enrollment Service's role in R2T4; and ensure Incomplete Grade reviews based upon individually assigned extension dates. - Training provided to faculty to explain importance of providing accurate attendance information in timely manner. However, as of June 30, 2018, this procedure has not been fully implemented. |
| 2015-075 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs | Partially Corrected | |

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2015-082 | Student Financial Assistance 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 HEA funds. Also, the College did not timely return the Title IV HEA funds to the applicable Federal programs. | Fully Corrected | The College has enhanced procedures (to separate processes for instructor withdrawals for <i>nonattendance</i> and <i>excessive absences</i>) and implemented a mandatory Participation Verification process. All faculty must now submit a Participation Verification Form to Enrollment Services prior to disbursement reporting all students in all courses/sections taught whom "never attended/participated" (NP). Enrollment Services adjusts the registration status in Banner to "NP" for those reported, which automatically removes FA Hours for those courses. As a result, Financial Aid awards reduce and reflect amounts for confirmed participation hours only <i>prior</i> to disbursement. |

Note: (1) Finding No. refers to audit findings in report No. 2016-159 (2015-) or report No. 2018-189 (2017-).

Name and Title of Responsible Official(s): Victoria Saraceno, Director of Financial Aid

June 27, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA SOUTHWESTERN STATE COLLEGE (FSWSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | FSWSC determined a loophole where students enrolled in an orientation course could be given an incorrect enrollment status. FSWSC reprogrammed our information system to avoid this error in the future. Corrective actions were implemented January 2018. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date, did not always timely return unearned funds to the United States Department of Education (USED), and did not always timely notify students or USED of grant overpayments. | Partially Corrected | FSWSC determined that there were errors in the process for performing R2T4 calculations. As such, FSWSC revised the policies and procedures that are related to R2T4 calculations and changed from relying completing on our information system to a more manual, hand-on process. FSWSC now has more visual checks of the data and Financial Aid employees now use the Department of Education's third-party R2T4 calculation software. The above corrective actions were put in place January 2018. **In April 2018, FSWSC further determined that incorrect calculations may have still been produced as it specifically relates to book store charges. Corrective actions were put in place to resolve this secondary issue in May 2018. |

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

Name and Title of Responsible Official(s): Gina Doeble, Vice President, Administrative Services

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www.FSW.edu

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June 30, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|---|---------------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | The College has conducted a full file review of its 31,048 credit balances approximating \$51.5 million from the 2016-17 year and has returned the \$12,023 found to be owing to the Title IV programs. Procedures have been implemented to prevent future recurrence. |

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

Name and Title of Responsible Official(s): Anita Kovacs, AVP Finance

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June 30, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
GULF COAST STATE COLLEGE (GCSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | |

Note: (1) Finding No. refers to audit findings in report No. 2018-189 (2017-046).

Name and Title of Responsible Official(s): Chris Westlake, Executive Director of Student Financial Services

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Hillsborough Community College

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877.736.2575

January 31, 2019

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS HILLSBOROUGH COMMUNITY COLLEGE (HCC) FOR THE FISCAL YEAR ENDED JUNE 30, 2018

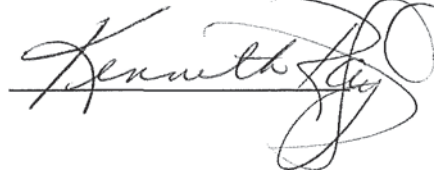
| <u>Finding No(s).</u> <u>(1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|-------------------------------------|---|--|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Partially Corrected | The College has improved substantially. Additional monitoring and oversight has been in place for the last year. However, a loss of leadership in the student finance area has impacted processing. |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | The College has adjusted the processes to accurately and timely report graduates to NSLDS. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date. | Partially Corrected | The College used an incorrect number of days for the Spring term for Returns to Title IV. The College completed an internal review of all records affected by the miscalculation of the Spring term. |

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

Name and Title of Responsible Official(s):

Dr. Kenneth Ray Jr.

Vice President of Student Services and Enrollment Management

 1/31/2019

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College Administration

12/12/18

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 MIAMI DADE COLLEGE (MDC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include reason for recurrence and planned corrective actions) |
|---------------------------|---|--|--------------------------|---|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Not Corrected | The College has reviewed the process with its ERP system recently implemented, and modifications/improvements are planned to be completed by February 2019. |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | The College identified a field in the newly implemented ERP system that caused the inaccurate reporting of enrollment status, and correction was completed as of February 2018. However, another issue related to enrollment status changes reporting has surfaced that the College is currently working on correcting. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely return unearned funds to the United States Department of Education (USED). | Not Corrected | The College has reviewed the newly implemented ERP system and is updating its processes in order to meet regulatory requirements, with an expected completion of July 2018. |

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

Name and Title of Responsible Official(s): E.H. Levering, Senior VP & CFO

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July 17, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTH FLORIDA COMMUNITY COLLEGE (NFCC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|---|---------------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | All funds have been returned or reissued to the student. Process has been enhanced to prevent future noncompliance. |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | The college continues to use NSC for reporting to NSLDS. It is the college's understanding that NSC has improved their reporting process and this action is expected to correct the finding. |

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

Name and Title of Responsible Official(s): Andrew Barnes, Dean of Administrative Services

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June 30, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PASC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|---|---------------------------------|---|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely return unearned funds to the United States Department of Education (USED). | Partially Corrected | This is an isolated case, we determined that the instructor failed to report the student as "never attended" during the appropriate grading window at the beginning of the Spring Semester. On 5/8/18, the Registrar's was notified of the student's never attend status; however, the Financial Aid Office was not notified. Moving forward, the Registrar's Office will immediately notify the Financial Aid Office of any students who are reported as never attended to ensure timely calculation and return of funds. Expected completion date is August 23, 2018. |

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

Name and Title of Responsible Official(s): Eddie Viera, College, Director of Financial Aid
561-868-3390
viera@palmbeachstate.edu

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7/11/2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PASCO-HERNANDO STATE COLLEGE (PHSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Partially Corrected | <p>Due to the findings noted in the 2016-2017 prior year audit, which were disclosed in March of 2018, the College performed a review of its' procedures relating to Title IV cash management.</p> <p>The reason for the reoccurrence was due to the college developing with our refund vendors the reversal and time out report to indicate Title IV student refunds, and the two noted incidents were unfortunately not caught at that time.</p> <p>The college has since fully implemented the following changes effective July 1, 2018. The college immediately returns all Funds returned as stale dated from the College's disbursement provider to the appropriate Title IV Program unless prior contact has been made with the student to reissue the funds; and Federal cash balances will be reviewed twice a week to ensure that funds are being returned in a timely manner. The college is performing a full review of the fiscal year 2018-2019 transactions to ensure compliance.</p> |
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | <p>The reoccurrence was due to the National Student Clearinghouse (NSC) reported errors were not corrected and resubmitted prior to the deadline date by NSLDS, thus the changes were not reported until the next month's report. The college is modifying its current procedure for Management Information Systems to e-mail both the financial aid department and the admissions department when the enrollment file is ready for submission. Upon submission, admission will be required to notify financial aid in order to verify the file submission within the required deadline.</p> |

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

Name and Title of Responsible Official: Brian Horn, Vice President of Finance and Auxiliary Services

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North Campus

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Wesley Chapel, FL 33543
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Spring Hill Campus

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Spring Hill, FL 34606
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West Campus/District Office

10230 Ridge Road
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July 19, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PENSACOLA STATE COLLEGE (PSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-046 | Federal Pell Grant Program CFDA No. 84.063 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | |
| 2017-047 | Federal Pell Grant Program CFDA No. 84.063 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients. | Partially Corrected | The College has written a report and is testing the information that is being produced to verify that we can use this to alert us to enrollment status changes that we need to report to NSLDS and also verify that the status change was accurate. As indicated in our previous response we anticipate all testing to be complete and the report fully operational by the end of July 2018. |

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

Name and Title of Responsible Official(s): Gean Ann Emond

Vice President, Business Affairs

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JULY 19, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC) FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|--|---------------------------------|--|
| 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | A modification to internal reporting has been made to capture all enrollment status changes. This will result in more timely and accurate reporting to NSLDS. |
| 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV HEA grant or loan assistance that the student earned as of the student's withdrawal date and did not always timely notify students or the United States Department of Education (USED) of grant overpayments. | Fully Corrected | Processes have been modified to include secondary review by the College's Quality Assurance and Compliance Coordinator. This monthly review of the Return of Title IV calculations will ensure adjustments to awards are processed accurately and reported timely. |

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

Name and Title of Responsible Official(s): Ronshetta Howell, Director of Student Financial Services

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July 18, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE OF FLORIDA (SSCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|---|---------------------------------|---|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | In May, 2017 a new procedure was implemented requiring stale checks to be re-issued by electronic funds transfer directly into the student or parent's account or by issuing a debit card. If the College is not able to obtain a bank account for transfer or issue a debit card, the funds are returned to Title IV. This new procedure will ensure that funds are returned timely. |

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

Name and Title of Responsible Official(s): Judith A. Cooper, Associate Vice President, Financial Services

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OFFICE OF THE CONTROLLER

July 6, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SOUTH FLORIDA STATE COLLEGE (SFSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | South Florida State College has updated college procedures and training techniques to ensure timely return of unclaimed Title IV HEA funds to applicable Federal programs. |

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

Name and Title of Responsible Official(s): Melissa Lee, Controller

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July 12, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER STATE COLLEGE (SJRSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include reason for recurrence and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 | The College did not always timely return unclaimed Title IV HEA funds to the Pell Grant program. | Fully Corrected | Written college procedures have been updated and communicated to ensure the timely return of Title IV HEA funds. |
| 2015-085 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell Grant recipient and Direct Loan student borrowers. | Partially Corrected | The NSLDS Certification Statistics for enrollment status changes shows no late reporting since July 19, 2017. The college continues to work diligently to ensure timely reporting and correction of errors between our system and the Clearinghouse AND between NSLDS and the Clearinghouse to ensure compliance. Resolution date for this item is November 1, 2018. |

Note: (1) Finding No. refers to audit findings in report No.2016-159 (2015-) or report No. 2018-189 (2017-).

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

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6/30/2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA (SCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|---|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The college did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | Corrective action taken, and funds were returned to the program as of 3/7/18. Additionally, procedures were enhanced to timely return unclaimed Title IV HEA Funds. |

Note: (1) Finding No. refers to audit findings in report No. 2018-189 (2017-046).

Name and Title of Responsible Official(s): Lou Woroch, Director Finance/Controller

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July 20, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
VALENCIA COLLEGE (VC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully Corrected | Unclaimed checks reviewed to identify Title IV HEA funds source. Process modified to include a notification process and two additional staff reviews to confirm funding source prior to 240 days return deadline. Six unclaimed checks identified totaling \$2,995 were returned to the respective Title IV HEA program. Completion: June 30, 2018 |
| 2017-047 | Student Financial Assistance 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 Direct Loan borrowers. | Fully Corrected | Analysis of Fall 2016 – Summer 2017 enrollment was conducted. Data clean up conducted with NSC on all affected student accounts reported to NSLDS since Fall 2016. Permanent programming changes implemented in Banner system to ensure accurate data transcribes from the front-end data forms to the background tables. Completion: March 30, 2018 |

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

Name and Title of Responsible Official(s): Loren Bender, VP Business Operations and Finance