

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2021**

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2020-21 FISCAL YEAR**

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RON DESANTIS
GOVERNOR

SIMONE MARSTILLER
SECRETARY

February 28, 2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|--|--|---------------------------------|--|
| 2020-040 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | FAHCA records did not evidence that periodic reviews of the appropriateness of Florida Medicaid Management Information System (FMMIS) user access privileges were always completed or that access privileges were timely deactivated when access was no longer needed. | Partially Corrected | <p>To ensure timely deactivation of FAHCA internal MEUPS user access, the following actions will be taken:</p> <ol style="list-style-type: none"> 1. FAHCA will create a 'New Org/Department Owners' Tip Sheet providing an overview of the provisioning process, links to MEUPS documents and requirements for transfers and access terminations. <ul style="list-style-type: none"> • Tip sheet completed and posted to the MFAO Systems SharePoint site May 3, 2021 2. A FAHCA IT Help Desk ticket-based task will be assigned to MFAO during the FAHCA workforce member termination process. <ul style="list-style-type: none"> • The FAHCA IT Help Desk ticket-based task process was implemented May 3, 2021. 3. FAHCA procedures will be modified to: <ol style="list-style-type: none"> a. Terminate applicable MEUPS access upon receipt of ticket and <ul style="list-style-type: none"> • Procedures updated in the MFAO O&M Security Procedures Guide (Section 2 Daily AHCA Termination Reviews) and posted to the MFAO Systems SharePoint site May 20, 2021. b. Follow FAHCA IT Help Desk Ticket task resolution procedures. <ul style="list-style-type: none"> • Procedures implemented May 11, 2021. <p>The Auditor General FY 20-21 Federal awards preliminary and tentative audit findings cited 65 incidents of late FMMIS user access terminations. Of the 65 FMMIS user accounts cited for late user access termination, 61 of the incidents occurred prior to the May 21, 2021, corrective action implementation. Post-corrective action, four user accounts were terminated more than one day after employment termination. Two of these accounts were terminated two days after employment termination, due to unavailability of the primary and backup AHCA staff responsible for this task. Two accounts were terminated late due untimely notification of employment termination.</p> <p>Corrective action includes designating and training tertiary Agency staff responsible for terminating FMMIS user access, and addressing training issue with AHCA Helpdesk for employee terminations to include appropriate staff on emails.</p> <p>Expected Completion Date: June 30, 2022</p> <p>Carla Sims (850) 412-4013</p> |

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|--|--------------------------|---|
| 2020-041 2019-038 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | FAHCA records did not evidence that site visits of Medicaid program providers were conducted in accordance with Federal regulations. | Partially Corrected | <p>The Corrective Action Plans (CAPs) have multiple components:</p> <p><u>2020-041</u></p> <ol style="list-style-type: none"> 1. Make prior year adjustment Prior period adjustment (PPA) for the federal share (FS) of \$32,358.85 was reported on the Q1-2021 CMS-64 Line 10A - Completed. 2. Mitigate human errors in processing <ul style="list-style-type: none"> • Provide re-training to staff - Completed June 20, 2021. • Modify user interface to not allow application approval without a site visit when required. System change implementation scheduled for August 26, 2021. 3. Correct/Modify risk level for provider types not aligned with CMS <ul style="list-style-type: none"> • Agency workgroup tasked with re-evaluating Risk Based Screening (RBS) categories - Completed March 30, 2021. • Modify risk levels according to workgroup recommendations. Multiple system changes implemented; final changes to be implemented August 26, 2021. 4. Evaluate State's protocol for site visit requirement at revalidation for providers with multiple locations <ul style="list-style-type: none"> • Per CMS' direction, this is no longer a requirement. "At revalidation, for the base provider and its 99 branches, the State Medicaid Agency (SMA) has the discretion to determine the location at which the state (or state's contractor) will perform the site visit. They are not required to perform 99 site visits." |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|------------------------------|--|---|----------------------------|--|
| | | | | <p><u>2019-038</u></p> <p>1. Fix screening categories</p> <ul style="list-style-type: none"> • Agency workgroup tasked with re-evaluating RBS categories - Completed March 30, 2021. • Modify risk levels according to workgroup recommendations. Multiple system changes implemented; final changes to be implemented August 26, 2021. <p>2. Schedule site visits for providers identified in the audit</p> <ul style="list-style-type: none"> • Site visits completed June 15, 2021. <p>Carla Sims (850) 412-4013</p> |
| <p>2020-042 2019-036</p> | <p>Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778</p> | <p>The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.</p> | <p>Partially Corrected</p> | <p>FAHCA is on track to complete the three-year compliance review by the end of the review period. The three-year compliance review period began January 2019 and will end January 2022; therefore, this item cannot be fully corrected until SFY 2021-22.</p> <p>The state's external quality review organization noted the following in the April 2021 final Annual Technical Report to Federal Centers for Medicare and Medicaid Services (CMS):</p> <p>As of the writing of this report, Health Services Advisory Group (HSAG) agrees that the state is on track to complete the three-year comprehensive compliance review by the federal deadline."</p> <p>Carla Sims (850) 412-4013</p> |
| <p>2020-043</p> | <p>Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778</p> | <p>The FAHCA did not ensure that cost report audits were conducted in accordance with the approved Florida Medicaid State Plan and Federal regulations.</p> | <p>Partially Corrected</p> | <p>The Agency is amending the applicable state plans to remove all references to Generally Accepted Auditing Standards. These amendments will be submitted to the federal Center for Medicare and Medicaid Services by September 30, 2021.</p> <p>Carla Sims (850) 412-4013</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|---|--------------------------|--|
| 2020-047 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | Internal controls related to the Pharmaceutical Claims Processing System (PCPS) were not always appropriately designed and operating effectively. | Partially Corrected | <p>FAHCA will develop a process to ensure the timely review of the independent service auditor's report; and identify and oversee any required corrective action plans. FAHCA will:</p> <ol style="list-style-type: none"> 1. Develop a schedule of expected delivery dates of the independent service auditor's reports. <ul style="list-style-type: none"> • Completed March 3, 2021 2. Post scheduled to a new SharePoint Calendar. <ul style="list-style-type: none"> • Completed March 3, 2021 3. Create procedures and processes to send notifications, and follow-up notifications, to the Agency's report reviewers until verification of the review is complete. <ul style="list-style-type: none"> • Procedure guide updated and posted to MFAO Systems SharePoint site (Systems Operations & Maintenance (O&M) Team Procedure Guide V7.0, MFAO Sections 24.3 Schedule Initial e-mail; 24.4 Schedule future delivery; 24.5 Set up follow up reminder; and 24.6 Post Monthly Review. Completed May 3, 2021. <p>FAHCA received the Magellan (Pharmaceutical Claims Processing System) SOC 1 report October 2021. FAHCA met with Magellan and Gainwell (Magellan is a sub-contractor to Gainwell, the Florida Medicaid Fiscal Agent) in December 2021. Corrective Action Plans (CAPs) were due January 31, 2022 and were delivered to FAHCA January 20, 2022. FAHCA is currently monitoring the completion of the CAPS.</p> <p>Expected Completion Date: June 30, 2022.</p> <p>Carla Sims (850) 412-4013</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--|---|---|--------------------------|---|
| 2019-033 | Refugee and Entrant Assistance State/Replacement Designee Administered Programs CFDA No. 93.566 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | Fee for service medical claim payments made to providers of Medicaid and REAP services were not always paid in accordance with established fee schedules. | Partially Corrected | To ensure that future Medicaid Fee Schedules are implemented into the Florida Medicaid Management Information System (FMMIS) correctly, FAHCA has developed a Corrective Action Plan (CAP). The CAP has two components. 1. The Agency will document a standard process for tracking the annual Medicaid fee schedule updates. The documentation is being formalized and will be published by July 31, 2021. 2. The Agency will reprocess all fee-for-service claims identified in the audit as paying an incorrect rate. The claims were reprocessed as part of the July 2, 2021 claim processing cycle. Reprocessing is complete. Carla Sims (850) 412-4013 |
| 2019-034 2018-029 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 operating effectively. | Fully Corrected | The contract between FAHCA and the service organization has been amended. The amendment required the service organization to obtain an SSAE-18 audit report to ensure that the service organization internal controls related to invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively. The service organization submitted an SSAE-18 audit report to FAHCA on May 31, 2019, pertaining to the SOC 1 Type 1 audit which reported on the design of the vendor's internal controls. The service organization submitted an SSAE-18 audit report to FAHCA on August 11, 2020, pertaining to the SOC 1 Type 2 audit which reported on the operating effectiveness of the vendor's controls. FAHCA received and reviewed the audit August 11, 2020. Carla Sims (850) 412-4013 |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|--|--------------------------|--|
| 2018-032 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAHCA computer system used to store all Medicaid Program Integrity (MPI) complaints and cases, the Fraud and Abuse Case Tracking System (FACTS), did not appear to store all complaints received and cases established during the 2017-18 fiscal year. | Fully Corrected | MPI has processes in place which include ongoing training and monitoring to mitigate the risk of the FACTS system missing complaints or cases while we await the arrival of the FX (Florida Health Care Connections) system which includes the replacement of FACTS. We believe these efforts will continue to minimize the likelihood of skipped or missing reference numbers and ensure that where there are missing reference numbers there is a review to ensure that there is not an actual missing complaint or case. This issue is resolved as much as it can be technically resolved without further expense to the state; the expense does not appear to be justified based upon the minimal, almost non-existent, risk. As such, this issue is fully corrected. Fred Becknell (HQA/MPI) (850) 412-4554 |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s):

Tom Wallace, Deputy Secretary, Division of Medicaid (2020-040; 2020-041; 2020-042; 2020-043; 2020-047; 2019-033; 2019-034)

Kim Smoak, Deputy Secretary, Division of Health Quality Assurance (2018-032)

July 22, 2021

Ron DeSantis
Governor

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--|--|---|--------------------------|--|
| 2020-044 2019-035 2018-031 2017-043 2016-043 2015-039 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAPD did not monitor the quality improvement organization responsible for providing utilization review and continued stay review services to Intermediate Care Facilities for Individuals with Intellectual Disabilities to ensure compliance with Federal regulations. | Partially Corrected | <p>ICF/IID facilities are licensed and monitored by AHCA. There are limited Rules regarding ICF/IID compliance. Rules holding the facilities accountable for completing and providing necessary paperwork timely need to be addressed. FAPD has met with AHCA to discuss this issue and APD has documented the continued need for assistance.</p> <p>FAPD continues to conduct monthly Medical Case Management conference calls (Statewide and Regional) for FAPD staff (including supervisors). UR/CSR is a standard topic on the agenda.</p> <p>FAPD includes KEPRO on the admission /authorization emails and transfer/ discharges to ensure all known admissions/ transfers are accounted for to KEPRO. FAPD meets with KEPRO at least twice a month to review reports, performance measures, issues, admission paperwork, transfers/ discharges, and deaths. Additionally, to review issues regarding CSRs, Certificates of Need, paperwork and any adverse determinations. ICFs are still admitting without informing APD or KEPRO which impacts timely completion of paperwork.</p> <p>FAPD requires our Medical Case Managers to include the APD ICF/IID authorization with all admission paperwork. KEPRO will provide training updates for the ICF/IID facilities. KEPRO requests a resident census from each ICF/IID prior to each facility review.</p> <p>KEPRO issues a repeated fourteen (14) day email alert to the ICF/IIDs for required paperwork. The KEPRO contract was updated in June 2021 to realign the performance measures.</p> <p>Contract Administration created CA-Form 43a to monitor the performance measures on a quarterly basis. The form is active and shall be utilized by the Contract Manager effective as of July 1, 2021.</p> <p>Contract Administration requested that the Vendor complete a Monitoring Self-Evaluation by April 30, 2021. The evaluation was completed timely and the Agency reviewed the evaluation and provided feedback.</p> <p>Contract Administration conducted a risk assessment, in January 2021, of the vendor's contractual performance during Fiscal Year 2020-2021 and determined the risk level as low risk. Low risk requires an onsite review every three years and an annual desk review.</p> <p>Contract Administration conducted a desk review in April 2021 and</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---------------------|--------------------------|--------------------------|---|
| | | | | determined that requirements related to 1) Method of Payment; 2) Insurance; 3) Required Reports; 4) Subcontracting; and 5) Fixed Assets were met by the vendor and that the risk level remains low. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s):

Lori Gephart, Program Administrator - Operations, Provider Supports/Clinical
 Aares Williams, Contract Administrator



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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2021
As of July 30, 2021**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|--|---|---------------------|--|
| 2020-033 2019-029 2018-025 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA No. 10.561 Temporary Assistance for Needy Families CFDA No. 93.558 Social Services Block Grant CFDA No. 93.667 | FDCF expenditures charged to various Federal program grants were not always incurred during the authorized period of performance. | Partially Corrected | Written policy and procedures were developed to address this finding. The department will modify the workpaper process to utilize tracking tools, such as OneDrive and track changes. Additionally, the department is developing an automated report to identify expenditures that do not contain valid dates for period of performance determination so that these can be corrected in FLAIR and appropriately report to the proper grant award period. |
| 2020-034 | Temporary Assistance for Needy Families CFDA No. 93.558 Medicaid Cluster CFDA No. 93.778 State Targeted Response to the Opioid Crisis Grants CFDA No. 93.788 Block Grants for Prevention and Treatment of Substance Abuse CFDA No. 93.959 | The FDCF did not always ensure that subrecipients took timely and appropriate action to correct deficiencies noted during monitoring. | Partially Corrected | Office of Contracted Client Services (OCCS) has developed a process to ensure that contract managers make a determination as to whether a provider needs a corrective action plan (CAP) based on the Contract Oversight Unit's monitoring findings. Additionally, OCCS has updated its policy and processes to include a standard template (CMT-08-2021) for requesting a CAP from a provider, as well as determining who in the Department shall approve the proposed CAP. (OCCS Playbook, Chapter 10.3 Corrective Action Plans). OCCS is also exploring a replacement for Contract Evaluations Reporting System (CERS). The CERS replacement will drive additional policy changes that are intended to correct the contract deficiencies noted during the contract monitoring process. We have researched different applications based on existing budget availability and software platforms already existing within the Department. OCCS continues to move forward on this project with an expected completion date of April 1, 2022. |

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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, 2021
As of July 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---|--|---|---------------------|---|
| 2020-035 2019-020 | Temporary Assistance for Needy Families CFDA No. 93.558 Foster Care Title IV-E CFDA No. 93.658 Medicaid Cluster CFDA No. 93.778 | The FDCF did not ensure that the service organization's internal controls related to the allocation of costs for FDCF employees performing functions directly related to certain Federal programs were appropriately designed and operating effectively. | Fully Corrected | |
| 2020-036 | Temporary Assistance for Needy Families CFDA No. 93.558 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | In our information technology (IT) operational audit report No. 2019-022, dated September 2018, we noted in Finding 7 that certain Florida Online Recipient Integrate Data Access (FLORIDA) System security controls related to logical access need improvement to ensure the confidentiality, integrity, and availability of IT resources. | Not Corrected | FDCF has identified and applied compensating controls to mitigate and reduce any risks associated in the AG report, No. 2021-182, as it relates to Finding 036, per 60GG-2.001(1)(b)3 of the Florida Administrative Code (F.A.C.). The Office of Information Technology Services (OITS) will continue to partner with Department of Management Services, State Data Center, Northwest Regional Data Center, and Ensono to continually re-assess this finding to seek to identify options for compensating security controls and mitigate performance risks. FDCF has also initiated modernization planning that includes incremental migration away from the Department's legacy FLORIDA mainframe and toward a modern platform with inherit modern security control capabilities. Estimated completion date for this migration is December 31, 2024. |
| 2020-037 2019-030 2018-026 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 CFDA No. 93.558 | The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses. | Partially Corrected | The Office of Economic Self-Sufficiency created a Project Management team which has identified solutions to enhance FLORIDA System automation and data integration capabilities. We anticipate solutions to be implemented as early as March 2022. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2021
As of July 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|---|--------------------------|--|
| 2020-038 | Foster Care Title IV-E CFDA No. 93.658 | The FDCF did not conduct periodic reviews of user accounts with access to the Florida Safe Families Network system (FSFN) to ensure that access was only granted to authorized users and that the access privileges granted were appropriate. | Partially Corrected | The Office of Child Welfare (OCW) collaborated with Office of Information Technology (OITS) to implement periodic reviews of FSFN system user accounts to ensure only authorized users have appropriate access privileges. OCW implemented the new process July 1,2021 with the first periodic review to occur by July 31, 2021. |
| 2018-003 | Supplemental Nutrition Assistance Program Cluster CFDA Nos. 10.551 and 10.561 | The FDCF did not submit the required Federal Financial Reports to the United States Department of Agriculture (USDA). | Partially Corrected | The Department has uploaded the FNS-209 report to the U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS) 209 reporting system for the following yearly and quarterly reports: <ul style="list-style-type: none"> • FFY 2017 • FFY 2018 • Quarters 1 and 2 of FFY 2019 The Department anticipates uploading Quarters 3 and 4 for FFY 2019, all of FFY 2020 and FFY 2021 with the target completion date of October 2021. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Children and Families (FDCF)
For the Fiscal Year Ended June 30, 2021
As of July 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------|---|---|---------------------|---|
| 2018-024 2017-034 | Supplemental Nutrition Assistance Program Cluster CFDA Nos. 10.551 and 10.561 Temporary Assistance for Needy Families Cluster CFDA Nos. 93.558 and 93.714 Refugee and Entrant Assistance State/Replacement Designee Administered Programs CFDA No. 93.566 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. 2019-022, need improvement. | Partially Corrected | <p>Finding 4 - Partially Corrected The FDCF published the 'ACCESS FLORIDA System User Guide' on April 5, 2021, which established the policy and procedures for maintaining evidentiary documentation that supports access privileges' authorization FLORIDA System and Access Management System (AMS) Work Management (WM). The ACCESS IT Team plans to review and update the 'AMS WM Guide' dated April 2018 by October 2021.</p> <p>Finding 5 – Partially Corrected In October 2019, the FDCF conducted a comprehensive review of users' access privileges granted to the FLORIDA System and AMS. Due to COVID19 and competing priorities, the Department was not able to conduct a comprehensive review of users' access privileges in 2020. The Department plans to conduct a comprehensive review of users' access privileges by December 20, 2021.</p> <p>Finding 6 – Fully Corrected September 24, 2019, the FDCF ACCESS Team removed the ability for the following security officer profiles (SECDTADM and ISFLSYSP) to access the Table Change portion of the FLORIDA mainframe; a new user profile 'Table Coordinator' was created specifically for table updates and currently there are three (3) DCF administrators assigned to this profile.</p> <p>Finding 7 – Fully Corrected September 24, 2019, the FDCF ACCESS Team installed the Security Incident and Event Management (SIEM) tool, the tool is operationalized, and its performance continues to be monitored and adjusted as needed.</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. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Barney Ray, Revenue Management and Partner Compliance Director
Verita Glanton, Economic Self-Sufficiency Audit Coordinator
Crystal Demott, Chief Procurement Officer
Bonny Allen, Information Security Manager
Jessica Tharpe, Deputy Assistance Secretary for Child Welfare

July 28, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|---|--------------------------|--|
| 2020-003 | Business-Type Activities and Reemployment Assistance Fund Receivables, net, Operating Revenues – Other, Net Position – Restricted for Reemployment Assistance | During the fourth quarter of the 2019-20 fiscal year, FDEO management bypassed a key Reemployment Assistance Claims and Benefits Information System (RA System) internal control, thereby increasing the risk of improper unemployment insurance (UI) benefit payments and undetected material misstatements. | Partially Corrected | As of April 2, 2021 FDEO discontinued the bypass of the internal control, Fraud Imitative Rules and Rating Engine (FIRRE), and the FIRRE application is performing as an interface with the Reemployment Assistance Claims and Benefits System (CONNECT), as it did prior to the pandemic. The department continues to work on the financial statement accounts that were impacted due to the bypass of this internal control. |
| 2020-006 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii CFDA No. 14.228 | The FDEO did not correctly report the amount of CDBG funds expended during the program year on the Consolidated Annual Performance and Evaluation Report (CAPER) submitted to the United States Department of Housing and Urban Development (HUD). | Fully Corrected | In response to this finding, DEO has enhanced its review process controls by including DEO's finance team in the review and approval process for the entire CAPER report. This review and approval process improvement was implemented beginning with the FY 2019 CAPER report. We consider this finding fully corrected. |
| 2020-007 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO could not provide complete and accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit payments were made only to eligible claimants in the correct amounts. | Fully Corrected | |

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--|--|---|---------------------------------|---|
| 2020-008 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 1 that the FDEO continued to lack processes and procedures for identifying, analyzing, and correcting technical system errors and other Reemployment Assistance Claims and Benefits Information System (RA System) defects that prevent or hinder the processing of RA System data. | Not Corrected | The department continues to utilize the tool to review system performance and help identify system errors while continuing to document these processes and procedures. |
| 2020-009 2019-006 2018-012 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 2 that Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark dates and related date sequencing continue to need improvement. | Not Corrected | Due to the pandemic and the implementation of new federal programs, other items have been prioritized. We have updated our anticipated completion date to June 2022. |
| 2020-010 2019-008 2018-012 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 3 that procedures for document intake, indexing, and tracking processes continue to need improvement to ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue. | Partially Corrected | Staff training has been implemented to remedy some of these procedural findings. DEO is still on track to implement the updated operating procedures and correcting the finding by December 2021. |

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--|--|---|---------------------------------|---|
| 2020-011 2019-010 2018-012 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to system-generated claim issues continue to need improvement to ensure that claims are accurately and timely processed. | Not Corrected | System enhancements are in process to be implemented by June 2022. |
| 2020-012 2019-009 2018-012 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 5 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to the creation and distribution of claimant and employer claim notices continue to need improvement to ensure claim notices are timely distributed. | Not Corrected | System enhancements are in process to be implemented by June 2022. |
| 2020-013 2019-011 2018-012 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 6 that processing defects related to claimant benefit payments, claimant overpayments, and employer charges still exist in the Reemployment Assistance Claims and Benefits Information System (RA System). | Not Corrected | System enhancements are in process to be implemented by June 2022. |

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--|--|--|--------------------------|--|
| 2020-014 2019-007 2018-012 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 7 that language translations for Reemployment Assistance Claims and Benefits Information System (RA System) claimant communications continue to need improvement. | Partially Corrected | The multi-phase project has started but was delayed due to the pandemic and completing priorities. DEO is still on track to have this four-phased project completed by the end of June 2023. |
| 2020-015 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 9 that FDEO password controls for RA System claimants continue to need improvement to ensure the confidentiality, integrity, and availability of Reemployment Assistance Claims and Benefits Information System (RA System) data and related IT resources. | Not Corrected | DEO is currently working on a new authentication method that would include a password to access the RA System. This will include an MFA and Identity verification solution. We plan to implement the corrective actions by September 2021. |
| 2020-016 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 10 that FDEO change management controls continue to need improvement to ensure that only authorized, tested, and approved Reemployment Assistance Claims and Benefits Information System (RA System) program code and data changes are implemented into the production environment. | Not Corrected | Due to competing priorities caused by the pandemic and efficiencies in process changes, this project has been absorbed into the SDLC-DevOps project and has an updated anticipated completion date of June 2022 |

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--|--|---|---------------------------------|---|
| 2020-017 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 11 that the reports used by the FDEO to conduct periodic Reemployment Assistance Claims and Benefits Information System (RA System) user access privilege reviews did not promote an effective review of all user accounts as the reports included information that was inaccurate and did not match RA System access records. | Not corrected | The department continues to evaluate and review the data this report is creating to correct inaccurate data. |
| 2020-018 2019-012 2018-012 2017-006 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 12 that some Reemployment Assistance Claims and Benefits Information System (RA System) users had inappropriate and unnecessary access privileges to high-risk functions. | Not Corrected | System enhancements are in process to be implemented by December 2022. |
| 2020-019 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 13 that Reemployment Assistance Claims and Benefits Information System (RA System) user accounts were not always promptly deactivated when access was no longer required. | Not Corrected | System enhancements are in process to be implemented by December 2021. |

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|--|---|---------------------------------|--|
| 2020-020 | Unemployment Insurance (UI) CFDA No. 17.225 | In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 14 that certain security controls related to logical access, user authentication, and logging and monitoring for the Reemployment Assistance Claims and Benefits Information System (RA System) and related IT resources continue to need improvement to ensure the confidentiality, integrity, and availability of RA System data and related IT resources. | Not Corrected | System enhancements are in process to be implemented by December 2021. |
| 2020-021 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO could not provide accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset. | Partially Corrected | Development has begun and the project prioritized. Phase 1 was implemented July 2021. The new anticipated completion date for this action is October 2021. |
| 2020-022 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO did not always ensure that UI claimants complied with the participation requirements of the RESEA program. | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), report No. 2019-186 (2018-), report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Sean Shrader, Audit Director

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Tom Grady, *Chair*
Ben Gibson, *Vice Chair*
Members
Monesia Brown
Marva Johnson
Ryan Petty
Joe York

January 28, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|--|
| 2020-029 | Title I Grants to Local Educational Entities CFDA No. 84.010 | FDOE records did not demonstrate that Comprehensive Management Information System (CMIS) software changes were appropriately tested or approved. | Partially Corrected | The department has updated the production control process to demonstrate that software changes to the Comprehensive Management Information System (CMIS) were appropriately tested and approved. Production control forms have also been modified and instituted to capture documentation of approvals for code validation, testing, and deployment providing proof of separation of duties. |
| 2019-019 | Federal Family Education Loans CFDA No. 84.032 | The FDOE did not assign all eligible loans to the United States Department of Education (USED). | Fully Corrected | FDOE has contracted with an external vendor to carry out this aspect of the servicing requirements for the Office of Student Financial Assistance (OSFA). |

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-19), or report No. 2021-182 (2020-029).

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

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FLORIDA DEPARTMENT OF Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, FL 32399

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Shawn Hamilton
Interim Secretary

July 14, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (FDEP) FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|--------------------------|---|
| 2019-018 | Capitalization Grants for Drinking Water State Revolving Funds CFDA No. 66.468 | The FDEP did not appropriately verify the suspension and debarment status of all subrecipients receiving DWSRF funds. | Partially Corrected | Upon receiving this finding, the State Revolving Fund Program implemented a procedure to verify all applicants in SAM.gov during loan application review. The program has initiated rulemaking to update the standard State Revolving Fund loan application to include a certification from the subrecipient that they are in compliance with Federal regulations for suspension and debarment. |

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-018).

Name and Title of Responsible Official(s): Trina Vielhauer, Director of Water Restoration Assistance

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CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
 STATE OF FLORIDA

March 23, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDFS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|--|--------------------------|--|
| 2020-001 | Aggregate Remaining Fund Information Flexible benefits contributions and Benefit payments | The FDFS overstated State of Florida Employees Deferred Compensation Plan (Plan) flexible benefits contributions and benefit payments amounts. Additionally, FDFS controls over the reporting of participant investment amounts by Plan investment providers need enhancement. | Fully Corrected | |
| 2020-002 | Various | The FDFS, Statewide Financial Reporting Section (SFRS), did not adequately ensure that the financial statements and notes to the financial statements in the State's Annual Comprehensive Financial Report were free from material misstatement and prepared in accordance with generally accepted accounting principles (GAAP). | Fully Corrected | |
| 2020-004 | Pooled investments with State Treasury | The FDFS did not always perform or timely perform State Treasury bank account reconciliations. | Fully Corrected | |
| 2020-005 2019-001 | Governmental Activities Net Position – Net investments in capital assets; Net Position – Unrestricted | The FDFS, Statewide Financial Reporting Section (SFRS), recorded incorrect amounts for debt related to capital assets to Net Position - Net investments in capital assets (Net investments in capital assets). | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Tammy Eastman, Assistant Bureau Chief, Division of Accounting and Auditing; Tanner Collins, Director, Division of Treasury; Alexandra Weimorts, Chief, Bureau of Financial Services

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
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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

Joseph A. Ladapo, MD, PhD
State Surgeon General

Vision: To be the **Healthiest State** in the Nation

February 7, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Health (FDOH)
For the Fiscal Year Ended June 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|--|--------------------------|---|
| 2020-048 | HIV Prevention Activities Health Department Based CFDA No. 93.940 | FDOH expenditures charged to the HIV Prevention Activities Health Department Based program were not always incurred during the authorized period of performance. | Partially Corrected | Due to expenditure activity occurring after the budget end date, grant codes remained open to capture expenditures that belonged on the grant; therefore, this may have resulted in the erroneous posting of expenditures charged during the incorrect authorized period of performance. To prevent a future finding, daily analysis of expenditures incurred after the budget end date will be performed to monitor expenditure activity. This will allow timely processing of corrections for any expenditures not authorized during the period of performance prior to the grant closeout. |
| 2020-049 2019-025 | Special Education – Grants for Infants and Families CFDA No. 84.181 HIV Prevention Activities Health Department Based CFDA No. 93.940 Child and Adult Care Food Program CFDA No. 10.558 HIV Care Formula Grants CFDA No. 93.917 | The FDOH did not verify that all applicable subrecipients were audited or timely determine whether a management decision was necessary for a subrecipient. | Partially Corrected | Corrective action measures have been implemented at the FDOH department level, as were proposed in the original Corrective Action Plan (CAP). Due to the impact of COVID-19 office closures, social distancing, illnesses and vacancies, training and coordination with providers and contract managers on the new processes did not take place timely. FDOH requires additional time to conduct more trainings with staff and with all other offices on the new processes. In addition, the Federal Compliance & Audit Management Section is currently in dialogue with the Department of Financial Services (DFS) to gain access to the statewide IRS W-9 Vendor Tax Id validations file as a key check point to further strengthen the accuracy of providers' data between statewide vendor files and the Single Audit Review TRACKER that FDOH uses to identify and verify sub-recipients' audit report status. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Health (FDOH)
For the Fiscal Year Ended June 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|--|--------------------------|--|
| 2019-003 | Child and Adult Care Food Program CFDA No. 10.558 | The FDOH did not include the correct citations to Federal regulations in subaward agreements. | Partially Corrected | The Bureau of Child Care Food Programs (CCFP) completed and executed an amendment to the Permanent Contract for CCFP subrecipients that executed agreements from July 1, 2019 through January 31, 2020. The existing Permanent Contract was updated with the correct citations from 2 CFR Part 200 and is being issued for any new subrecipients that have come on the program since February 1, 2020. The CCFP continues to work with the Office of the General Counsel on comprehensive revisions to the Permanent Contract and Attachments, which will be given to all 2,000+ subrecipients for execution on or before October 1, 2021. |
| 2019-027 | Immunization Cooperative Agreements CFDA No. 93.268 | FDOH records did not always demonstrate that access to the Provider Education Assessment and Reporting system (PEAR) was only granted to authorized users and that the access privileges granted were appropriate. | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

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



**ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA**

OFFICE OF THE ATTORNEY GENERAL

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July 21, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF LEGAL AFFAIRS (FDLA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|---|---|---------------------------------|--|
| 2020-045 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | FDLA records did not always demonstrate that HCL Notes software changes were appropriately implemented into the production environment. | Fully Corrected | Completed 04/15/2021 |
| 2020-046 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FDLA did not conduct periodic reviews of user accounts with access to HCL Notes to ensure that access was only granted to authorized users and that the access privileges granted were appropriate. | Partially Corrected | The method of maintaining access assignments for an IBM Notes database is different from security models used by other systems. In order to accomplish a different method of review, FDLA will need to write a custom program. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Richard H. Martin, Chief of Staff

/s/ Richard H. Martin

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August 27, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--|----------------------------|---|---------------------------------|--|
| 2020-030 2019-021 2018-021 2017-031 | Various | In our information technology (IT) operational audit report No. 2020-149, titled Department of Management Services – State Data Center Operations, dated March 2020, we noted in Finding 5 that some access privileges did not promote an appropriate separation of duties or were not necessary based on users' assigned job responsibilities. As of June 2020, the FDMS had not corrected the identified deficiencies. | Partially Corrected | The Department initiated project number 2020-003 to address appropriateness of access. The project involves generating agency-specific access listings from each platform, soliciting feedback on access from customer agencies, account clean-up, delegations of access, and where applicable, risk acceptance. |
| 2020-031 2019-023 2018-021 2017-031 | Various | In our information technology (IT) operational audit report No. 2020-149, titled Department of Management Services – State Data Center Operations, dated March 2020, we noted in Finding 6 that State Data Center (SDC) processes for performance and documentation of periodic access reviews need improvement to ensure assigned access remains appropriate. As of June 2020, the FDMS had not corrected the identified deficiencies. | Partially Corrected | The Department continues to work on the development of reports and corresponding review processes. |
| 2020-032 2019-022 2018-021 2017-031 | Various | In our information technology (IT) operational audit report No. 2020-149, titled Department of Management Services – State Data Center Operations, dated March 2020, we noted in Finding 10 that certain State Data Center (SDC) security controls related to logical access, user authentication, and logging and monitoring, need improvement to ensure the confidentiality, integrity, and availability of customer entity data and related IT resources. As of June 2020, the FDMS had not corrected the identified deficiencies. | Partially Corrected | The Department continues to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources. |

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|--|--|---------------------------------|--|
| 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. In the most recent analysis, the Legislature increased the fee to 1% effective July 1, 2021 to support the costs of creating a newer version of MFMP while maintaining the outdated version of MFMP until the new site is fully operational. |

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), report No. 2019-186 (2018-), report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Findings 2020-030, 2020-031, and 2020-032 – Brandon Tedder, Deputy Chief of Operations; Findings 2016-024 and 2015-017 – Janice Beahn, Chief of Financial Management Services



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

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

August 16, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MILITARY AFFAIRS (FDMA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|--|--------------------------|--|
| 2019-004 2018-005 | National Guard Military Operations and Maintenance (O&M) Projects CFDA No. 12.401 | The FDMA could not demonstrate that, prior to entering into covered transactions, the FDMA determined that the contractors were not suspended, debarred, or otherwise excluded by the Federal Government. Additionally, the FDMA did not include in applicable contractual agreements a clause requiring the contractor to comply with Federal guidance on suspension and debarment. | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-), or report No. 2020-170 (2019-).

Name and Title of Responsible Official(s): LTC Adam Curry, State Quartermaster

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July 21, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|--|--|---|--|
| 2020-024 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDOR did not complete a periodic review of all System for Unified Taxation (SUNTAX) user access privileges to ensure that access was only granted to authorized users and that the access privileges granted were appropriate. | Significantly different corrective action than previously planned | FDOR originally stated the corrective action would consist of an online user access review. Based on subsequent management analysis, a semi-annual manual process was developed and deemed to be sufficient. However, this assertion has not yet been validated. |
| 2020-025 2019-015 | Unemployment Insurance (UI) CFDA No. 17.225 | Internal controls for UI tax payment processing need improvement. | Partially Corrected | FDOR continues to monitor corrective actions being taken by the service organization to resolve the deficiencies noted in the independent service auditor's report. All deficiencies are expected to be corrected by December 1, 2021. |
| 2019-016 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDOR could not provide a copy of the certification files provided to the IRS evidencing the match of employer tax payments with credits claimed for the payments on the employer's Form 940 or Schedule H. | Fully Corrected | |
| 2018-016 | Unemployment Insurance (UI) CFDA No. 17.225 | Information technology controls for the System for United Taxation (SUNTAX) disclosed in our information technology operational audit report No. 2019-124, need improvement. | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2019-186 (2018-), report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Chrysal Temples, Director of Auditing

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Florida Department of Transportation

RON DESANTIS
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

KEVIN J. THIBAUT, P.E.
SECRETARY

Revised March 15, 2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|---|--|---------------------------------|--|
| 2020-027 2017-015 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003 | The FDOT did not always evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop a monitoring plan based on the assessed risk of noncompliance. | Partially Corrected | 2020-027 is a reprise of 2017-015 with a slightly narrower emphasis. The original finding was issued to the Finance & Administration division, which as of June 30, 2019, had updated its web-based "Grant Disbursement Agreement" training to include criteria for assessing subrecipient risk as "High," "Medium," or "Low," and for developing risk-based monitoring plans. In addition, the Local Programs Office and OPP expanded and updated existing guidance for grant managers of 20.205 subawards to local agencies and MPOs to address the issues noted by the finding. The Department also identified isolated instances of "uncategorized" 20.205 contracts being awarded at the district level without oversight by an assigned Central Office function. The Department subsequently expanded the duties of the Local Program Office to oversee these contracts and Finding 2020-027 was issued to the Engineering & Operations division (home of the Local Programs Office). On July 13, 2021, the Local Programs Office sent out a formal announcement regarding its new role. The announcement featured a general overview of federal grant management requirements and links to additional resources, including updated procedures. The Local Programs Office is working on updated monitoring plan and risk templates, formalizing guidance in the LAP Manual, and incorporating subrecipient grants into the new project management database 'GAP' to enhance monitoring and track required documents. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|--|
| 2020-028 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, 20.224, and 23.003 | FDOT records did not always demonstrate that Materials Acceptance and Certification (MAC) system software changes were appropriately approved. | Fully Corrected | As of February 2021, the FDOT Office of Information Technology, Application Services has implemented a modification to the production change process that will prevent this issue from occurring in the future. The approvals for production changes are processed in the Azure DevOps environment. In the prior approval process, the developer would submit the production schedule request, and the Architect would review, approve, and schedule for deployment. After an item had been scheduled for deployment, the Section Manager would provide the final approval before moving to production. In the two cases identified in this report, with prior approval to approve in the absence of the Section Manager, the Architect approved for both the Architect role and the Section Manager. To prevent any future occurrences, a new approval group has been created in Azure DevOps that includes all Section Managers and the Supervisor in Application Services. This group will receive all approval requests from DevOps and can approve the release in the absence of the designated Section Manager. This will ensure all approvals are from a manager or supervisor level. |
| 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 | Rewrite of FPM within scope of Work Program Integration Initiative (WP11), currently estimated to be completed July 3, 2023. FPM access subject to multiple layers of security; management to review option to intensify monitoring until WP11 complete. |
| 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 | FDOT has evaluated its subaward activity and updated procedures, forms, and award templates to ensure every subrecipient receives the required information going forward. New grant templates containing required fields for the award disclosures required by 2 CFR 200 332(1) were made available for use as of August 2020 and added to the Forms library as of July 2021. |

Note: Finding No(s). refer to audit findings in report No. 2018-189 (2017-xxx), or report No. 2021-182 (2020-xxx).

Name and Title of Responsible Official(s):

- 2020-027: Lorraine Moyle, State Local Program Administrator, Program Management Office
- 2020-028: Katherine Simpson, Section Manager, Application Services
- 2017-013: Greg Smiley, Chief Information Officer, Office of Information Technology
- 2017-014: Lorraine Moyle, State Local Program Administrator, Program Management Office
- 2017-015: Lorraine Moyle, State Local Program Administrator, Program Management Office



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis
Governor

Kevin Guthrie
Director

February 3, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM) FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|--------------------------|--|
| 2020-050 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036 | The FDEM did not monitor subrecipients in accordance with FDEM procedures or timely issue management decisions for subrecipient audit findings. | Not Corrected | FDEM anticipated that corrective actions would be completed by 09/30/2021. However, additional staff turnover and vacancies delayed implementation of process improvements. As a result, FDEM was unable to monitor subrecipients in accordance with its procedures or timely issue management decisions. As of the date of this letter, Compliance has implemented the following corrective actions: use the Federal Audit Clearinghouse to monitor audit submissions and track deadlines for management decisions (FloridaPA does not correctly track this information); identify possible issues with subrecipient grant performance and coordinate with programmatic staff; draft an updated procedure for subrecipient monitoring; draft job aids and job guides to standardize processes regardless of turnover; coordinate with Recovery IT staff for an improved Compliance Module within the anticipated new grants management system; and evaluate the need for increasing interactions with subrecipients. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Sherin Joseph, Compliance Supervisor

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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, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY (FAU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|--------------------------|--|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Fully Corrected | |
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | We have corrected the NSLDS records for the two exceptions. We are updating our procedures to include additional SSCR reporting dates as well as creating additional reports to identify records that must be updated prior to submitting enrollment files to Clearinghouse. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

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

Boca Raton • Davie • Jupiter

An Equal Opportunity/Equal Access Institution

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September 9, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|---|
| 2020-056 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date. | Fully Corrected | -University holiday configuration shall be performed annually via collaboration between the Registrar and Financial Aid to ensure federal compliance. -OFA to conduct review of holiday calendar and verify initial calculations manually to ensure accuracy of the recalculation as a result of a student's withdrawal. |
| 2019-024 | Federal Family Education Loans CFDA No. 84.032 Temporary Assistance or Needy Families (TANF) CFDA No. 93.558 | In our information technology (IT) operational audit report No. 2020-054, dated November 2019, we noted in Finding 2 that certain security controls related to physical access, logging and monitoring, and logical access for the Northwest Regional Data Center (NWRDC), an auxiliary operation of FSU, need improvement to help ensure the confidentiality, integrity, and availability of data and related IT resources. | Fully Corrected | Improvements for Logging & Monitoring and Logical Access were completed as of March 6, 2020. Improvements for Physical Access were completed in January 2021. |

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Sue Vickers, Senior Associate Director, Financial Aid
Tim Brown, Assistant Vice-President for ITS: NWRDC

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Office of the President

July 30, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NEW COLLEGE OF FLORIDA (NCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|--------------------------|---|
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | Procedures and reports were enhanced to ensure enrollment reporting data was accurately reported and transferred to NSLDS. In addition, Summer 2021 additional quality control activities were put in place to identify potential inaccuracies which should be completed by September 2021. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Brian Scholten, Registrar

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UNIVERSITY OF CENTRAL FLORIDA

University Audit
 Phone: 407-823-2889
 P.O. Box 160080
 Orlando, FL 32816-0080

Office of Student Financial Assistance
 8/2/2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|-------------------------------------|---|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Fully Corrected as of April 1, 2021 | N/A |
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Not Corrected— In Progress | This is currently in progress. The Registrar Office has developed a process to identify students who have unofficially withdrawn or medically withdrawn. The Registrar Office is in the process of entering the corrected withdrawal dates into NSLDS and moving forward will send the updated withdrawal dates through the Clearinghouse. We anticipate this to be fully corrected within 60 days but no later than 12/31/21. |
| 2020-055 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The University did not always design and implement safeguards to control the identified risks. | Not Corrected— In Progress | This is currently in progress. Based on the results of our internal risk assessment that will be completed by December 2021, we will consider employing a third-party firm on a periodic basis to provide additional analysis and identify control enhancement opportunities. In the interim we will host an internal meeting consisting of end users, system administrators, University Audit, and others to identify current controls and potential gaps for review and correction. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Alexander Cartwright Digitally signed by Alexander Cartwright
 Date: 2021.08.06 13:55:53 -04'00'

Name and Title of Responsible Official(s): _____
 President, University of Central Florida

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6/30/2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|--------------------------|--|
| 2020-056 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The college did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED). | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-056).

Name and Title of Responsible Official(s): Mr. Caleb Cornelius, Vice President, Finance

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Office of the President

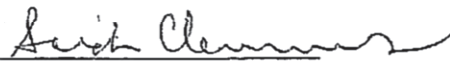
(850) 718-2201
 3094 Indian Circle
 Marianna, FL 32446-2053
 www.chipola.edu

January 19, 2022

REVISED
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
CHIPOLA COLLEGE (CC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|--------------------|---|---|-------------------|---|
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The college did not always accurately or timely report enrollment status, changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Not Corrected | Chipola College only became aware of the enrollment reporting problems in March 2021. The College recently started using NSC to report enrollments to NSLDS and didn't always check that the records were being submitted to NSLDS accurately. We have implemented procedures to ensure all enrollment status are reported accurately to NSLDS. This enhanced process will include a collaborative effort between the Financial Aid and Information Systems departments. We anticipate this finding to be fully corrected for the Fiscal Year Ending June 30, 2022. |
| 2020-055 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The college did not always perform a risk assessment or design and implement safeguards to control the identified risks. | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): 
 Dr. Sarah Clemmons, President
 Chipola College

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**COLLEGE of
CENTRAL
FLORIDA**

—an equal opportunity college—

June 30, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
COLLEGE OF CENTRAL FLORIDA (CCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|---|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Fully Corrected | To ensure that financial aid paper checks are returned to the proper funding source within the prescribed time limits, we have developed enhanced procedures to ensure that these checks are returned before the 240-day limit. The Director of Student Accounts will personally review all checks written to students once a month to make sure staff is not going over the 240-day limit and that we are complying with Federal guidelines. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-053).

Name and Title of Responsible Official(s): Steven B. Ash, Assistant Vice President, Finance

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December 2, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DAYTONA STATE COLLEGE (DSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments <small>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</small> |
|----------------------------------|---|---|--------------------------|---|
| 2020-054 2017-047 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | DSC has been in contact with both NSC and NSLDS to create a new report, which will ensure the proper statuses are accurately reported. As of August 2021, the new reporting as been in place. |
| 2020-056 2019-042 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 Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED). | Partially Corrected | Beginning Fall 2021, the Financial Aid Services office and the Registrar have worked in coordination to ensure the appropriate dates are being pulled on the report. |

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), report No. 2020-170 (2019-), or report No. 2021-182 (2020-).

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

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July 27, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
EASTERN FLORIDA STATE COLLEGE (EFSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|--|
| 2020-054 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 National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | Using the processes developed by the EFSC Technology Department, the Office of the Registrar is comparing and updating enrollment status information pulled from Banner prior to submitting the reports within the allotted submission windows to NSC and NSLDS. |

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Mili Torres, Associate Registrar

President

James H. Richey, J.D.

Board of Trustees

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R. Bruce Deardoff
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Melbourne Campus

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Palm Bay Campus

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Titusville Campus

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Titusville, Florida 32796
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Fax: 321/433-5113

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01/19/2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|---|--|---------------------------------|---|
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | The College has updated our business process again to ensure accurate reporting of enrollment data to NSLDS as of January 19, 2022. |
| 2020-056 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV grant and loan assistance that the student earned as of the student's withdrawal date. | Partially Corrected | The College reviewed and updated procedures to insure the timely return of unearned aid. Additionally, the College has reviewed and updated the procedures to ensure the proper calculation of earned aid as of the withdrawal date. The Financial Aid Dept. completed a full review of all students who required revised R2T4 calculations and/or award adjustments to be completed for the 2019-20 aid year. An error in a manual adjustment to a student's R2T4 in 2020-21 was noted and business processes were updated effective January 19, 2022. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Jacqueline Schmidt, Registrar; Kristine Hibbard, Director of Financial Aid

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www.hccfl.edu

Hillsborough Community College

January 7, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS HILLSBOROUGH COMMUNITY COLLEGE (HCC) FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|---|--|---------------------------------|--|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Partially Corrected | The prior procedure requires a monthly review of unclaimed property. The updated procedure enhances the review to a bi-weekly basis to ensure funds are returned within 45 days. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

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

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INDIAN RIVER STATE COLLEGE

Finance Division

3209 Virginia Avenue
 Fort Pierce, FL 34981-5596
 1-866-866-4722 • irsc.edu

September 9, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Indian River State College (IRSC) For the Fiscal Year Ended June 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> <i>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</i> |
|---------------------------|---|--|--------------------------|--|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Partially corrected | Finding has been partially corrected. We continue to monitor stale dated checks monthly to ensure federally funded payments not cashed are resolved in a timely manner. |
| 2020-055 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always perform a risk assessment or design and implement safeguards to control the identified risks. | Fully Corrected | Named employees within Network Systems and Enterprise Systems are fully responsible and dedicated to Information Security. Risk Assessment was carried out, completed in April 2021, with remediation of items nearly complete. The next Risk Assessment is scheduled for October 2021, which will continue every 6 months. The entire college full time and part time staff completed Cyber Security Training which covered ways that employees can identify risks and safeguard confidential information. This training component is now required annually, and is integrated into the on-boarding of new employees. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Indian River State College (IRSC)
For the Fiscal Year Ended June 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | Comments <i>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</i> |
|----------------------------------|---|---|---------------------------------|--|
| 2020-056 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date. | Fully Corrected | Faculty are given instructions on verifying attendance every term (see attached email for Fall 2021). They also receive training during Faculty meetings and any workshops held throughout the year. These emails/trainings will continue every year in order to update continuing faculty and inform new faculty. |

Name and Title of Responsible Official(s):

Finding 2020-053: Edith R. Pacacha, Dean of Finance

Finding 2020-055: Timothy Marshall, VP IT/CIO

Finding 2020-056: Mary Lewis, Director of Financial Aid



July 23, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
LAKE-SUMTER STATE COLLEGE (LSSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|----------------------------------|---|--|---------------------------------|---|
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Heather Bigard, Provost & Executive Vice President

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February 9, 2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 MIAMI DADE COLLEGE (MDC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|--------------------------|---|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College could not always identify outstanding checks with Title IV Higher Education Act (HEA) funds. | Not Corrected | The College has reviewed and enhanced its process of identifying outstanding checks with Title IV funds effective July 2021. |
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | The College has made modifications to the enrollment report and is currently implementing further changes. Modifications are expected to be completed by June 30, 2022. |
| 2020-056 2017-046 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED). | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-046), or report No. 2021-182 (2020-053/054/056).

Name and Title of Responsible Official: Delilah Almeda, AVP of Accounting Services

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**NORTH FLORIDA
COLLEGE**

Sentinels stand together.

July 28, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NORTH FLORIDA COLLEGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No. (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> |
|------------------------|---|--|--------------------------|-----------------|
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | |

Note: (1) Refer to audit findings in report No. 2021-182 (Finding No. 2020-054).

Name and Title of Responsible Official: Micah Rodgers, Chief Business Officer

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NORTHWEST FLORIDA STATE COLLEGE

100 College Boulevard • Niceville, FL 32578-1295 • (850) 678-5111 • www.nwfsc.edu

July 20th, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS NORTHWEST FLORIDA STATE COLLEGE (NWFSC) FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|---|--------------------------|---|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College could not always identify outstanding checks with Title IV Higher Education Act (HEA) funds and the College did not always timely return unclaimed Title IV HEA funds to applicable Federal programs. | Fully corrected | <p>All of the 2019-2020 checks for Title IV have cleared the bank as of February 2021.</p> <p>In addition NWFSC has implemented two additional steps in our monthly procedures.</p> <p>A] Process for tracking and review of refunds of students Title IV checks from Bank Mobile B] During the monthly bank reconciliation process, specifically identify any outstanding checks that are Title IV checks outstanding. This enables us to document and review the implementation of the process above and the status of each check.</p> <p>We are confident that our current processes will track, identify and resolve outstanding student refund checks that are Title IV during the required periods, (if necessary) return funds to the appropriate funding agency and avoid ever sending a Title IV check to the State of Florida as "unclaimed property".</p> |
| 2020-056 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unearned funds to the U.S. Department of Education (USED). | Fully Corrected | All funds have been returned as of February 2021. Procedures to monitor and ensure timely return of Title IV funds have been implemented and are being followed. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Randall White, Vice President of Business Operations and Finance/CFO

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June 30, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Table with 5 columns: Finding No(s), Program/Area, Brief Description, Status of Finding, and Comments. Row 1: 2020-053, Student Financial Assistance Cluster, Unclaimed Title IV funds, Partially Corrected, PBSC transitioning to Workday.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Eddie Viera

Eddie Viera, Executive Director of Financial Aid
Palm Beach State College
4200 Congress Avenue
Lake Worth, Florida 33461

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11/8/2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PASCO-HERNANDO STATE COLLEGE (PHSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> <small>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</small> |
|---------------------------|---|--|--------------------------|--|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Partially Corrected | The College performed a review of its' procedures relating to Title IV cash management and implemented procedures that require all stale dated items from the College's third-party disbursement provider to be immediately returned to the appropriate Title IV Program, unless prior contact has been made with the student to reissue the funds electronically through the third-party refund disbursement provider. One of the findings was prior to the implementation of the new procedure and one was after, but during the College's conversion to a new ERP system. |
| 2020-054 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 National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | The college continues to review and refine processes and educate all employees involved in the process to ensure compliance. |

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): 
Brian S. Horn, Senior Vice President and Chief Financial Officer

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July 23, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s).</u> <u>(1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|-------------------------------------|---|---|--------------------------|---|
| 2020-052 | Student Financial Assistance Cluster CFDA No. 84.268 | The College applied cost of attendance (COA) budgets for students in a term they did not enroll in, resulting in overawards of FDSL funds. | Partially Corrected | <p>The College is working with the U.S. Department of Education (ED) in the review of the corrective action plan. ED has requested additional data from the College and requested our reply by September 30, 2021. The College has commenced the effort to collect the data requested by ED.</p> <p>The College determined in early 2021 to move from the Jenzabar financial aid system; to a re-launch in the summer 2021 for the Financier (financial aid) system which had been used by the College in prior years. The COA and overaward process was compliant when the College utilized this software. Following re-deployment of the system the College will be designing a quality assurance plan to monitor this area in the Financier software to ensure compliance.</p> |
| 2020-055 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always perform a risk assessment or design and implement safeguards to control the identified risks. | Partially Corrected | As indicated in the corrective action plan for this audit finding, the goal was to complete this in December 2021. On March 23, 2021, the College engaged a third-party provider to conduct the formal IT Risk Assessment. It is expected that their findings with recommended remediation steps shall be provided to the College in draft no later than the end of October 2021. The final report is then due to the College by December 2021 for implementation. From those findings, the College will immediately design and implement safeguards to control any identified risks. |
| 2020-056 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED). | Partially Corrected | <p>The College is working with the U.S. Department of Education (ED) in the review of the corrective action plan. ED has requested additional data from the College and requested our reply by September 30, 2021. The College has commenced the effort to collect the data requested by ED.</p> <p>The finding was specific to the incorrect use of the calendar days in the academic term. While working on the report for ED, the College is designing a quality control review process to ensure the calendar days are calculated correctly for each semester.</p> |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s):

Dr. Allen Bottorff – Vice President, Business Administration and Finance / Chief Business Officer

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December 20, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 SEMINOLE STATE COLLEGE (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|--|
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | Finding was partially corrected with final procedures developed and implemented during the Fall 2021 term. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Johnny Craig
 Vice-President
 Student Affairs

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July 29, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SOUTH FLORIDA STATE COLLEGE (SFSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|--|
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Partially Corrected | The Time Status Rule page in our Student Information System (Banner) was updated to better capture the time status based on effective terms, student level, degree, major, and student type in order to meet the criteria. The rules specify the minimum and maximum credit hours which the student must have for a term to obtain the time code specified in the rule and subsequently reported to the NSLDS. |

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-).



Name and Title of Responsible Official(s): _____ Peter Elliott, Vice President, Administrative Services

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August 3, 2021

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER STATE COLLEGE (SJRSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|---|
| 2020-054 2015-085 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The college did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Fully Corrected | Newly created policy and procedures for catching mismatched data between Banner, NSC and NSLDS are identifying discrepancies so Admissions and Financial Aid Departments are able to resolve data or leave in suspended status until resolution can take place. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), or report No. 2021-182 (2020-).

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

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February 14, 2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
THE COLLEGE OF THE FLORIDA KEYS (CFK)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|---|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Fully Corrected | |
| 2020-054 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers. | Not Corrected | Implementation date for revised reporting method was August 19, 2021. The withdrawal codes in the Banner ERP system are now set up to not be counted in time status hours and therefore, these codes will reduce the student's time status to reflect the appropriate course load for NSCH and NSLDS reporting purposes. |
| 2020-055 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always design and implement safeguards to control the identified risks. | Not Corrected | A formal risk assessment program was completed on October 29, 2021 with appropriate safeguards implemented to mitigate potential risks. This completion date met the 6-month window prescribed by the Federal Student Aid Enterprise Cybersecurity Group. The College will conduct such an assessment annually documenting risks, producing corrective actions plans, and tracking corrective action outcomes. |
| 2020-056 2017-048 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unearned funds to the U.S. Department of Education (USED). | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), or report No. 2021-182 (2020-).

Name and Title of Responsible Official(s): Jeffrey Smith Digitally signed by Jeffrey Smith
Date: 2022.03.15 12:23:36 -0400 Director, Office of Financial Aid/VA

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August 2, 2021

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
VALENCIA COLLEGE (VC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken) |
|---------------------------|---|--|--------------------------|--|
| 2020-053 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely return unclaimed Title IV Higher Education Act (HEA) funds to applicable Federal programs. | Fully Corrected | Corrective actions effective February 2021. |

Note: (1) Finding No(s). Refer to audit findings in report No. 2021-182 (2020-053).



Name and Title of Responsible Official(s): Dr. Kathleen Plinske, President