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January 2023

STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

DEPARTMENT OF VETERANS' AFFAIRS

Nursing Home Staffing and
Time and Attendance Records
and Prior Audit Follow-Up



Sherrill F. Norman, CPA
Auditor General

Executive Director of the Department of Veterans' Affairs

The Department of Veterans' Affairs is established by Section 20.37, Florida Statutes. The head of the Department is the Governor and Cabinet. The Executive Director of the Department is appointed by the Governor, subject to a majority vote of the Governor and Cabinet, with the Governor on the prevailing side. The appointment is subject to confirmation by the Senate. During the period of our audit (July 2018 through February 2020), the following individuals served as Executive Director:

Daniel Burgess From January 24, 2019

Glenn Sutphin Through January 23, 2019

The team leader was Joseph Coverdill, CPA, and the audit was supervised by Anna A. McCormick, CPA.

Please address inquiries regarding this report to Karen Van Amburg, CPA, Audit Manager, by e-mail at karevanamburg@aud.state.fl.us or by telephone at (850) 412-2766.

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DEPARTMENT OF VETERANS' AFFAIRS

Nursing Home Staffing and Time and Attendance Records and Prior Audit Follow-Up

SUMMARY

This operational audit of the Department of Veterans' Affairs (Department) focused on State Veterans' nursing home staffing and time and attendance records. The audit also included a follow-up on applicable findings noted in our report No. 2019-013. Our audit disclosed the following:

Staffing and Time and Attendance Records

Finding 1: Nursing home employee meal breaks were not always accounted for in accordance with Department policies and procedures and some adjustments to nursing home employee hours in the ITCS-WebClock Time and Attendance software (WebClock) were not supported by appropriately completed and approved time adjustment forms.

Finding 2: WebClock access privileges were not always promptly disabled when employees separated from Department employment.

Procurement

Finding 3: As similarly noted in our report No. 2019-013, in some instances, Department records did not adequately evidence the decision to noncompetitively procure contractual services and commodities, demonstrate compliance with State law, or evidence the economical reasonableness of the purchases.

BACKGROUND

The Department of Veterans' Affairs (Department) is a Cabinet agency created to assist all former, present, and future members of the Armed Forces of the United States and their dependents in preparing claims for and securing compensation, hospitalization, career training, and other benefits or privileges to which such persons are, or may become, entitled to under Federal or State law or regulation as a result of their service in the Armed Forces.¹ The Department provides advocacy and representation for many of the State's 1.5 million veterans and their families.²

The Department's main administrative office is located in Largo, Florida, and pursuant to State law,³ the Department provides long-term residential health care and domiciliary services for honorably discharged veterans through eight nursing homes and a Domiciliary (assisted living facility). Table 1 provides a listing of, and information related to, Department-operated residential facilities.

¹ Section 292.05(1), Florida Statutes.

² Department *Annual Report Fiscal Year 2020-21*, dated December 29, 2021.

³ Chapter 296, Florida Statutes.

Table 1
State Veterans' Nursing Homes and Domiciliary
Number of Available Beds, Residents, and Authorized Staff Positions
As of June 30, 2022

| Facility | Location | As of June 30, 2022, Number of | | |
|--|----------------|--------------------------------|-------------------|----------------------------|
| | | Available Beds | Residents | Authorized Staff Positions |
| Emory L. Bennett State Veterans' Nursing Home (Bennett Nursing Home) | Daytona Beach | 120 | 77 | 141 |
| Douglas T. Jacobson State Veterans' Nursing Home (Jacobson Nursing Home) | Port Charlotte | 120 | 93 | 143 |
| Baldomero Lopez State Veterans' Nursing Home (Lopez Nursing Home) | Land O'Lakes | 120 | 81 | 148 |
| Alexander Nininger State Veterans' Nursing Home (Nininger Nursing Home) | Pembroke Pines | 120 | 88 | 147 |
| Clifford C. Sims State Veterans' Home (Sims Nursing Home) | Panama City | 120 | 95 | 144 |
| Clyde E. Lassen State Veterans' Home (Lassen Nursing Home) | St. Augustine | 120 | 95 | 158 |
| Ardie. R. Copas State Veterans' Nursing Home (Copas Nursing Home) ^a | Port St. Lucie | 120 | - | 157 |
| Alwyn C. Cashe State Veterans' Nursing Home (Cashe Nursing Home) ^b | Orlando | 118 | - | 158 |
| Robert H. Jenkins Jr. State Veterans' Domiciliary Home (Domiciliary) | Lake City | 150 | 141 | 70 |
| Totals | | <u>1,108</u> | <u>670</u> | <u>1,266</u> |

^a Copas Nursing Home opened June 29, 2022.

^b Cashe Nursing Home opened July 6, 2022.

Source: Department records and personnel.

FINDINGS AND RECOMMENDATIONS

STAFFING AND TIME AND ATTENDANCE RECORDS

Pursuant to State law,⁴ the Department operates its nursing homes under State provisions for licensed health care facilities and must comply with licensing standards required by Agency for Health Care Administration rules,⁵ including those related to maintaining minimum direct care staffing levels and recording and reporting staff time and attendance. The Department utilized ITCS-WebClock Time and Attendance software (WebClock) to track nursing home employee work time. Employees were to clock in and out of WebClock using designated kiosks.

Finding 1: Nursing Home Employee Meal Breaks and Time Records

Department policies and procedures⁶ required hourly nursing home employees to take a 30-minute meal break during shifts of 6 or more hours, and two 30-minute meal breaks for double shifts, and indicated that working through a meal break required supervisor approval and should be the exception rather than the rule. Department policies and procedures also required employees to complete a *Time/Adjustment Form* (adjustment form) to document approval for meal breaks worked and to initiate corrections for missed or inaccurate WebClock entries. The adjustment form was to include the date, time, reason for the adjustment, and the signatures of both the employee and the employee's supervisor.

To determine whether nursing home employees took meal breaks in accordance with established policies and procedures, we examined Department records related to 60 employees (10 employees at each of the six nursing homes in operation during the period of our audit⁷) for either the biweekly pay period ended October 3, 2019, or January 9, 2020. As shown in Table 2, our examination found that, contrary to Department policies and procedures, 49 of the 60 employees recorded either no meal break or only a 15-minute meal break for 340 shifts,⁸ and Department records did not evidence supervisor approval for working through the meal breaks.

⁴ Sections 296.33(4) and 400.23, Florida Statutes.

⁵ Agency for Health Care Administration Rules, Chapters 59A-4 and 59A-36, Florida Administrative Code.

⁶ Department Standards and Procedures Number 5502, *Hours Worked Management System (Staff Tracking)*.

⁷ The Bennett, Jacobson, Lassen, Lopez, Niningger, and Sims Nursing Homes.

⁸ For the purposes of our analysis, a shift consisted of 6 to 16 hours of work. We counted shifts of 16 hours or more as double (i.e., two) shifts.

Table 2
Nursing Home Employee Shifts Without Required Meal Breaks Recorded
For the Biweekly Pay Periods Ended October 3, 2019, or January 9, 2020

| Nursing Home | Number of Employees | Number of Shifts Worked | Number of Shifts Without Required Meal Breaks Recorded | Percentage of Shifts Without Required Meal Breaks Recorded |
|---------------|---------------------|-------------------------|--|--|
| Bennett | 10 | 95 | 73 | 77% |
| Jacobson | 10 | 136 | 80 | 59% |
| Lassen | 10 | 116 | 90 | 78% |
| Nininger | 9 | 93 | 20 | 22% |
| Sims | 10 | 100 | 77 | 77% |
| Totals | <u>49</u> | <u>540</u> | <u>340</u> | <u>63%</u> |

Source: Department records.

For example:

- 2 Bennett, 1 Jacobson, 3 Lassen, and 1 Sims Nursing Home employees worked 10 or more shifts and recorded no meal breaks during the tested biweekly pay periods.
- At the Jacobson Nursing Home, 3 employees recorded 93.50, 57.25, and 60 overtime hours during a biweekly pay period, while not recording a 30-minute meal break for 12 of 20, 9 of 17, and 14 of 17 shifts, respectively.
- A Lassen Nursing Home employee recorded 47 overtime hours during the biweekly pay period ended January 9, 2020, while not recording a 30-minute meal break for 10 of the 15 shifts worked.

We also examined Department records related to 60 WebClock adjustments made on behalf of 59 nursing home employees during December 2019 and January 2020 to determine whether the adjustments were appropriate and supported by properly completed and approved adjustment forms. We noted that adjustment forms were not completed for 15 adjustments totaling 57 hours and, for 12 other adjustments totaling 124 hours, the adjustment forms were not signed by the employee's supervisor indicating approval.

In response to our audit inquiry, Department management indicated that employees may not always take meal breaks due to staff call-outs or resident or facility emergencies. Additionally, Department management indicated that adjustment forms were not completed for the 15 adjustments due to reasons such as the adjustment had been made by the employee's supervisor, and that a lack of training contributed to the 12 adjustment forms not being signed by the employee's supervisor.

As working through a meal break is an exception to Department policy, the significant number and proportion of employee shifts without recorded meal breaks may be indicative of systemic staffing shortages or practices that are inconsistent with Department policy. Additionally, without properly completed and approved WebClock adjustment forms, the Department cannot effectively demonstrate the propriety of employee work time adjustments.

Recommendation: We recommend that Department management take steps to promote nursing home employee compliance with taking and recording required meal breaks and enhance controls, including supervisor training, to ensure that adjustment forms are completed and document supervisor approval for all employee WebClock time adjustments.

Finding 2: WebClock User Access

Department of Management Services (DMS) rules⁹ require State agencies to ensure that IT access privileges are removed when access to an IT resource is no longer required. Prompt action to deactivate access privileges is necessary to help prevent misuse of the access privileges.

We examined WebClock user access records for the 1,032 nursing home and Domiciliary employees whose user access privileges were deactivated during the period July 2018 through January 2020 and found that WebClock user access privileges for 93 employees were deactivated 2 to 141 business days (an average of 26 business days) after the employees separated from Department employment. According to Department management, the untimely deactivations were due to reasons such as deactivation was delayed until some employees' final timesheets were processed and oversights because WebClock user access was not listed on some employees' separation checklists.

Promptly deactivating WebClock user access privileges when the access privileges are no longer required reduces the risk that the access privileges may be misused by former employees or others.

Recommendation: We recommend that Department management strengthen controls to ensure that WebClock user access privileges are deactivated immediately upon a user's separation from Department employment.

PROCUREMENT

State law¹⁰ establishes that fair and open competition is a basic tenet of public procurement and that such competition reduces the appearance and opportunity for favoritism and inspires public confidence that contracts are awarded equitably and economically. State law further specifies that documentation of the acts taken is an important mean of curbing any improprieties and establishing public confidence in the process by which commodities and contractual services are procured. Accordingly, State agencies are to maintain detailed justification to support commodity and contractual service procurement decisions.

Finding 3: Non-Competitive Contract Procurement

When procuring commodities or contractual services in excess of \$35,000, State agencies are to use the competitive solicitation processes authorized by State law.¹¹ However, State law¹² also provides certain exemptions to the competitive procurement requirements, such as emergency and sole source purchases greater than \$35,000. For emergency purchases, State law¹³ requires agency heads to determine in writing that an immediate danger to the public health, safety, or welfare or other substantial loss to the State requires emergency action. State law also requires agencies to obtain pricing information from at least two prospective vendors, unless the agency determines in writing that the time required to obtain pricing information will increase the immediate danger to the public health, safety, or

⁹ DMS Rule 60GG-2.003(1)(a)8., Florida Administrative Code.

¹⁰ Section 287.001, Florida Statutes.

¹¹ Section 287.057(1), Florida Statutes.

¹² Section 287.057(3), Florida Statutes.

¹³ Section 287.057(3)(a), Florida Statutes.

welfare or other substantial loss to the State. State agencies are to provide copies of emergency purchase determinations to the DMS and the Chief Financial Officer. For sole source purchases, State law¹⁴ required State agencies to electronically post a description of the commodities or contractual services sought for at least 7 business days. After reviewing any information received from prospective vendors, if the agency determines in writing that the commodities or contractual services are available only from a single source, the agency is to provide notice of its intended decision to enter a sole source contract.

In our report No. 2019-013 (Finding 1), we noted that Department records did not always evidence the decision to noncompetitively procure contractual services and commodities, demonstrate compliance with State law, or evidence the economical reasonableness of purchases. As part of our follow-up audit procedures, we examined Department records related to 11 vendors to whom the Department issued purchase orders totaling \$857,178 for goods and services procured through non-competitive means during the period July 2018 through February 2020. Our examination disclosed that:

- During December 2018 and January 2019, the Department issued three purchase orders, totaling \$178,695, to a vendor for landscaping and debris removal, irrigation system repair, and tree planting at the Sims Nursing Home after it sustained damage from Hurricane Michael in October 2018. The Department classified the purchase orders as emergency purchases, documenting in internal memoranda that there was an immediate danger to the public's health and welfare. However, although pricing information was not received from the responsible vendor until February 21, 2019, Department records did not evidence an attempt to obtain pricing information from other vendors nor otherwise include a written determination that obtaining pricing information from additional vendors would increase the immediate danger. Additionally, Department records indicated that the contracted work did not begin until June 2019 and was not completed until November 2019. In response to our audit inquiry, Department management indicated they had attempted to contact other vendors but had not documented the attempts, and that the widespread damage caused by Hurricane Michael contributed to both the difficulty in hiring a vendor and the delay in receiving the repairs.
- During the period January 2019 through July 2019, the Department issued seven sole source purchase orders, totaling \$82,068, to a vendor to provide nursing home and Domiciliary residents television access. While Department records indicated that it would be cost prohibitive to change television providers, the records did evidence the basis for, and economical reasonableness of, the purchases as the Department did not obtain pricing information from other vendors.
- During the period July 2018 through February 2020, the Department issued eight sole source purchase orders, totaling \$169,900, to four vendors for fresh produce delivered to the Domiciliary and the Bennett, Lopez, and Nininger Nursing Homes. While the Department classified the purchase orders as sole source, Department records did not clearly evidence the basis for, and economical reasonableness of, the sole source purchases as the Department did not seek pricing from other vendors. For example, while the Department obtained fresh produce through a Federal contract for the Jacobson, Lassen, and Sims Nursing Homes, the Department did not compare pricing between the Federal vendor and the vendors who served the Domiciliary and the Bennett, Lopez, and Nininger Nursing Homes. According to Department management, each nursing home

¹⁴ Section 287.057(3)(c), Florida Statutes (2020). Pursuant to Chapter 2021- 225, Laws of Florida, effective July 1, 2021, State agencies are required to electronically post a description of the commodities or contractual services sought for at least 15 business days.

or Domiciliary could locally select a produce vendor based on availability, residents' specific dietary needs, and timeliness of delivery.

State law provides certain exemptions to competitive procurement requirements; however, when used, these exemptions increase the risk that contracts may not be awarded equitably and economically. Consequently, it is important that decisions to noncompetitively procure commodities and contractual services are clearly documented, demonstrate compliance with State law, and evidence the economical reasonableness of the purchases.

Recommendation: We again recommend that Department management take steps to ensure that commodities and contractual services are procured in accordance with State law. In addition, Department management should ensure that decisions to noncompetitively procure commodities and contractual services are clearly documented, demonstrate compliance with State law, and evidence the economical reasonableness of the purchases.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Department had taken corrective actions for the applicable findings included in our report No. 2019-013.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2020 through December 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit of the Department of Veterans' Affairs (Department) focused on State Veterans' nursing home staffing and time and attendance records. For those areas, the objectives of the audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, applicable deficiencies noted in our report No. 2019-013.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature, does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Department policies and procedures, and other guidelines, and interviewed Department personnel to obtain an understanding of staffing and time and attendance processes and responsibilities at the Department's nursing homes and Domiciliary.
- Obtained an understanding of selected Department information technology (IT) controls, assessed the risks related to those controls, evaluated whether selected general and application IT controls for the ITCS-WebClock Time and Attendance software (WebClock) were in place, and tested the effectiveness of the selected controls.
- From the population of 1,164 Department employees who required a background screening during the period July 2018 through February 2020, examined background screening and other records for 45 selected employees to determine whether nursing home and Domiciliary employees underwent required background screenings and whether staff rosters reported to the Care Provider Background Screening Clearinghouse were timely updated to reflect new hires and separations from Department employment.
- From the population of 120 Department staffing schedules for the six nursing homes during the period July 2018 through February 2020, examined 12 selected staffing schedules (2 from each of the nursing homes) to determine whether minimum staff scheduling requirements were met.

- From the population of 658 Department nursing home employees who received payroll payments totaling \$902,622 for the biweekly pay period ended October 3, 2019, and 631 Department nursing home employees who received payroll payments totaling \$871,376 for the biweekly pay period ended January 9, 2020, examined Department records related to 30 selected employees (5 employees at each of the six nursing homes) for each biweekly pay period to determine whether the Department ensured that staff time and attendance information was timely and accurately recorded in WebClock or written time and attendance logs, information in WebClock was supported by information in MatrixCare and accurately reflected in People First records, and supervisory staff had reviewed staff tracking reports to resolve time and attendance discrepancies.
- From the population of 1,500 WebClock adjustments made on behalf of 620 employees during December 2019 and January 2020, examined Department records related to 60 selected WebClock adjustments for 59 employees to determine whether the Department ensured that adjustments were supported and subjected to appropriate supervisory approval.
- From the population of 2,185 payroll payments totaling \$1,773,998 issued to Department nursing home employees for the biweekly pay periods ended October 3, 2019, and January 9, 2020, examined Department records for 60 selected payroll payments totaling \$108,427 to determine whether employee pay, including overtime pay and leave payouts, were supported by appropriate records and correctly calculated.
- Examined Department records for four quarterly Payroll-Based Journal staffing data submissions to the United States Centers for Medicare and Medicaid Services (CMS), selected from the population of 36 quarterly submissions for the Department's six nursing homes during the period July 2018 through February 2020, to determine whether staffing data was timely and accurately submitted by the Department's third-party contractor to the CMS in accordance with Federal regulations.
- Evaluated Department actions to correct the findings noted in our report No. 2019-013. Specifically, we:
 - Examined Department records related to the purchase orders totaling \$857,178 issued to 11 vendors selected from the population of Department sole source and emergency purchase orders totaling \$1,682,123 issued to 69 vendors during the period July 2018 through February 2020 to determine whether the exemption from competitive procurement requirements was appropriate and whether the purchases demonstrated compliance with State law and economical reasonableness.
 - Examined Department records related to 8 selected bed holds from the population of 30 bed holds exceeding 10 days at the Jacobson, Lopez, and Nininger Nursing Homes during the period July 2018 through February 2020 to determine whether the Department received from residents the appropriate amount due for these bed holds in accordance with Department policies and procedures.
 - From the population of 378 Resident Financial Information (RFI) forms required to be submitted by March 1, 2020, at the Bennett, Nininger, Sims, Jacobson, and Lassen Nursing Homes, examined 30 selected RFI forms (5 from each nursing home) to determine whether the RFI forms were timely submitted to the Department and whether submission dates were supported by Department records.
 - Inquired of Department management and examined Department risk management program documentation to determine whether the Department had established a risk management program to identify and manage cybersecurity risk to Department operations, assets, and individuals, categorized IT risks in accordance with Federal Information Processing Standards Publication 199, and established policies, procedures, and processes for vulnerability management.

- Inquired of the Department's Chief Information Officer and reviewed selected vulnerability scan reports to determine whether the Department had performed periodic information system scans to detect vulnerabilities, reviewed the results of the scans, and timely completed required corrective actions.
- Inquired of the Department's Chief Information Officer, reviewed Department policies and procedures related to evaluating third-party IT service provider auditor reports, and examined Department records to determine whether the Department timely requested, obtained, and documented reviews of, service auditor reports on the effectiveness of service organization and subservice organization controls established for MatrixCare.
- Observed, documented, and evaluated the effectiveness of selected Department processes and procedures for:
 - Cash and revenue management and purchasing activities.
 - The assignment and use of motor vehicles. As of February 2020, the Department was responsible for 24 motor vehicles with related acquisition costs totaling \$1,600,158.
 - The administration of purchasing cards in accordance with applicable guidelines. As of February 2020, the Department had 174 active purchasing cards.
 - The administration of Department travel in accordance with State law and other applicable guidelines. During the period July 2018 through February 2020, Department travel expenditures totaled \$749,254.
 - The assignment and use of mobile devices with related costs totaling \$79,789 during the period July 2018 through February 2020.
 - The administration of hurricane-related contracting and purchasing activities.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



James S. "Hammer" Hartsell.
Executive Director

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Commissioner of Agriculture

January 11, 2023

Ms. Sherrill F. Norman, Auditor General
State of Florida Auditor General
111 West Madison Street
Tallahassee FL 32399-1450

Dear Ms. Norman:

This letter is in response to your letter dated 01 December 2022, outlining the findings from your 2020 Operational Audit of the Florida Department of Veterans' Affairs (FDVA). Pursuant to Section 11.45(4)(d), Florida Statutes, we are providing our responses to the preliminary and tentative Operational Audit Findings and Recommendations.

FDVA has been proactive in making improvements since the guidance provided by the Auditor General's Operational Audit report. The agency strives for excellence in the operational processes and appreciates your efforts in assisting us in further improving our operations.

On behalf of FDVA I would like to thank your staff for their professionalism and expertise during the audit process. If you have any questions, please contact the Office of Inspector General at 727-518-3202 extension 5570.

Sincerely,

Handwritten signature of James S. Hartsell in blue ink.

James S. Hartsell (Jan 12, 2023 11:00 EST)

James S. Hartsell
Major General, United States Marine Corps (Ret.)
Executive Director

"Honoring those who served U.S."

Finding 1: Nursing Home Employee Meal Breaks and Time Records

Recommendation: We recommend that Department management take steps to promote nursing home employee compliance with taking and recording required meal breaks and enhance controls, including supervisor training, to ensure that adjustment forms are completed and document supervisor approval for all employee WebClock time adjustments.

Agency Response/Corrective Action Plan:

FDVA Homes Program P&P 5502 has been reviewed. All staff that clock in on Web Clock will be in serviced and be provided a copy of the policy with the adjustment form. Completing of this training for all homes will be by Feb. 1, 2023.

Finding 2: WebClock User Access

Recommendation: We recommend that Department management strengthen controls to ensure that WebClock user access privileges are deactivated immediately upon a user's separation from Department employment.

Agency Response/Corrective Action Plan:

Pursuant to 5030.622 Enterprise Data Strategy and Governance, effective August 8, 2022, multiple levels of data governance are practiced. Data Owners (DO) are responsible for ensuring that information within their data domain of all Software as a Service (SaaS) solutions are governed across the systems and the FDVA. Data Stewards (DS) are responsible for the day-to-day management of the data, including account provisioning and deprovisioning at each location for all SaaS solutions. The IT department has automated the provisioning and deprovisioning of FDVA network account access through a web form that executes within seconds, which is immediate. For FDVA network account provisioning, a welcome letter of new credentials is sent immediately. For FDVA network account deprovisioning, the account is immediately disabled and is deleted after 180 days.

We have in-serviced all Homes HR Directors regarding employee separation that their user privileges will be deactivated immediately.

Finding 3: Non-Competitive Contract Procurement

Recommendation: We again recommend that Department management take steps to ensure that commodities and contractual services are procured in accordance with State law. In addition, Department management should ensure that decisions to noncompetitively procure commodities and contractual services are clearly documented, demonstrate compliance with State law, and evidence the economical reasonableness of the purchases.

Agency Response/Corrective Action Plan:

FDVA's Purchasing Director will be in servicing all homes in February 2023 on proper procedures on procuring commodities and contractual services and proper documentation.