

STATE OF FLORIDA

MANAGEMENT'S CORRECTIVE ACTION PLAN

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**



**RON DESANTIS
GOVERNOR**

**JASON WEIDA
SECRETARY**

February 23, 2023

**State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-001**

Planned Corrective Action: The Policy & Systems Section within the Bureau of Financial Services will include staff from the Revenue Management Section in the financial statement reporting process to ensure that receivables and revenue are reported accurately. Also, the Policy & Systems Section is in the process of advertising one vacant position. When the position has been filled by a well-qualified candidate, the Finance & Accounting Director III and Professional Accountant Specialist will be able to devote the appropriate time towards the financial statement process. In addition, the current procedures will be updated to include a detailed checklist related to financial statements in order to ensure that all requirements are completed and all forms are prepared and submitted by the due dates.

Anticipated Completion Date: July 3, 2023

Responsible Contact Person: Sonya Smith, Chief of Financial Services
Gale Smith-Johnson, Finance & Accounting Director III
Loralyn Morgan, Professional Accountant Specialist





RON DESANTIS
GOVERNOR

JASON WEIDA
SECRETARY

March 23, 2023

State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2022

Finding Number: **2022-035**

Planned Corrective Action: The recommended functionality is not supported by the current FMMIS provisioning system. However, to access the FMMIS, State users must access the State's network, which does contain the certain security controls. The recommended security controls are requirements of the FAHCA's new Florida Health Care Connection (FX) System. Integration is to begin mid-2024 and be completed by the end of 2025.

Anticipated Completion Date: December 31, 2025

Responsible Contact Person: Elizabeth Wade

Finding Number: **2022-049**

Planned Corrective Action: The Grants Management Section within the Bureau of Financial Services has added the FFATA reporting process to the calendar of events and will begin each calendar year after the Florida Legislative Session ends. Including this on the calendar of events will ensure that the required subaward information is provided to the subrecipient. In addition, the Projects and Process Improvement Unit within the Bureau of Medicaid Policy is currently updating the CHIP Federal Subaward process which will ensure that the applicable subaward is reported in the FSRs in accordance with federal regulations and the subrecipient is notified in a timely manner. In addition, the Projects and Process Improvement Unit (PPIU) has updated the CHIP Federal Subaward process.

Anticipated Completion Date: July 31, 2023

Responsible Contact Person: Elizabeth Wade



Finding Number: **2022-051**

Planned Corrective Action: Death Master File

1. Work with various bureaus within FAHCA to determine Business Requirements for matching and applying death information.
2. Submit Customer Service Requests (CSRs) for performing the Death Data Match.
 - a. Interfaces,
 - b. Data Model Changes,
 - c. New Reports,
 - d. Provider Eligibility Logic Updates,
 - e. Audit Records of check,
 - f. Risk Based Screening (RBS) Records for RBS Report.
3. Develop operational procedures for:
 - a. Possible Matches,
 - b. Changes,
 - c. Retro terminations and recoupment of overpayments.

NPPES Check all Providers and Record NPPES Checks

1. Work with various bureaus within the FAHCA to determine Business Requirements for the screenings.
2. Draft a Customer Service Request for performing and recording NPPES checks.
 - a. CSR3620 - Modify the FMMIS to perform monthly NPPES check on ALL active providers, owners, and organizations and those with applications in process and those providers in renewal. Record results for the RBS Reporting.
3. Submit CSR to the Fiscal Agent for approval.
4. Fiscal Agent completes the analysis.
5. The FAHCA approves analysis and determines Change Request Priority.
6. Fiscal Agent programs the changes.
7. Fiscal Agent tests the programs.
8. The FAHCA reviews and approves the new process and documentation.
9. New process and documentation are implemented.
10. Provider Enrollment training on new panels.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Elizabeth Wade

Finding Number: **2022-053**

Planned Corrective Action: The Grants Management Section within the Bureau of Financial Services has scheduled an initial meeting for Friday, March 10, 2023 in order to review the current procedures. The main purpose for the meeting is to determine procedural changes as well as incorporate a supervisory review into the process. In addition, the desktop

procedures will be updated to include the appropriate file location and naming convention for all relative supporting documentation so it can be easily located and provided to requestors as well as for research purposes.

Anticipated Completion Date: August 31, 2023

Responsible Contact Person: Elizabeth Wade

Finding Number: **2022-054**

Planned Corrective Action: The EQRO will begin conducting the review of the state's compliance review activities in January 2025 (i.e., SFY 2024/2025); therefore, this item cannot be fully corrected until the EQRO reports findings in the Annual Technical Report that is due to the Centers for Medicare & Medicaid Services (CMS) in April 2026.

Anticipated Completion Date: April 30, 2026

Responsible Contact Person: Elizabeth Wade

Finding Number: **2022-055**

Planned Corrective Action: The FAHCA is working internally on developing the policies and procedures to ensure that the accuracy, truthfulness, and completeness of encounter data is validated at least once every three years for each plan, during the next three-year cycle (SFY 2022/2023 - SFY 2024/2025).

Anticipated Completion Date: July 31, 2025

Responsible Contact Person: Elizabeth Wade

Finding Number: **2022-056**

Planned Corrective Action: The FAHCA is updating the ASR Financial Report's MLR Exhibit by adding a line for the Credibility Adjustment to maintain compliance with the Federal requirement. Additionally, a comparison of MLR information to the audited financial reports is not performed because the MLR information is audited as part of the ASR Financial Reports. The Agency is making amendments to the Instructions tab as well as the MLR Exhibit to comply with the regulation requiring Health Plans to provide a comparison of MLR information per 42 CFR 438.8(k).

Anticipated Completion Date: FAHCA will provide an adjustment when the appropriate time comes.

Responsible Contact Person: Elizabeth Wade

Finding Number: **2022-057**

Planned Corrective Action: The FAHCA has awarded the Florida Health Care Connections (FX) Contract which will process Medicaid Fee-for-Service Claims and Managed Care Encounters. This contract is being routed for execution and contains the following language pertaining to NCCI: "The Core Solution shall provide and maintain configurable reference data to support complex business rules utilized for claim adjudication, provide the most up-to-date and complete NCCI edit definitions with clear descriptions for submitters to resolve issues, and deliver a detailed and efficient UI for the full display and visibility of claims details, including but not limited to, rules processed and claim value associated with the rule".

Anticipated Completion Date: June 30, 2023

Responsible Contact Person: Elizabeth Wade

March 14, 2023

**State of Florida
Management's Corrective Action Plan –
Florida Agency for Persons with Disabilities
For the Fiscal Year Ended June 30, 2022**

Ron DeSantis
Governor



Taylor N. Hatch
Director



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Finding Number: **2022-058**

Planned

Corrective Action:

The FAPD executed a contract with a QIO to provide UR and CSR services to ICF-IIDs. The contract's Attachment I Section B. Manner of Service Provision number 3. Staffing Requirements a. and b. specifies the levels to which the Provider must maintain adequate, professionally, qualified staff and organizational structure to meet the contractual responsibilities in the provision of service and deliverables. The section further delineates the position titles and qualifications to be recruited and retained.

The executed contract is the Provider's acceptance of the terms, conditions, and responsibility to implement and maintain the fidelity of the contract. FAPD is building an adequately staffed monitoring and oversight unit to ensure timely monitoring of contractual terms and conditions to ensure provider responsibility is met.

Effective July 1, 2023, FAPD Contract Administration will begin utilizing CA-51 Staffing Verification Certification of Assurance form and an updated CA-35 Service Verification form. These forms will assist with monthly verification of the vendor's required staff and professional qualifications to ensure compliance with federal regulations.

If FAPD Contract Administration determines that the staffing requirements and/or qualifications do not meet federal regulations, the provider will be notified in writing utilizing a letter of finding (deficiency) and CA-20 Corrective Action Plan form within seven (7) business days of receipt of the CA-51.

The provider will have thirty (30) days to present a Corrective Action Plan (CAP) that details actions necessary to fulfill the staffing deficiency. If the deficiency is not met, FAPD will request the evidence of progression to meeting staffing compliance with federal regulations until compliance is determined.

Anticipated
Completion Date: December 31, 2023

Responsible Aares Williams
Contact Person:



FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES COMMISSIONER WILTON SIMPSON

March 24, 2023

State of Florida

Management's Corrective Action Plan –

Florida Department of Agriculture and Consumer Services

For the Fiscal Year Ended June 30, 2022

Finding Number:

2022-006

Planned Corrective Action:

The Department will further enhance our change management and deployment/release management process by updating our policies and procedures to require documented post-production software verification and end-user acceptance testing. This will ensure that only authorized, tested, recorded, and approved program code changes have been implemented into our production environment. In addition, the FANS application will be updated to include a history of application version changes that can be reconciled against the Department's Azure DevOps/GitHub source control/software versioning repository and change management system.

Anticipated Completion Date: January 1, 2024

Responsible Contact Person: Terricka Washington and Eric Brown



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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

March 27, 2023

**State of Florida
Management's Corrective Action Plan –
Florida Department of Children and Families
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-026**

Planned Corrective Action: In January 2022, to ensure the accuracy of reports provided, specifically required data elements in the supporting files, the Florida Department of Children and Families (FDCF) made improvements to the reporting process with the vendor.

To ensure overall compliance with the Emergency Rental Assistance Program, the FDCF hired a vendor to conduct a financial and reconciliation review and an eligibility compliance review of the program.

Anticipated Completion Date: April 30, 2023

Responsible Contact Person: Bridget Royster, Director of Strategic Programs and Innovation

Finding Number: **2022-034**

Planned Corrective Action: February 27, 2023, the Florida Department of Children and Families enhanced compensating controls related to the FLORIDA system user authentication to ensure the confidentiality, integrity, and availability of FLORIDA system data and related IT resources. We are not disclosing the specific details of the enhancements in this report to avoid the possibility of compromising FLORIDA system data and related IT resources.

Anticipated Completion Date: February 27, 2023

Responsible Contact Person: Angela Carney, Audit and Compliance Officer

Finding Number: **2022-036**

Planned Corrective Action: The Florida Department of Children and Families (FDCF) will review current policies and practices associated with deactivating IT resources when FDCF system users separate from the FDCF. Based on this analysis, by April 30, 2023, the FDCF will develop a plan to enhance management controls for deactivating IT resources upon a user's separation from FDCF employment. The FDCF will then identify corrective measures to ensure that FLORIDA system user access privileges are deactivated per Rule 60GG-2.003(1)(a)8. The FDCF will establish a schedule by May 30, 2023, and update the Corrective Action Plan.

Anticipated Completion Date: May 30, 2023

Responsible Contact Person: Angela Carney, Audit and Compliance Officer



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

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Shevaun L. Harris
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Finding Number: 2022-043

Planned Corrective Action: The process for applying the crosswalk to the expenditure data has been updated to incorporate all quarters in the expenditure detail query by the Other Cost Accumulator (OCA). This will allow the OCA to apply the crosswalk information to identify the federal report line number. Each quarter will be reconciled to the federal report submitted to ensure the OCA in the current reporting quarter is being identified to the correct line number on the report and to ensure consistency from quarter to quarter.

Anticipated Completion Date: September 30, 2023

Responsible Contact Person: Diane Sunday, Operations and Management Consultant Manager

Finding Number: 2022-044

Planned Corrective Action: In state fiscal year (SFY) 2020-21, the Florida Department of Children and Families (FDCF) established a project management team to correct the finding. In 2021, the FDCF, through the project management team, prioritized data exchanges that need to be worked and implemented an educational campaign to reinforce the importance of the timely processing of data exchanges. Additionally, the FDCF implemented Phase I of the integration data exchange projects for Unemployment Compensation Benefits (UCB) and Earned Income Eligibility Verification. The number of untimely TANF Income Eligibility and Verification System (IEVS) data exchanges decreased from 18,814 in SFY 2021 to 8,851 in SFY 2022, a 53% reduction.

Anticipated Completion Date: September 30, 2023

Responsible Contact Person: Chris Presnell, Director of Data and Information Technology

Finding Number: 2022-045

Planned Corrective Action: In response to the October 6, 2022, Office of Family Assistance (OFA) notification, the Florida Department of Children and Families (FDCF) submitted a request on December 5, 2022, for a Reasonable Cause determination in accordance with 45 CFR 262.5 for the State's failure to meet the overall and two-parent work participation rates during Federal Fiscal Year (FFY) 2021. Work requirements in Florida, and other states, were suspended during a portion of the time period due to the public health emergency.

The FDCF is awaiting a response from OFA for the Reasonable Cause request submitted in December 2022, and will continue to work with the OFA to resolve the request for an exception to the State Family Assistance Grant (SFAG) penalty.

Anticipated Completion Date: September 30, 2023

Responsible Contact Person: Tera Bivens, Chief of ESS Program Policy



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

Ron DeSantis
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Secretary

Finding Number: 2022-047

Planned Corrective Action: The Florida Department of Children and Families (FDCF) will create reports to automate this activity to identify the period of performance and the grant year the expenditure is coded to. This will assist the FDCF with identifying expenditures that need to be moved to the correct grant year. In addition, staff training is currently taking place in order to complete the manual process of this activity until the automated report is finalized. The FDCF is currently using a manual process to review this information until an automated process is put into place, which is expected by September 2023.

Anticipated Completion Date: December 31, 2023

Responsible Contact Person: Diane Sunday, Operations and Management Consultant Manager

Finding Number: 2022-048

Planned Corrective Action: All future requests for data from the various Florida Department of Children and Families programs and sister agencies will include the requirement to also provide supporting documentation as to how and where the number of clients served is derived, which will also be used to verify that the Post-Expenditure Report data are entered correctly.

Anticipated Completion Date: December 31, 2023

Responsible Contact Person: Diane Sunday, Operations and Management Consultant Manager

March 24, 2023

**State of Florida
Management’s Corrective Action Plan –
Florida Department of Economic Opportunity
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-008**

Planned Corrective Action: Currently, any DEO user that accesses these applications outside the DEO network must first authenticate their identity via multi-factor authentication (MFA) through Global Protect before gaining access to the applications. In July 2021, DEO initiated a two-year Reemployment Assistance Modernization (RA Mod) Program to address system performance and functional improvement needs. In September 2021, DEO completed the first of three phases focused on Reemployment Assistance Claims and Benefits Information System (System) security through the Identity Management and User Authentication (IAM) project (implementing MFA). DEO also completed the Security Architecture Review project in October 2022 to provide DEO with specifications to improve System security by analyzing the System’s application, platform, operations, and development processes. As part of phase two of the IAM project, DEO is working to develop policies and Standard Operating Procedures (SOP) for access management and specifying how user roles are assigned, which is anticipated to be complete by June 2023. Phase three of the IAM project will start in the fall of 2023 and will include implementing the policies and standard operating procedure developed in phase two. These projects are anticipated to be completed by December 2023.

Anticipated Completion Date: June 2024

Responsible Contact Person: Paul Forrester

Finding Number: **2022-009**

Planned Corrective Action: DEO’s policy 6.02.02, “Protect Information Resources,” contains DEO’s policy regarding access control; this policy is being updated. The ISU team is drafting a supplement to

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policy 6.02.02, providing additional guidance for users and managers with access. DEO will update the policy 6.02.02 and the supplement by December 2023.

Anticipated Completion Date: May 30, 2023

Responsible Contact Person: Jason McCandless

Finding Number: **2022-010**

Planned Corrective Action: In July 2021, DEO initiated a two-year Reemployment Assistance Modernization (RA Mod) Program to address system performance and functional improvement needs. As part of the RA Mod Program, DEO initiated and, in February 2023, completed the Cloud Application Performance Management project, which includes utilizing a software tool that provides visibility into key system performance indicators for System monitoring. The tool also allows DEO to set defined thresholds for performance and receive notification if remedial actions are needed to maintain System performance and prevent unplanned System downtime. Additionally, in February 2022 DEO implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which established procedures for identifying, analyzing, prioritizing, and correcting technical system errors and defects for continuous modernization. DEO anticipates that significant improvements will be realized as the RA Mod Program and associated projects are completed. DEO anticipates these projects will be completed in December 2023.

Anticipated Completion Date: June 30, 2023

Responsible Contact Person: Paul Forrester

Finding Number: **2022-011**

Planned Corrective Action: In February 2022 DEO implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which establishes procedures for identifying analyzing, prioritizing, and correcting technical system error: and defects for continuous modernization. DEO anticipates the significant improvements will be realized as the RA Mod Program and associated projects are complete DEC anticipates these projects will be completed by December 2024.

Anticipated Completion Date: December 1, 2023

Responsible Contact Person: Paul Forrester

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Finding Number: **2022-012**
Planned Corrective Action: DEO will evaluate and develop a plan for a future solution to improve the scanning and indexing function. DEO anticipates having a plan developed by December 2023.
Anticipated Completion Date: December 21, 2023
Responsible Contact Person: Paul Forrester

Finding Number: **2022-013**
Planned Corrective Action: DEO corrected System-generated errors in October 2020, December 2020, February 2021, and April 2021 and will continue to document and correct System-generated errors and evaluate necessary changes and procedures through the Reemployment Assistance Work Effort Priority, Release, and Deployment Process. The Reemployment Assistance Modernization Program's Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation project will implement application edit checks to ensure that complete and accurate data are entered in the System, minimizing the creation of incorrect claim issues. These projects are anticipated to be completed by December 2023.
Anticipated Completion Date: June 30, 2023
Responsible Contact Person: Paul Forrester

Finding Number: **2022-014**
Planned Corrective Action: DEO received a USDOL Final determination letter dated October 4, 2022, for Audit Report No. 24-22-527-03-225 stating this finding is corrected.
Anticipated Completion Date: N/A
Responsible Contact Person: Paul Forrester

Finding Number: **2022-015**
Planned Corrective Action: In October 2022, as part of the Reemployment Assistance Modernization Program, DEO completed the Business Process Optimization project, which identified and analyzed existing business processes and technical requirements. DEO recently initiated the CX/UX project, which will deliver a mobile-responsive user interface and plain language to improve the claimant experience. As part of the plain language development, the new interface is also anticipated to help drive some claims processing efficiencies by collecting more accurate information during the initial

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application process. Application design documentation and development processes will be resolved through the System Development Lifecycle (SDLC) - DevOps project, which is anticipated to be closed by April 2023. Additionally, DEO has implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which establishes procedures for identifying, analyzing, prioritizing, and correcting technical system errors and defects for continuous modernization. DEO anticipates developing requirements to address any remaining components of this finding beginning in July 2023 against the newly implemented business processes and modernized Reemployment Assistance Claims and Benefits Information System.

Anticipated Completion Date: July 31, 2023

Responsible Contact Person: Paul Forrester

Finding Number: **2022-016**

Planned Corrective Action: Claimant screens and language translations into Spanish and Haitian Creole will be resolved through the RA Mod Program, which is anticipated to be complete in December 2023.

Anticipated Completion Date: June 30, 2023

Responsible Contact Person: Paul Forrester

Finding Number: **2022-017**

Planned Corrective Action: DEO received a USDOL Final determination letter dated October 4, 2022, for Audit Report No. 24-22-527-03-225 stating this finding is corrected.

Anticipated Completion Date: N/A

Responsible Contact Person: Allyce Moriak

Finding Number: **2022-018**

Planned Corrective Action: To promote timely adjudication, DEO contracted with a vendor to assist with conducting the fact-finding portion of claim adjudication, which has and will continue contributing to resolving a considerable amount of the adjudication backlog. DEO will continue increasing staff resources for improved productivity and to reduce outstanding cases. Finally, DEO will continue to provide ongoing comprehensive training to both new hires and tenured adjudicators to provide continuing education on proper fact-finding and resolution of conflicting responses. DEO anticipates that, at current workload and

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staffing, DEO will realize at least a 30% reduction in the adjudication backlog by December 2023.

Anticipated Completion Date: March 31, 2024

Responsible Contact Person: Jason McCandless

Finding Number: **2022-019**

Planned Corrective Action: DEO received a USDOL Final determination letter dated October 4, 2022, for Audit Report No. 24-22-527-03-225 stating this finding is corrected.

Anticipated Completion Date: N/A

Responsible Contact Person: Jason McCandless

Finding Number: **2022-020**

Planned Corrective Action: To accurately capture information regarding RESEA participants, DEO will provide training and technical assistance to the local workforce development boards, and DEO will update its monitoring processes to perform more timely reviews of RESEA participant information. To promote timely adjudication, DEO will continue its efforts to increase staff resources for improved productivity and reduce outstanding cases. In addition, DEO has contracted with a vendor to assist with conducting the fact-finding portion of claim adjudication which has and will continue contributing to resolving a considerable amount of the adjudication backlog. Finally, DEO will provide ongoing comprehensive training to both new hires and tenured adjudicators to also include proper fact-finding and resolution of conflicting responses. DEO anticipates that, at current workload and staffing, DEO will realize at least a 30% reduction in the adjudication backlog by December 2023.

Anticipated Completion Date: March 31, 2024

Responsible Contact Person: Jason McCandless

Finding Number: **2022-021**

Planned Corrective Action: DEO is actively working with the vendor to resolve its vendor's implementation of user authentication controls. This activity will be completed by December 2023.

Anticipated Completion Date: September 30, 2023

Responsible Contact Person: Jason McCandless

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Finding Number: **2022-022**

Planned Corrective Action: DEO's policy 6.02.02, "Protect Information Resources," contains DEO's policy regarding access control; this policy is being updated. The ISU team is drafting a supplement to policy 6.02.02, providing additional guidance for users and managers with access. DEO will update the policy 6.02.02 and the supplement by December 2023.

Anticipated Completion Date: May 30, 2023

Responsible Contact Person: Jason McCandless



Tom Grady, *Chair*
Ben Gibson, *Vice Chair*
Members
Monesia Brown
Esther Byrd
Grazie Pozo Christie
Ryan Petty
Joe York

March 23, 2023

**State of Florida
Management's Corrective Action Plan –
Florida Department of Education
For the Fiscal Year Ended June 30, 2022**

Finding Number: 2022-027
Planned Corrective Action: On March 3rd, 2022, FDOE established a process enhancing its security controls to ensure for the timely deactivation of user access privileges immediately upon their separation from FDOE employment.
Anticipated Completion Date: March 3, 2022
Responsible Contact Person: Andre Smith

Finding Number: 2022-028
Planned Corrective Action: FDOE has reviewed and updated its current Standard Operating Procedures (SOP) for Quarterly Document Reviews (QDRs) to include procedures for staff to implement follow-up activities on a clear timeframe. Duties have been modified for the 21st Century Community Learning Centers (21st CCLC) State Director role to include accountability for monitoring completion of the QDRs.
The updated SOP will rectify findings or issues observed during QDR. FDOE has updated its SOPs to ensure that QDR follow-up activities include a reasonable timeline for staff review and subrecipient rectification of any identified discrepancies. Staff are reviewing the QDR process for 2021-22 for current grant sub-recipients to inform current monitoring. Additional training for FDOE staff and sub-recipients will be conducted.
Anticipated Completion Date: May 30, 2023
Responsible Contact Person: Andria Cole

Finding Number: 2022-029

Planned Corrective Action: The Florida Department of Education will include a final calculation for any local educational agency that does not have an ESEA program audited as a major program during the Federal Awards audit.

Anticipated Completion Date: June 30, 2023

Responsible Contact Person: Janice Brown

Finding Number: **2022-030**

Planned Corrective Action: On August 8th, 2022, FDOE enhanced security controls surrounding CMIS user authentication to ensure the confidentiality, integrity and availability of CMIS data and related IT resources.

Anticipated Completion Date: August 8, 2022

Responsible Contact Person: Andre Smith

Finding Number: **2022-031**

Planned Corrective Action: FDOE will take the following actions to enhance ELAG program monitoring procedures:

1. Develop enhanced monitoring protocols to include fiscal compliance requirements. These requirements will include a monitoring indicator describing the requirement, legal citations related to the indicator, and examples of evidence that may be requested to demonstrate subrecipients' compliance with the monitoring indicator.
2. Develop a template which will be used to request documentation of fiscal transactions to ensure subrecipients meet compliance requirements.
3. Review documentation submitted by subrecipients.
4. Provide subrecipients with feedback, guidance, or any further required actions.

Anticipated Completion Date: May 31, 2023

Responsible Contact Person: Dr. Dinh H. Nguyen

Finding Number: **2022-033**

Planned Corrective Action: The Department did not concur with this finding and has maintained that the Department's monitoring has been sufficient and even robust. The Department has contracted with a vendor for ESSER and GEER monitoring. The first round of monitoring (covering ESSER I and GEER I) is complete. The second round of monitoring (ESSER II) is nearing completion, with the Preliminary Report due from the vendor 3/31/23 and the final report due May

2023. The third round of monitoring (ARP ESSER) has been contracted. Monitoring activities will be conducted from March 2023 through June 2023, and the final report will be due in September of 2023. The Request for Quotes to procure a vendor for the fourth round of monitoring is pending internal review and approval, with the monitoring activities likely beginning in FY 2022-23 and finishing in FY 2023-24.

Anticipated Completion Date: May 30, 2023
Responsible Contact Person: Mari M. Presley

Finding Number: **2022-040**

Planned Corrective Action: FDOE will take the following actions to enhance FFATA data collection controls to ensure that all required subaward information is accurately reported in the FSRS:

1. Enhance the Division of Early Learning’s FFATA procedures to include creating a static copy of Notice of Award (NOA) workpapers to support each issuance of subaward(s) and saving this file within the Division’s designated location for FFATA reporting.
2. Enhance the Division of Early Learning’s FFATA procedures to include verification by the Division’s assigned FFATA report preparer that all information in the FFATA NOA workpapers agrees with the subaward information on the signed/executed NOA(s), including subaward action/obligation dates and amount(s) for all applicable funding streams to include CCDF, TANF, and SSBG.
3. Enhance the Division of Early Learning’s FFATA procedures to include a multi-layer review and approval process to include preparer and supervisor as documented by a signed routing form.

Anticipated Completion Date: May 31, 2023
Responsible Contact Person: Lisa Zenoz

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

March 17, 2023

**State of Florida
Management’s Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-041**

Planned Corrective Action: The Department of Health (FDOH) has implemented Azure Single Sign On (SSO) for all Florida SHOTS users within the Immunization Section. SSO ensures that all users who separate from FDOH will have access to Florida SHOTS removed upon separation. The onboarding process for other FDOH users of Florida SHOTS (county health department users, etc.) is being conducted, thus ensuring that Florida SHOTS will automatically deactivate a user’s access upon separation from FDOH employment as their credentials will not be authenticated as a FDOH user. FDOH is updating Florida SHOTS user access privilege policies to automatically terminate user accounts if Florida SHOTS has not been accessed by the user for 15 days. Periodic notifications will be sent to local organization account administrators directing them to review organization users and delete any accounts of users who are no longer with the organization.

Anticipated Completion Date: May 31, 2023

Responsible Contact Person: Thomas Bendle, Immunization Section Administrator

Finding Number: **2022-042**

Planned Corrective Action: FDOH has implemented SSO for all Florida SHOTS users within the Immunization Section. The onboarding process for other FDOH users of Florida SHOTS (county health department users, etc.) is being conducted and is projected to be complete by May 31, 2023. FDOH is in the process of updating security controls related to user authentication procedures to be compliant with industry standards to ensure the confidentiality, integrity, and availability of system data.

Anticipated Completion Date: May 31, 2023

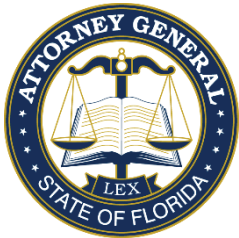
Responsible Contact Person: Thomas Bendle, Immunization Section Administrator

Finding Number: **2022-061**

Planned Corrective Action: FDOH's Federal Compliance and Audit Management Section is working to update its management decision process to meet federal requirements. This will involve creating a new management decision letter that incorporates all elements of the federal requirements.

Anticipated Completion Date: June 1, 2023

Responsible Contact Person: Brittany B. Griffith, Assistant Deputy Secretary for Operations



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March 10, 2023

**State of Florida
Management's Corrective Action Plan –
Florida Department of Legal Affairs
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-007**

Planned Corrective Action: The Bureau will begin completing monitoring visits during a shortened period so that reports are finalized prior to the end of the grant year. The Bureau of Advocacy and Grants Management currently reviews each Quarterly Performance Report; however, the Bureau will work with Agate to develop a tool that can be used through E-grants to validate the submitted Quarterly Performance Report data to clarify the results of the review and include the reviewer's name. The information would then be available in each subgrantee's file.

Anticipated Completion Date: Ongoing

Responsible Contact Person: Christina Harris, Bureau Chief, Advocacy & Grants Management

Finding Number: **2022-059**

Planned Corrective Action: Corrective action was taken, and the first fully documented review done using a system generated list of active users was done after June 30, 2022. Subsequent reviews are being done in accordance with the corrected process.

Anticipated Completion Date: June 30, 2023

Responsible Contact Person: Bruce W. McCormick, 850-414-3514

March 20, 2023

**State of Florida
Management’s Corrective Action Plan –
Florida Department of Management Services
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-037**

Planned Corrective Action: NWRDC has formed a Policy Review Committee that reviews and compares the policies and procedures for both entities. Policies and procedures that are affected by audit findings will take precedence during the review. We will review the current policy and procedure related to this finding to strengthen it to mitigate this finding until we find a more permanent solution.

Anticipated Completion Date: To be determined

Responsible Contact Person: Levis R. Hughes, MBA | CFO, Director of Administration
Division of Finance and Administration

Finding Number: **2022-038**

Planned Corrective Action: Since the State Data Center (SDC) transitioned to the Northwest Regional Data Center (NWRDC), staff have been working to mitigate this finding. This finding was spread across several system types, where some have been fully mitigated, partially mitigated, or have active tickets for mitigation efforts. Staff will continue working with our customers to find solutions to help progress this finding to acceptable mitigation. We also have identified some areas where equipment replacement is necessary to implement mitigation efforts on some systems.

Anticipated Completion Date: To be determined

Responsible Contact Person: Levis R. Hughes, MBA | CFO, Director of Administration
Division of Finance and Administration



February 8, 2023

**State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-002**
Planned Corrective Action: Enhancement of Fiscal Year-end Reporting Controls
Anticipated Completion Date: June 2023
Responsible Contact Person: Shannon Segers

Finding: The FDOR incorrectly recorded a portion of the fiscal year-end net receivables and related unearned revenue, unavailable revenue, and other revenue for sales and use taxes and fees and did not reverse the prior year unavailable revenue closing balance for sales and use taxes and fees.

Recommendation: We recommend that FDOR management enhance year-end financial reporting controls to ensure that all required accounting entries for sales and use taxes and fees are correctly recorded and all necessary adjustments are prepared and recorded to the State's financial statements.

Corrective Action Plan:

The corrective action plan (CAP) will be implemented by the Department's Office of Financial Management (OFM):

1. OFM conducted a review of all year-end procedures for the Financial Systems and Analysis (FS&A) section and updated their procedures prior to June 30, 2022.
2. The Department's Office of the Inspector General (OIG) is conducting a review of those procedures, and any recommendations they make regarding the procedures will be implemented.
3. All year-end procedures will be reviewed and approved by the OFM Director or Deputy Director as they are completed to ensure compliance with the approved procedures.
4. All FS&A team members who work on year-end financial statement procedures will attend the annual Financial Reporting Workshop hosted by the Department of Financial Services each year.



March 22, 2023

State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2022

Finding Number: **2022-023**

Planned Corrective Action: Florida Department of Revenue (FDOR) will improve certain security controls related to user authentication to ensure the confidentiality, integrity, and availability of the System for Unified Taxation (SUNTAX) data and related IT resources.

Anticipated Completion Date: June 30, 2023

Responsible Contact Person: Karen Pickles

Finding Number: **2022-046**

Planned Corrective Action: FDOR will improve certain security controls related to user authentication to ensure the confidentiality, integrity, and availability of the Child Support Enforcement Automated Management System (CAMS) data and related IT resources.

Anticipated Completion Date: September 30, 2023

Responsible Contact Person: Karen Pickles



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis
Governor

Kevin Guthrie
Director

March 23, 2023

State of Florida Management's Corrective Action Plan – Florida Division of Emergency Management For the Fiscal Year Ended June 30, 2022

- Finding Number: **2022-062**
- Planned Corrective Action: The Division is working with a contractor to create a technological solution, Division of Emergency Management Enterprise System, (DEMES), for its grants management system that will automate the FFATA reporting process by project level. The Division is also working with John Shaw at FEMA Region IV to determine the best training/technical assistance solution to assist the agency in achieving compliancy.
- Anticipated Completion Date: TBD
- Responsible Contact Person: Ronald Baker
-
- Finding Number: **2022-063**
- Planned Corrective Action: Due to staffing shortages FDEM was unable to fully correct subrecipient monitoring. To mitigate this finding, FDEM has requested 15 positions, which will be utilized to conduct on site and desk top monitoring of subrecipients. FDEM's subrecipient monitoring policies and procedures are being revised.
- Anticipated Completion Date: TBD
- Responsible Contact Person: Ronald Baker
-
- Finding Number: **2022-064**
- Planned Corrective Action: The Division is working with a contractor to create a technological solution, Division of Emergency Management Enterprise System, (DEMES), for its grants management system that will automate the

Anticipated Completion Date:	FFATA reporting process by project level. TBD
Responsible Contact Person:	Pamela Price

02/28/2023

**State of Florida
Management's Corrective Action Plan –
University of South Florida
For the Fiscal Year Ended June 30, 2022**

Finding Number: **2022-032**

Planned Corrective Action: USF will consult with the U.S. Department of Education regarding the allowability of using Education Stabilization Funds (ESF) to defray lost revenue for the University Medical Services Association (UMSA), a USF direct support organization. If required, reimbursement will be sought from UMSA and the ESF funds will be used for other allowable purposes.

Anticipated Completion Date: June 30, 2023

Responsible Contact Person: Jennifer Condon, Vice President of Business & Finance

OFFICE OF BUSINESS & FINANCIAL STRATEGY

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