

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

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

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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State of Florida Auditor General

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2021-22 FISCAL YEAR

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RON DESANTIS
GOVERNOR

JASON WEIDA
SECRETARY

February 20, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-077 2020-040	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	FAHCA records did not evidence that Florida Medicaid Management Information System (FMMIS) user access privileges were timely deactivated when access was no longer needed.	Fully Corrected	FAHCA designated and trained a tertiary staff member to perform MEUPS terminations for internal staff in the event the primary and secondary staff are unavailable. FAHCA procedures for terminating internal MEUPS users were updated to include the tertiary designee. FAHCA performed additional research into the root cause of the late account terminations for the two users with untimely notification of employment termination. It was determined that the late access terminations were also due to unavailability of the primary and backup AHCA staff responsible for that task. AHCA Helpdesk staff did not require additional training. Corrective action completed on June 30, 2022. Elizabeth Wade (850) 412-3692
2021-078	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Florida Medicaid Management Information System (FMMIS) need improvement to ensure the confidentiality, integrity, and availability of FMMIS data and related information technology (IT) resources.	Not Corrected	<ul style="list-style-type: none"> FMMIS (MEUPS) does not support MFA (Multi Factor Authentication) The recommended functionality is not supported by the current FMMIS provisioning system. Current State procurements include the recommended functionality as requirements. The recommended security controls are requirements of the Agency's new Florida Health Care Connection (FX) System and Single Sign On platform. Integration is expected to start mid-2023 and complete by the end of 2024. Elizabeth Wade (850) 412-3692



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-080	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not always ensure that an independent audit of the accuracy, truthfulness, and completeness of encounter data for each health plan was conducted at least once every 3 years nor post the results of financial audits to its Web site.	Partially Corrected	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). Elizabeth Wade (850) 412-3692
2021-081	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not obtain from health plans a report that included all MLR information required by Federal regulations.	Partially Corrected	FAHCA's MLR Report Template is in the process of being updated to add credibility adjustment line and instructions for comparison. Currently, FAHCA applies credibility adjustments and MLR comparison to plans upon completion of the audit. Expected Completion Date: October 1, 2023 Elizabeth Wade (850) 412-3692
2021-082	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA's confidentiality agreement with its fiscal agent did not include required elements in accordance with the NCCI Technical Guidance Manual for Medicaid Services.	Partially Corrected	FAHCA is reviewing finding with HIPAA and Legal Offices. Elizabeth Wade (850) 412-3692
2021-083 2020-042 2019-036	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.	Partially Corrected	The FAHCA collaborated with its EQRO to ensure the accurate finalization of the federal compliance review tools and is on track to complete the three-year compliance review by the end of the review period. The three-year compliance review period began in January 2022 and will end in December 2024. 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. Elizabeth Wade (850) 412-3692



RON DESANTIS
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JASON WEIDA
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-084 2020-047	Medicaid Cluster ALNs 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.	Fully Corrected	FAHCA reviewed and confirmed Magellan CAPs completed as of February 14, 2022. Elizabeth Wade (850) 412-3692
2021-085	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not ensure that the subservice organization's internal controls related to the Pharmaceutical Rebate Information Management System (PRIMS) were appropriately designed and operating effectively.	Fully Corrected	<ul style="list-style-type: none"> For the first part of the audit period, PRIMS was housed at the New Mexico Data Center (NMDC). Gainwell, the fiscal agent, moved their hosting services from the NMDC to Amazon Web Service (AWS). Since Gainwell canceled their contract with NMDC, NMDC did not perform a SOC audit for PRIMS which would provide evidence of the effectiveness of relevant services organization controls. The AWS SOC report was submitted to the auditors, which covered the last 3 months of the audit period. The Pharmaceutical Rebate Information Management System (PRIMS) is no longer housed at the New Mexico Data Center (NMDC) and is now hosted by Amazon Web Services (AWS). The FAHCA will retrieve the SOC reports from the AWS public web site upon request. Retrieved copy of AWS SOC Report from AWS Web site for the time that the NWDC Contract ended (February 5, 2021) to the end of the audit period (June 3, 2021). Provided SOC Report to the auditor. The Agency began retrieving the AWS reports November 9, 2021. Elizabeth Wade (850) 412-3692



RON DESANTIS
GOVERNOR

JASON WEIDA
SECRETARY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-086	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The list used by the FAHCA to conduct periodic Fraud and Abuse Case Tracking System (FACTS) system user access privilege reviews did not promote an effective review of the appropriateness of all user accounts.	Partially Corrected	Created FACTS system generated User Account Report in March of 2022 for System Administrator to conduct a Quarterly Review of access. First access review was conducted in June of 2022. Will Armstrong (850) 412-4849



RON DESANTIS
GOVERNOR

JASON WEIDA
SECRETARY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALNs 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.	Fully Corrected	<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 completed August 27, 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. Completed August 27, 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." <p><u>2019-038</u></p> <ol style="list-style-type: none"> 1. Fix screening categories <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. Completed August 27, 2021 2. Schedule site visits for providers identified in the audit <ul style="list-style-type: none"> • Site visits completed June 15, 2021 <p>Elizabeth Wade (850) 412-3692</p>



RON DESANTIS
GOVERNOR

JASON WEIDA
SECRETARY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2020-043	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not ensure that cost report audits were conducted in accordance with the approved Florida Medicaid State Plan and Federal regulations.	Fully Corrected	State Plan, effective July 1, 2021, does not have any references to Generally Accepted Auditing Standards (GAAS). Elizabeth Wade (850) 412-3692
2019-033	Refugee and Entrant Assistance State/Replacement Designee Administered Programs (REAP) ALN 93.566 Medicaid Cluster ALNs 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.	Fully Corrected	To ensure that future Medicaid Fee Schedules are implemented into the Florida Medicaid Management Information System (FMIS) 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. Integrated into the HCPCS Procedure guide. Completed June 30, 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. Elizabeth Wade (850) 412-3692

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), report No. 2021-182 (2020-), or report No. 2022-189 (2021-).
Name and Title of Responsible Official(s):
Tom Wallace, Deputy Secretary, Division of Medicaid (2021-077; 2021-078; 2021-080; 2021-081; 2021-082; 2021-083; 2021-084; 2021-085; 2020-041; 2020-043; 2019-033)
Scott Ward, CIO, Division of Information Technology (2021-086)



Ron DeSantis
Governor

July 26, 2022

Barbara Palmer
Director

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-079 2020-044 2019-035 2018-031 2017-043 2016-043 2015-039	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAPD did not ensure that utilization review (UR) and continued stay review (CSR) services for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) complied with Federal regulations.	Partially Corrected	FAPD has not made any adjustments or changes to our original response and Corrective Action Plan for Finding No. 2021-079. Additionally, the QIO requests an updated resident census from each ICF/IID prior to each facility review. The CA-43a is currently in use and has corrected the non-compliance in meeting the Performance Measures. FAPD continues to implement the corrective actions and the finding will remain partially corrected until FAHCA has the mechanisms in place to enforce ICF/IID facilities to timely comply with the QIO requests for information and/or documentation.

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-), report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

Name and Title of Responsible Official(s):

Lori Gephart, Program Administrator – Operations, Provider Supports/Clinical

Aares Williams, Contract Administrator

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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

March 13, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (DCF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-013	Emergency Solutions Grant Program ALN 14.231	FDCF records did not always support expenditures charged to the Emergency Solutions Grant Program (ESGP).	Fully Corrected	<p>The Department implemented process improvements to include the following:</p> <ul style="list-style-type: none"> Centralized the Homelessness Contract Managers to Headquarters under one supervisor in April 2021. Required the use of a unified contract file as a central repository for all contract files (and supporting documentation) in July 2021, with all contract file migrations completed in November 2021. <p>All Homelessness Contract Managers now have the same contract administrator who monitors compliance with the annual contract file review process. These measures ensure ESGP expenditures have appropriate supporting documentation.</p> <p>All corrective actions were completed/implemented by November 2021.</p>
2021-058	Emergency Solutions Grant Program ALN 14.231 Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659	Certain security controls related to user authentication for the FDCF network need improvement to ensure the confidentiality, integrity, and availability of Axiom Pro data and related information technology (IT) resources.	Not Corrected	<p>The Department will evaluate information technology resources and system capabilities based on the results of this analysis; develop a plan to implement security controls related to the user authentication finding.</p> <p>June 30, 2023</p>

2415 North Monroe Street, Suite 400, Tallahassee, Florida 32303-4190

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 (DCF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-059	Emergency Solutions Grant Program ALN 14.231 Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Grants and Other Revenue, Allocation, and Tracking System (GRANTS) need improvement to ensure the confidentiality, integrity, and availability of GRANTS data and related information technology (IT) resources.	Not Corrected	The Department plans to discontinue the usage of the GRANTS legacy system and replace with a new platform, Planning, Accounting, and Ledger Management system (PALM). December 30, 2024
2021-060	Temporary Assistance for Needy Families ALN 93.558 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Florida Online Recipient Integrated Data Access (FLORIDA) system need improvement to ensure the confidentiality, integrity, and availability of FLORIDA system data and related information technology (IT) resources.	Not Corrected	The Department will evaluate information technology resources and system capabilities based on the results of this analysis; develop a plan to implement security controls related to the user authentication finding. June 30, 2023
2021-063	Temporary Assistance for Needy Families ALN 93.558 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Automated Community Connection to Economic Self Sufficiency (ACCESS) Document Imaging (ADI) system need improvement to ensure the confidentiality, integrity, and availability of ADI system data and related information technology (IT) resources.	Not Corrected	The Department will evaluate information technology resources and system capabilities based on the results of this analysis; develop a plan to implement security controls related to the user authentication finding. June 30, 2023
2021-064	Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659	The FDCF did not report timely or accurately report the correct subaward information in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) in accordance with Federal regulations.	Partially Corrected	The Department has written and implemented procedures for completion and quality control for data entered into the Federal Subaward Reporting System. Information is entered monthly and quality assurance checks occur quarterly. Training guidance has been developed for new employees and to serve as a refresher for existing staff.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (DCF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-065	Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659	The FDCF did not provide all required award information to subrecipients.	Fully Corrected	The Department recognized this prior to the recommendation and addressed how to utilize available resources and reporting systems to extract the data to meet the requirement. The Department implemented the use of the SQL Server Management System, Contract Accountability Reporting System, and Florida Accounting Information Resource to produce the Post Award Notice (PAN) to include the Federal Award Identification Number and the Federal award date, as available. On February 22, 2022, the first PAN with this information (as of January 2022) was distributed.
2021-068	Temporary Assistance for Needy Families ALN 93.558	Certain security controls related to user authentication for the Integrated Benefit Recovery System (IBRS) need improvement to ensure the confidentiality, integrity, and availability of IBRS data and related information technology (IT) resources.	Not Corrected	The Department will evaluate information technology resources and system capabilities based on the results of this analysis; develop a plan to implement security controls related to the user authentication finding. June 30, 2023
2021-069	Temporary Assistance for Needy Families ALN 93.558	The FDCF did not reconcile TANF benefits payment data recorded in the Florida Accounting Information Resource Subsystem (FLAIR) to data recorded in the Florida Online Recipient Integrated Data Access (FLORIDA) System to ensure the accuracy of TANF benefits payment data reported to the Federal Government.	Fully Corrected	Written procedures were updated to address the recommendation and provided to auditor staff during field work. The updated procedures were operationally implemented during SFY 2021-22.
2021-070	Temporary Assistance for Needy Families ALN 93.558	FDCF administrative costs for TANF exceeded the allowable amount.	Fully Corrected	The TANF 2020 ACF-196 report for the 9/30/2020 quarter has been revised and submitted to the Administration for Children and Families on 7/21/2022.
2021-071	Temporary Assistance for Needy Families ALN 93.558	The FDCF did not correctly report expenditure data on one TANF Financial Report submitted to the Administration for Children and Families (ACF).	Not Corrected	The TANF 2020 ACF-196 report for the 9/30/2020 quarter has been revised and submitted to the Administration for Children and Families on 7/21/2022. The TANF workpaper has been modified to include a separate line for each quarter to reflect adjustment entries that are made between categories.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (DCF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-072 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 ALN 93.558	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.	Partially Corrected	<p>The following corrective actions were completed/implemented:</p> <ul style="list-style-type: none"> The Department identified and prioritized data exchanges that need to be worked. Notification and training reminders were distributed statewide on June 24, 2021, and July 19, 2021, respectively to reinforce the importance of the timely completion of data exchange processing. Phase I of the integration data exchange projects for Unemployment Compensation Benefits (UCB) and Earned Income Eligibility Verification was completed December 11, 2021. <p>The following corrective actions are in progress with an anticipated completion date of September 30, 2023:</p> <ul style="list-style-type: none"> Phase II of the UCB and Earned Income Eligibility Verification data exchange projects Migration of the Data Exchange Power tool into the AMS system
2021-074	Adoption Assistance ALN 93.659	Certain security controls related to user authentication for the Florida State Families Network (FSFN) system need improvement to ensure the confidentiality, integrity, and availability of FSFN system data and related information technology (IT) resources.	Not Corrected	<p>The Department will evaluate information technology resources and system capabilities based on the results of this analysis; develop a plan to implement security controls related to the user authentication finding.</p> <p>June 30, 2023</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (DCF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-075	Adoption Assistance ALN 93.659	The FDCF did not conduct periodic Florida State Families Network (FSFN) system user access privilege reviews or always timely deactivate the FSFN system user accounts for employees who separated from FDCF employment.	Partially Corrected	<p>March 2022, OITS updated department policy CFOP 50-2, Chapter 2, 'Upon receipt of written or verbal notification of a system user's resignation or separation from the Department, the supervisors and managers are responsible for:' notifying OITS Security Operations and Administration team via the Department's ticketing system. OITS staff can schedule the user's system access to terminate at the close of business on the last workday. OITS provided a list of active FSFN system users to the Office of Child and Family Well-Being for review.</p> <p>In July 2022, the Office of Child and Family Wellbeing completed a review of DCF FSFN system user access privileges. A listing of FSFN system user access privileges was shared with CBCs to conduct a review. The review was completed, and access privileges were removed for users no longer granted access. The Department will complete the review of FSFN user access and privilege annually in July of each year.</p>
2021-076 2020-033 2019-029 2018-025	Social Services Block Grant (SSBG) ALN 93.667	An FDCF expenditure charged to a SSBG program grant was not incurred during the authorized period of performance.	Partially Corrected	This expenditure was moved to the correct grant year on 3/28/2022 by manual adjustment (2230021).
2020-034	Temporary Assistance for Needy Families ALN 93.558 Medicaid Cluster ALN 93.778 State Targeted Response to the Opioid Crisis Grants ALN 93.788 Block Grants for Prevention and Treatment of Substance Abuse ALN 93.959	The FDCF did not always ensure that subrecipients took timely and appropriate action to correct deficiencies noted during monitoring.	Fully Corrected	<p>The Office of Contracted Client Services (OCCS) updated policy, process, and templates to ensure that contract managers consistently make a determination and request Corrective Action Plans from subrecipients based on the Contract Oversight Unit's monitoring findings.</p> <p>The OCCS approves all Corrective Action Plans. The Contract Manager consistently monitors the CAP for subrecipient compliance through completion. This is documented in the contract file.</p> <p>The OCCS also explored options for replacing a contract reporting system but did not find an alternative that met needs.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (DCF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2020-036	Temporary Assistance for Needy Families ALN 93.558 Medicaid Cluster ALNs. 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	The Office of Information Technology Services (OITS) ACCESS Application Director continues to partner with DMS SDC, NWRDC, and Ensono to re-assess this finding to identify options to implement 60GG-2.003(1)(a)5, F.A.C. security controls and mitigate performance risks. The FDCF has mitigating controls which reduce risks associated with deviating from the minimum standards cited 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.) (i.e., firewalls, MFA). The current legacy security controls on the mainframe limit the ability to meet requirements for complex passwords. For a long-term solution, planned migration to a modernized system will eliminate the need for users to access or login to the mainframe and will fully address this finding.
2020-038	Foster Care Title IV-E ALN 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	In July 2022, the Office of Child and Family Wellbeing completed a review of DCF FSFN system user access privileges. A listing of FSFN system user access privileges was shared with CBCs to conduct a review. The review was completed, and access privileges were removed for users no longer granted access. The Department will complete the review of FSFN user access and privilege annually in July of each year.
2018-003	Supplemental Nutrition Assistance Program Cluster ALNs. 10.551 and 10.561	The FDCF did not submit the required Federal Financial Reports to the United States Department of Agriculture (USDA).	Fully Corrected	The Department brought all outstanding FNS-209 report submissions current as of November 2021. The U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS) notified the Department June 6, 2022, of the closure of this finding.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (DCF)

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2018-024 2017-034	Supplemental Nutrition Assistance Program Cluster ALNs. 10.551 and 10.561 Temporary Assistance for Needy Families Cluster ALN 93.558 Refugee and Entrant Assistance State/Replacement Designee Administered Programs ALN 93.566 Medicaid Cluster ALNs. 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 - Fully 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 AMS WD. The ACCESS IT Team planned to review and update the 'AMS WD Guide' dated April 2018 by October 2021. On September 30, 2021, the Department revised and posted the updated AMS WD guide.</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. On June 2, 2022, the Department's ISM and Audit and Compliance Team met with our internal customers to discuss the status and impact of conducting periodic comprehensive review of users' access privileges. The group unanimously agreed to delay conducting users' access privilege reviews until OITS installs/configures an Identification Access Management (IAM) tool, SAILPoint. In August 2022, the Department began configuring SAILPoint to the OITS Enterprise environment by December 30, 2022.</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-), report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Barney Ray, Revenue Management and Partner Compliance Director
Verita Glanton, Economic Self Sufficiency Audit Coordinator
Brian Abbondanza, Information Security Manager
Jessica Tharpe, Assistant Secretary for Child and Family Well-Being
Crystal Demott, Chief Procurement Officer

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February 28, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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)
2021-002 2020-003	Business-Type Activities and Reemployment Assistance Fund Receivables, net; Operating Revenues – Other; Net Position – Restricted for Reemployment Assistance	During the first three quarters of the 2020-21 fiscal year, FDEO management continued to bypass 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.	Fully Corrected	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-003	Reemployment Assistance Fund Accounts payable and accrued liabilities; Receivables, net; Benefit payments: Grants and donations: Net Position – Prior period adjustment: Net Position – Restricted for Reemployment Assistance: Net Position - Unrestricted	For the 2019-20 and 2020-21 fiscal years, the FDEO did not record all accounts payables, receivables, unemployment insurance (UI) benefits payments, or amounts due from the Federal Government for UI benefit payments compensable by June 20 but paid during the period July 1 through September 30.	Partially Corrected	The Department concurs with the finding. FDEO's Bureau of Financial Management has enhanced its procedures to categorize and exclude accounting entries related to prior periods and will automate processes to reduce to the risk of clerical errors.
2021-004	Reemployment Assistance Fund Pooled investments with State Treasury; Receivables, net; Grants and donations; Benefit payments.	The FDEO did not record all unemployment insurance (UI) benefits paid and corresponding amounts due from the Federal Government for the 2020-21 fiscal year.	Fully Corrected	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-014	Unemployment Insurance (UI) ALN 17.225 Workforce Innovation and Opportunity Act (WIOA) Cluster ALNs 17.258, 17.259, and 17.278	The FDEO did not always timely deactivate the Subrecipient Enterprise Resource Application (SERA) user accounts assigned to employees who separated from FDEO employment.	Fully Corrected	This finding has been fully corrected. The corrective action to finding 2021-21 was implemented on April 1, 2022. The Department updated its procedures to ensure that SERA administrators will be notified of employee separations when they occur to allow for immediate termination of access.
2021-015	Unemployment Insurance (UI) ALN 17.225 Workforce Innovation and Opportunity Act (WIOA) Cluster ALNs 17.258, 17.259, and 17.278	Certain security controls related to user authentication for the Subrecipient Enterprise Resource Application (SERA) need improvement to ensure the confidentiality, integrity, and availability of SERA data and related information technology (IT) resources.	Fully Corrected	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-016	Unemployment Insurance (UI) ALN 17.225 Workforce Innovation and Opportunity Act (WIOA) Cluster ALNs 17.258, 17.259, and 17.278	Certain security controls related to user authentication for the Employ Florida (EF) system need improvement to ensure the confidentiality, integrity, and availability of EF system data and related information technology (IT) resources.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Internal Security Unit (ISU) now routes all requests to the Bureau of One-Stop and Program Support (OSPS) for review prior to granting access. OSPS will review all new staff accounts or modifications to staff privileges (both internal and external) and upon approval, will send the recommendation to the ISU for what access and roles are approved. This will allow the program area to better control who has access to certain high-risk areas of Employ Florida and in turn, provide greater data integrity to the system. Proof of routing is available.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-017	Unemployment Insurance (UI) ALN 17.225 Workforce Innovation and Opportunity Act (WIOA) Cluster ALNs 17.258, 17.259, and 17.278	The FDEO did not complete the July through December 2020 Employ Florida (EF) system user access privilege review or always timely deactivate EF system user accounts for employees who separated from FDEO employment.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Department distributed an electronic checklist to the appropriate business area beginning August 1, 2022. The checklist will be audited on a quarterly basis to review the Employ Florida system access and privileges beginning with the 4 th quarter of 2022. Division leadership will be included in the process workflow to ensure local workforce development board leadership accountability. As of July 8, 2022, the Department has developed training for Employ Florida admin users to ensure they understand the expectations of a timely deactivation of users accounts upon separation from the Department or a Local Workforce Development Board. This training will be incorporated in onboarding and provided online to all Local Workforce Development Boards. Additionally, the Department initiated the Identity and Access Management (IAM) project for all agency applications and will prioritize the Employ Florida system to be addressed early in the project.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-018 2020-008	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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 Benefit Information System (RA System) defects that prevent or hinder the processing of RA System data. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made. In April 2021, all training and implementation tasks of the Department's application performance monitoring tool were completed. This tool, along with other application logging tools, is used by developers and operations staff to monitor and analyze code performance of the Reemployment Assistance Claims and Benefits Information System. Additionally, in February 2022, the Department 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. In July 2021, the Department initiated a two-year Reemployment Assistance Modernization Program to implement immediate system performance and functional improvement needs while positioning the Department with a secure, scalable, and sustainable system architecture and agile support processes. Technical system errors and defects related to application edit checks will be resolved through the

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
				Reemployment Assistance Help Center, Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation, and Rules Engine projects. Errors and defects related to business rule implementation will be resolved through the Business Process Optimization and Rules Engine projects. Errors and defects related to system load capacity and batch processing will be resolved through the Cloud Migration and Data Warehouse projects. Application design documentation and development processes will be resolved through the System Development Lifecycle (SDLC) - DevOps project. The Department anticipates these projects will be completed in June 2023.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-019 2020-009 2019-006 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Department continues to work on the two-year Reemployment Assistance Modernization Program, specifically on the Customer Experience/User Experience Mobile-Responsive Software Transformation (CX/UX) project which also includes the Business Process Optimization (BPO) project to promote efficiency and accuracy and develop technical requirements for the CX/UX project. The Department has conducted several workshops since February 2022 and will continue through August 2022. The Department anticipates implementing new claimant-facing screens as part of the CX/UX project by June 2023 and will incrementally implement optimized business processes, including application edits for postmark dates and related date sequencing, through the continuous modernization process beginning in July 2023.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-020 2020-010 2019-008 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs; however, progress has been made. The Department implemented a new scanning and indexing technology in September 2020. A Standard Operating Procedure (SOP) is being drafted, reviewed, approved, and implemented. The new SOP will outline how to research, confirm receipt, and ensure proper placement of the document through the RA Modernization Programs Business Process Optimization project. SOP draft, review, and approval will be completed by December 2022.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-021 2020-011 2019-010 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Department continues to utilize 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. Additionally, the Department continues to work on the Reemployment Assistance Modernization Program's Incremental Customer Experience/User Experience Mobile-Responsive Software Transformation (CX/UX) project which will implement application edit checks to ensure that complete and accurate data are entered in the system, minimizing the creation of incorrect claim issues. This project has an anticipated completion date of June 2023.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-022 2020-012 2019-009 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made and after coordinating with USDOL ETA, the Department received a USDOL ETA Final determination letter dated October 4, 2022 for Audit Report No. 24-22-527-03-225 stating that this finding is corrected.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-023 2020-013 2019-011 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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). As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made. In February 2022, the Department held the first of several Business Process Optimization workshops to identify and analyze existing business processes and technical requirements. These workshops will be conducted through August 2022 to support the development of target state business processes and technical requirements. The Department anticipates implementing the CX/UX project in four phases, which are anticipated to be completed as follows: Core Claims and Claim Status by March 2023, Continued Claims by April 2023, Employers and Third-Party Administrators by May 2023, and Initial Claims by June 2023. Application design documentation and development processes will be resolved through the System Development Lifecycle (SDLC) - DevOps project. The Department anticipates these projects will be completed in June 2023. Additionally, the Department has implemented the "Reemployment Assistance Work Effort Priority, Release, and Deployment Process," which establishes procedures for identifying, analyzing, prioritizing,

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
				and correcting technical system errors and defects for continuous modernization. The Department 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.
2021-024 2020-014 2019-007 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially corrected	The Department concurs with the finding ; however, progress has been made. The Department continues to prioritize the improvement of language translations within the Reemployment Assistance Claims and Benefits Information System. As the Department continues to address and correct this finding, it is actively providing alternate pathways to assist Limited English Proficient (LEP) speaking claimants, The Department continues to enhance the Reemployment Help Center to assist claimants with self-help regarding their Reemployment Assistance claim and this is available in English, Spanish, and Creole. Additionally, the Department has completed a review of the non-monetary determinations it issues to ensure they are in plain language for the

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
				claimant's understanding and the Department is prioritizing the translations of these determinations to Spanish and Creole.
2021-025 2020-015	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Fully Corrected	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-026 2020-016	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Fully Corrected	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-027 2020-017	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Fully Corrected	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-028 2020-018 2019-012 2018-012 2017-006	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Department drafted the standard Roles Matrix, and it has been reviewed by the business area's Subject Matter Experts. This new role matrix will be incorporated into the Universal Security Officers Guide (USOG), which provides internal security officers a standard access reference. Additionally, the Internal Security Unit team is conducting a thorough review as part of their Semi-Annual review for all Reemployment Assistance Claims and Information Benefits system users to be completed by the end of August 2022. The Roles Matrix and Universal Security Guide updates are anticipated to be completed by December 2022.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-029 2020-019	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Department continues to work on the Reemployment Assistance Modernization Program, including the Identity Management and User Authentication project which will result in reducing the time to deactivate an employee upon separation. To support this effort, the Department cataloged and is in the process of refining all employee user roles and preparing a procurement for software that will enable role-based access control for the RA System. These projects are anticipated to be completed in June 2023.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-030 2020-020	Unemployment Insurance (UI) ALN 17.225	In our information technology (IT) operational audit report titled <i>Reemployment Assistance Claims and Benefits Information System (CONNECT)</i> , 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) data and related IT resources continue to need improvement to ensure the confidentiality, integrity, and availability of RA System data and related IT resources. As of June 2021, the FDEO had not corrected the identified deficiencies.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Department continues to focus on the Reemployment Assistance Claims and Benefits Information System (System) security through the Identity Management and User Authentication (IAM) project, which includes front-end identity verification, developing policies and implementing processes to strengthen access control, and monitoring System access. To support this effort, the Department cataloged and is in the process of refining all employee user roles and preparing a procurement for software that will enable role-based access control for the RA System. Additionally, the Security Architecture Review project that began in April 2022 includes analyzing the System's application, platform, operations, and development processes, and providing the Department with specifications to improve System security. These projects are anticipated to be completed in June 2023.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-031	Unemployment Insurance (UI) ALN 17.225	FDEO expenditures charged to the UI program were not always incurred during the authorized period of performance or timely liquidated.	Fully Corrected	
2021-032	Unemployment Insurance (UI) ALN 17.225	The FDEO did not maintain records to support the amounts reported in Federal Performance Reports submitted to the Employment and Training Administration (ETA).	Partially Corrected	The Department concurs with the finding; however, progress has been made through the implementation of the Data Warehouse and Technical Design Documentation and this finding was fully corrected as of December 2022.
2021-033	Unemployment Insurance (UI) ALN 17.225	The FDEO did not correctly report year-to-date values on the Employment and Training Administration (ETA) 2208A, Quarterly UI Above-Base Report.	Fully Corrected	

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-034 2020-021	Unemployment Insurance (UI) ALN 17.225	The FDEO could not provide accurate data for the period July 2020 through June 2021 demonstrating 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	The Department concurs with the finding; however, progress has been made. The Department's System development was completed in May 2022 to align the Federal Pandemic Unemployment Compensation program with the guidance provided in Unemployment Insurance Program Letters (UIPL) 20-21, change 1. Claimant overpayment data processing is continuing to be conducted. The Department anticipates being able to provide complete overpayment data once the integration and processing effort is finalized in August 2022. The Department will continue to work with the Auditor General and the US Department of Labor to ensure compliance.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-035 2020-022	Unemployment Insurance (UI) ALN 17.225	The FDEO did not always ensure or timely ensure that UI claimants complied with the participation requirements of the RESEA program.	Partially Corrected	The Department concurs with the finding; however, progress has been made. The Reemployment Assistance Modernization Program's Service Oriented Architecture/Application Programming Interfaces (SOA/API) project will ensure that these connections are stable in the future. To promote timely adjudication, the Department continues its efforts to increase staffing resources and provide comprehensive training to both newly hired and tenured adjudicators. In addition, the Department contracted with a vendor to assist with fact-finding for claims adjudication which has expedited backlog resolution.
2021-039	Workforce Innovation and Opportunity Act (WIOA) Cluster ALN 17.258, 17.259, and 17.278	The FDEO did not perform subrecipient monitoring to ensure compliance with WIOA nondiscrimination, disability, and equal opportunity requirements.	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-), report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

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

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February 23, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ELDER AFFAIRS (FDOEA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-066	Aging Cluster ALNs. 93.044, 93.045, and 93.053	The FDOEA did not always report the correct subaward amounts in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) in accordance with Federal Regulations.	Fully Corrected	
2021-067	Aging Cluster ALNs. 93.044, 93.045, and 93.053	The FDOEA did not monitor subrecipients in accordance with FDOEA Monitoring Plans or issue management decisions for subrecipient audit findings.	Partially Corrected	As of February 21, 2023, the Department has updated procedures to reflect issuing a management decision letter when Federal award money related to the Aging Cluster is required to be reported, as indicated on the Schedule of Findings and Questioned Costs.

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Laura R. Anderson, Chief Financial Officer

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

February 14, 2023
 Revised

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-045	Career and Technical Education – Basic Grants to States ALN 84.048 English Language Acquisition Grants ALN 84.365 Education Stabilization Fund – Governor's Emergency Relief Fund, Elementary and Secondary School Emergency Relief Fund, Coronavirus Response and Relief Appropriations Act – Emergency Assistance for Non-Public Schools (CRRSA EANS) ALN 84.425 C, D, R	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Florida Grants System (FLAGS) program code changes are implemented into the production environment.	Partially Corrected	FDOE is testing a Systems Configuration Management module that will allow tracking of configuration changes in near real-time and will use that to reconcile changes against our change management and ticketing system.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-046	English Language Acquisition Grants ALN 84.365 Education Stabilization Fund – Governor's Emergency Relief Fund, Elementary and Secondary School Emergency Relief Fund, Coronavirus Response and Relief Appropriations Act – Emergency Assistance for Non-Public Schools (CRRSA EANS) ALN 84.425 C, D, R	The FDOE could not provide records from the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) demonstrating that subawards were timely reported with the information required by the Federal Funding Accountability and Transparency Act (FFATA).	Fully Corrected	
2021-047	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	Certain security controls related to user authentication for the Aware system need improvement to ensure the confidentiality, integrity, and availability of Aware system data and related information technology (IT) resources.	Partially Corrected	FDOE has a project underway to replace the system with a modernized, secured, cloud-hosted Aware case management system that will meet Chapter 60GG-2, F.A.C., standards. FDOE intends on having this new system implemented by Spring 2023.
2021-048	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Aware system program changes are implemented into the production environment.	Fully Corrected	FDOE is testing a Systems Configuration Management module that will allow tracking of configuration changes in near real-time and will use that to reconcile changes against our change management and ticketing system
2021-049	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	The report used by the FDOE to conduct periodic Aware system user access privilege reviews did not promote an effective review of the appropriateness of all user accounts. Additionally, the FDOE did not always promptly deactivate Aware system access privileges upon a user's separation from FDOE employment.	Fully Corrected	FDOE has a standardized process for managing user access and formalized a review process to ensure consistent implementation. DBS 14 Day Account Suspension Procedure DBS Suspended ID Audit Logs Procedure
2021-050	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	Certain security controls related to user authentication for the FDOE network need improvement to ensure the confidentiality, integrity, and availability of Rehabilitation Information Management System (RIMS) data and related information technology (IT) resources.	Partially Corrected	FDOE has a project underway to replace the system with a modernized, secured, cloud-hosted Aware case management system that will meet Chapter 60GG-2, F.A.C., standards. FDOE intends on having this new system implemented by Spring 2023.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-051	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	FDOE change management controls need improvement to ensure that only authorized, tested, and approved Rehabilitation Information Management System (RIMS) program code changes are implemented into the production environment.	Partially Corrected	FDOE is testing a Systems Configuration Management module that will allow tracking of configuration changes in near real-time and will use that to reconcile changes against our change management and ticketing system
2021-052	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	The FDOE was unable to provide system-generated network access controls records evidencing the date that user access rights to the network were disabled or system-generated access control records evidencing the date that a user last accessed the Rehabilitation Information Management System (RIMS). In addition, the FDOE did not periodically review the appropriateness of RIMS user access roles.	Fully Corrected	FDOE has a standardized process for managing user access and formalized a review process to ensure consistent implementation. DVR Account Suspension Procedure DVR Suspended ID Audit Logs Procedure
2021-053	English Language Acquisition State Grants ALN 84.365	Certain security controls related to user authentication for the Comprehensive Management Information System (CMIS) need improvement to ensure the confidentiality, integrity, and availability of CMIS data and related information technology (IT) resources.	Not Corrected	Multifactor authentication was implemented for mainframe users in three waves. The first wave included DOE mainframe users and occurred on July 22, 2022. The second wave included district mainframe users. Wave two was completed on July 28, 2022. The final wave included PECO accounts and was completed on August 8, 2022. Completion Dates: 7/22/2022; 7/28/2022; 8/8/2022
2021-054 2020-029	English Language Acquisition State Grants ALN 84.365	FDOE records did not demonstrate that Comprehensive Management Information System (CMIS) software changes were appropriately tested or approved.	Fully Corrected	FDOE fully implemented the updated Mainframe Production Control Request in January 2022. FDOE formalized a review for CMIS post-production deployment and is reconciling CMIS changes monthly. Mainframe Production Control Request form Mainframe Change Management Review Procedure

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-055	English Language Acquisition State Grants ALN 84.365	The FDOE did not conduct periodic Comprehensive Management Information System (CMIS) user access privilege reviews or timely deactivate the CMIS user accounts for employees who separated from FDOE employment.	Partially Corrected	<p>Finding 2021-055 describes two components:</p> <ol style="list-style-type: none"> 1. Timely deactivation of user accounts for employees who have separated from FDOE 2. Periodic user access privilege review <p>FDOE addressed each aspect of the finding in the following manner:</p> <p><u>Timely deactivation:</u> Beginning on April 27, 2022, the CMIS mainframe undergoes weekly account suspension access reviews as indicated in the FDOE Access Management Review Procedure.</p> <p><u>User access privilege reviews:</u> Through the 2022 FDOE MFA project, all CMIS mainframe access request forms were validated against the system-generated user list. This user access privilege validation occurred on April 19, 2022. Additionally, FDOE has developed a User Access Review Compliance Checks Procedure. Ongoing user access privilege reviews will occur in accordance with this procedure.</p>
2021-056	Education Stabilization Fund – Governor's Emergency Relief Fund, Elementary and Secondary School Emergency Relief Fund ALN 84.425 C, D	FDOE monitoring activities did not validate the allowability of actual subrecipient ESF program expenditures, nor did the FDOE require all subrecipients to provide a Budget Narrative Form documenting the financial plan and uses of funds for carrying out project objectives, services, and activities. In addition, the FDOE did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or perform monitoring activities based on the assessed risk of noncompliance.	Partially Corrected	<p>The Department did not concur with this finding; however, since the finding was made, the Department completed a risk assessment and entered into a contract with a vendor to conduct subrecipient monitoring. As of June 30, 2022, the monitoring was under way.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-057	Education Stabilization Fund – Governor's Emergency Relief Fund ALN 84.425 C	The FDOE did not always provide required award information to all subrecipients or verify the suspension and debarment status of subrecipients.	Partially Corrected	The finding in this instance related to failing to include the required award information to all subrecipients or verify the suspension and disbarment status of subrecipients when using a Memorandum of Understanding (MOU) as the vehicle for issuing a subaward. The Department has incorporated the required information into such MOUs since this finding was raised. Initially, the Department believe it included this information in the MOU template, but further review indicated some items were still missing. For future MOUs issued to entities determined to be sub-recipients, the Department will include its standard DOE 200 form, which contains the required information.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Suzanne Pridgeon, Deputy Commissioner, Finance and Operations

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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
Secretary

July 20, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (FDEP) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALN 66.468	The FDEP did not appropriately verify the suspension and debarment status of all subrecipients receiving DWSRF funds.	Fully Corrected	The program finalized rulemaking effective March 9, 2022 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-)

Name and Title of Responsible Official(s): Angela Knecht, Director of Water Restoration Assistance

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CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

August 16, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDFS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-001	Various	The FDFS did not prepare and furnish financial statements to the Auditor General or prepare and publish the Annual Comprehensive Financial Report (ACFR) within statutorily prescribed time periods.	Partially Corrected	<p>The Florida Department of Financial Services (FDFS) did not fully correct the finding due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 87 – Leases required implementation for fiscal year ended June 30, 2022. The implementation required many changes to the ACFR financial statements, notes, and other required supplemental information. FDFS's current processes to make updates and changes is very manual and labor intensive. For the GASB 87 changes, FDFS established over 23 new general ledger codes, 6 new rollup codes and 31 new funds. FDFS prepared and processed over 13,000 adjustments. There were also programing modifications to FLAIR, the Statewide Master Adjustment application, 25 Access databases, Excel files, and Workiva WDesk.</p> <p>FDFS is working in conjunction with JF Black and Workiva for the systematic development of the ACFR compilation process. This development will greatly reduce or eliminate many of the manual steps it takes to produce an ACFR and provide for better checkoffs and control points all the way to the published document. In addition, this new process will provide for a more even flow of work which will greatly reduce the piling up effect of many task assignments at the December 31st date.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Tammy A. Eastman, Chief, Bureau of Financial Reporting

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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

July 22, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Florida Department of Health (FDOH)

For the Fiscal Year Ended June 30, 2022

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)
2021-011	Child and Adult Care Food Program ALN 10.558	Certain security controls related to user authentication for the Management Information and Payment System (MIPS) need improvement to ensure the confidentiality, integrity, and availability of MIPS data and related information technology (IT) resources.	Not Corrected	Information Systems of Florida, Inc., the vendor that maintains the MIPS, is in the beginning stages of incorporating Multi-Factor Authentication (MFA) into MIPS for FDOH Bureau of Child Care Food Programs (CCFP). MIPS has over 3,000 external users. The vendor will program MIPS to send a numbered code to contractors either by text or email, based on contractor preference. MFA will be the second step when logging into MIPS, once a user has entered a successful Username and Password. Completion of MFA will be by the end of November 2022.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Health (FDOH)
For the Fiscal Year Ended June 30, 2022

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)
2021-012 2020-049 2019-025	Child and Adult Care Food Program ALN 10.558 HIV Prevention Activities Health Department Based ALN 93.940 Special Education – Grants for Infants and Families ALN 84.181 HIV Care Formula Grants ALN 93.917	The FDOH did not verify that all applicable subrecipients were audited, document the timely review of audit reports, or timely determine whether a management decision was required. In addition, the FDOH did not issue a management decision for one subrecipient.	Partially Corrected	The section addressing this finding has experienced high turnover and issues related to hiring replacement staff, both of which have impacted the implementation timeframe. The corrective action measures called for a complete overhaul of the FDOH Single Audit review process to incorporate the final changes under Uniform Guidance 2 CFR, Part 200, Subpart F, and required better data sharing from statewide and internal FDOH offices to: 1) Address the Office of the Auditor General's recommendations from audit finding 2019-025, 2020-049 and this audit finding 2021-012. 2) Meet the added volume of recipients/subrecipient agreements that are subject to Single Audit review/compliance requirements. 3) Improve data source files into the Single Audit TRACKER. 4) Add efficiencies to handle staff shortage and turnover. 5) Add additional automation features to improve and document communications with providers, local Certified Public Accountants, FDOH program offices and county health departments. These corrective action measures are part of FDOH's efforts to fully implement the final changes under the uniform guidance and are being monitored daily to prevent future re-occurrences and maintain consistencies across all providers (big/small or state/federal audits).
2020-048	HIV Prevention Activities Health Department Based ALN 93.940	FDOH expenditures charged to the HIV Prevention Activities Health Department Based program were not always incurred during the authorized period of performance.	Fully Corrected	
2019-003	Child and Adult Care Food Program ALN 10.558	The FDOH did not include the correct citations to Federal regulations in subaward agreements.	Partially Corrected	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 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, 2022.

Note: (1) Finding Nos. refer to audit findings in report No. 2020-170 (2019-), report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

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



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March 21, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF LEGAL AFFAIRS (FDLA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-087 2020-046	Medical Cluster ALNs 93.775, 93.777, and 93.778	The list used by the FDLA to conduct periodic HCL Notes user access privilege reviews did not promote an effective review of the appropriateness of all user accounts.	Partially corrected	Finding is partially corrected because a review based on a system generated list was not done throughout the audit period. Subsequent reviews are being done in accordance with the corrected process.
2021-088	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	Certain security controls related to user authentication for HCL Notes need improvement to ensure the confidentiality, integrity, and availability of HCL Notes data and related information technology (IT) resources.	Fully corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

Name and Title of Responsible Official(s):


Douglas B. Smith, III
Chief Information Officer

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January 18, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-061 2020-031 2019-023 2018-021 2017-031	Various	In our information technology (IT) operational audit report titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2022, we noted in Finding 4 that State Data Center (SDC) processes for performing and documenting periodic access reviews for the network, Windows server, open systems, and Oracle database environments did not adequately ensure that assigned access privileges remained appropriate.	Not Corrected	While no overall agency policy exists the platforms each have processes to perform access reviews within the capability of current staffing levels and funding.
2021-062 2020-030 2020-032 2019-022 2019-021 2018-021 2017-031	Various	In our information technology (IT) operational audit report titled <i>Department of Management Services – State Data Center Operations</i> , dated March 2022, we noted in Finding 7 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 SDC and customer entity data and related IT resources.	Not Corrected	The SDC continues to work towards improving operational controls for user authentication, centralized logging, and alerting within the capability of current staffing levels and funding.
2016-024 2015-017	Statewide Cost Allocation Plan (SWCAP)	Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance.	Partially Corrected	The Department of Management Services (DMS) will continue to provide periodic funding model analyses to the Governor and Legislature to assist with decisions concerning rate adjustments and spend plans. DMS plans to contact the Department of Financial Services to request a rollover from Department of Health and Human Services and work with Department of Purchasing (internal to DMS) to eliminate or reduce the excess balance.

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-), report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Findings 2021-061 and 2021-62 – Jason Johnson, Cybersecurity Solutions Manager; Finding 2016-024 – Levis Hughes, CFO, Director of Administration.

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August 4, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-005	General Fund Receivables, net; Unavailable revenue; Expenditures – General Government	The FDOR did not record the fiscal year-end net receivables or related unavailable revenue for sales and use taxes and fees estimated to be collected after July 31, 2021, or reverse the prior year unavailable revenue closing balance for sales and use taxes and fees.	Partially Corrected	Of the 7 steps in the corrective action plan, only step 1 has been completed. The review of all year-end procedures and revise the procedures as needed, has been completed.
2021-036 2020-025 2019-015	Unemployment Insurance (UI) ALN 17.225	Internal controls for UI tax payment processing need improvement.	Fully Corrected	Service organization implemented changes and GTA management reviewed.
2021-037	Unemployment Insurance (UI) ALN 17.225	Certain security controls related to user authentication for the Image Management System (IMS) need improvement to ensure the confidentiality, integrity, and availability of IMS data and related information technology (IT) resources.	Partially Corrected	Certain security control improvements were tested in ISP and should be in place Department-wide by 12/31/22.
2021-038	Unemployment Insurance (UI) ALN 17.225	Certain security controls related to user authentication for the System for Unified Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology (IT) resources.	Partially Corrected	Certain security control improvements were tested in ISP and should be in place Department-wide by 12/31/22.
2021-073	Temporary Assistance for Needy Families ALN 93.558	Certain security controls related to user authentication for the Child Support Enforcement Automated Management System (CAMS) need improvement to ensure the confidentiality, integrity, and availability of CAMS data and related information technology (IT) resources.	Partially Corrected	Certain security control improvements were tested in ISP and should be in place Department-wide by 12/31/22.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2020-024	Unemployment Insurance (UI) ALN 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.	Fully Corrected	Last review was completed in April 2022.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

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



Florida Department of Transportation

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JARED W. PERDUE, P.E.
SECRETARY

August 4, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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.	Fully 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 training resources. During FY21-22 the Local Program Office updated its Local Programs Manual to substantially expand its guidance for subrecipient monitoring, setting minimum standards and including sample risk assessment and monitoring plan templates.
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.	Finding does not warrant further action	Pursuant to 60GG-2.001, F.A.C., the Department's risk steering committee (established under 60GG- 2.002, F.A.C.) has approved acceptance of the risk associated with this finding. A copy of the confidential documentation supporting this decision has been provided to Florida Digital Services and the Auditor General.

August 4, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
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.	Fully 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 added to the Forms library as of July 2021.

Note: (1) 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
- 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



James S. Hartsell
Executive Director

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Ron DeSantis
Governor
Ashley Moody
Attorney General
Jimmy Patronis
Chief Financial Officer
Nikki Fried
Commissioner of Agriculture

21 July 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Veterans' Affairs (FDVA)
For the Fiscal Year Ended June 30, 2022

<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)
2021-042	Veterans State Nursing Home Care (VSNHC) ALN 64.015	The FDVA did not ensure that the service organization and subservice organization's internal controls related to the MatrixCare Skilled Nursing Facility system (MatrixCare) were appropriately designed and operating effectively.	Partially Corrected	The SOC reports had to be requested as the vendor, MatrixCare, does not automatically provide them to their clients. No follow-up was documented with the MatrixCare.
2021-043	Veterans State Nursing Home Care (VSNHC) ALN 64.015	Certain security controls related to user authentication for the MatrixCare Skilled Nursing Facility system (MatrixCare) need improvement to ensure the confidentiality, integrity, and availability of MatrixCare data and related information technology (IT) resources.	Partially Corrected	MatrixCare SSO of subservice organizations must be completed prior to FDVA adding MatrixCare as a service organization in CyberArk IDP. One SVNH has been provisioned to use MatrixCare SSO; i.e., COPAS, and the remaining eight will be completed by 12.30.22.
2021-044	Veterans State Nursing Home Care (VSNHC) ALN 64.015	The FDVA did not conduct periodic reviews of MatrixCare Skilled Nursing Facility system (MatrixCare) user access privileges.	Partially Corrected	Information Security Governance Policy, 5030.612, has been replaced with Enterprise Data Strategy and Governance Policy, 5030.622. 5030.622 has been preliminarily approved by the Board of Directors (BoD) and is currently under legal review for final BoD approval.

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Dr. Teresa Stillwell, Chief Information Officer

"Honoring those who served U.S."

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STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENTRon DeSantis
GovernorKevin Guthrie
Director

March 8, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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)
2021-010	Wildfires and Hurricanes Indemnity Program (WHIP) Plus ALN 10.129	The FDEM did not report subaward information required by the Federal Funding Accountability and Transparency Act (FFTA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	No Longer Valid	Upon further inquiries with the U.S. Department of Agriculture, the FFATA reporting cited in the finding does not apply to the WHIP Plus beneficiaries noted in the finding.
2021-041	Coronavirus Relief Fund (CRF) ALN 21.019	Contrary to Federal regulations, the FDEM did not monitor the activities of CRF subrecipients. Such monitoring is to include, for example, reviewing subrecipient audit reports and determining whether management decisions are required for any audit findings related to the Federal award.	Partially Corrected	FDEM has put in place a process for reviewing the FY 2021 Federal Single-Audits for the CRF that ensures that Management Decision Letters are issued in a timely manner. FDEM is developing procedures for broader subrecipient monitoring for the CRF and recently recruited an employee for the Special Grants team who will deal with programmatic compliance. FDEM will establish policies and procedures that ensure that newly established temporary grant programs with developing guidance, such as the Coronavirus Relief Fund (CRF), are subject to the most appropriate levels of risk assessment and subrecipient monitoring.
2021-089	Disaster Grants – Public Assistance (Presidentially Declared Disasters) ALN 97.036	The FDEM did not timely report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	Partially Corrected	FDEM recently conducted a comprehensive business-process analysis for federal grants management, to include FFATA reporting. FDEM is using this analysis to develop a technological solution to complete this reporting timely.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-090	Disaster Grants – Public Assistance (Presidentially Declared Disasters) ALN 97.036	The FDEM did not correctly report the Federal share of unliquidated obligations on one Federal Financial Report submitted to the Federal Emergency Management Agency (FEMA).	Fully Corrected	We agree with the recommendation that FDEM strengthen Federal Financial Report review controls to ensure that all Disaster Grants program information is accurately reported to FEMA. It is our intention to start the reconciliation process earlier than previously started to allow the reviewer time to review all information entered matches the grant reports to ensure that Federal Financial Reports reflect accurate information.
2021-091 2020-050	Disaster Grants – Public Assistance (Presidentially Declared Disasters) ALN 97.036	The FDEM did not monitor subrecipients in accordance with FDEM procedures. In addition, the FDEM did not always timely document the review of subrecipient audit reports, determine whether a management decision was required, or issue management decisions for subrecipient audit findings.	Partially Corrected	FDEM is timely reviewing subrecipient audit reports and issuing management decision letters when required. FDEM relies on interactions with the subrecipient throughout the project to ensure the subawards are used for authorized purposes. 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 onsite and desktop monitoring of subrecipients. FDEM subrecipient monitoring policies and procedures are being revised.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-), or report No. 2022-189 (2021-).

Name and Title of Responsible Official(s): Melissa Shirah, Recovery Bureau Chief



RON DESANTIS
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August 3, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA EXECUTIVE OFFICE OF THE GOVERNOR (FEOG)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2021-040	Coronavirus Relief Fund (CRF) ALN 21.019	The allowability of claimed Coronavirus Relief Fund (CRF) expenditures was not always supported by appropriate records or methodology.	Fully Corrected	The Office of Policy and Budget has updated procedures for the review and reporting of claim expenditures for CRF. FDOC, FDEO, and FWCC were instructed to provide adequate documentation and methodology to support allowable expenditures. The Office has completed a review of the claim expenditures and documentation received for the agencies and has updated the quarterly financial progress report for the period ending June 30, 2022.

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021).

Name and Title of Responsible Official(s): James Uthmeier, Chief of Staff, Executive Office of the Governor

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June 30, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY (FAU)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALN 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.	Fully Corrected	Our procedures include an annual review of our National Student Clearinghouse Submission schedule to identify any gaps between the NSLDS Roster schedule and our submission schedule. We've identified the months of September, December, January and May as needing an "Ad Hoc NSLDS Roster". Additionally, we run our Clearinghouse Enrollment Cleanup report at the beginning of each semester to identify students who require an update to their enrollment status due to their dropping of all courses prior to the start of the term.

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

Name and Title of Responsible Official(s): Tracy L Boulukos, M.S., Assistant Vice President for Financial Aid and New Student Service Initiatives

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July 18, 2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
NEW COLLEGE OF FLORIDA (NCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Finding No. {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 ALN 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.	Fully Corrected	Procedures and reports were enhanced to ensure enrollment reporting data was accurately reported and transferred to NSLDS. In addition, quality control activities were put in place to identify potential inaccuracies.

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

Name and Title of Responsible Official(s): Rebecca Noss, Assistant Registrar

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July 8, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	The unofficial withdrawal update files were transmitted to the National Student Clearinghouse on the following dates: 1. Fall 2020: sent August 20, 2021 2. Spring 2021: sent August 25, 2021 3. Summer 2021: sent September 3, 2021 4. Fall 2021: sent January 6, 2022 The Registrar Office has a PS query that identifies who withdrew unofficially in the target term and update the statuses to withdrawn. The file is submitted to the NSC. This has been fully corrected as of December 31, 2021.
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.	Fully Corrected	The university completed its IT risk assessment and submitted it's finding to the FSA_IHECyberCompliance team. We received a response from them indicating we satisfied this requirement for the year of 2020. They informed us that they have closed this audit finding. Fully corrected as of June 2, 2022.

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

Name and Title of Responsible Official(s):

X 

Alexander Cartwright
President, UCF

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August 30, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
CHIPOLA COLLEGE (CC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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): Beverly Hambright, Director of Financial Aid

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DAYTONA STATE COLLEGE

August 3, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DAYTONA STATE COLLEGE (DSC) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 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.	Fully Corrected	As of Fall 2021, Daytona State College (DSC), created a comprehensive report to compare data sent to NSC and NSLDS with information in our SIS system.
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).	Fully Corrected	Financial Aid and Records worked together to create a report to ensure both departments have the correct withdrawal dates of students.

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): Heid Pinney, Director of Financial Aid Services

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07/25/2022

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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 ALNs. 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	
2020-056	Student Financial Assistance Cluster ALNs. 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.	Fully Corrected	

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

Name and Title of Responsible Official(s): Wanda Ford, Vice President Finance and Administration 07/25/2022

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Hillsborough Community College

www.hccfl.edu
877.736.2575

August 1, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS HILLSBOROUGH COMMUNITY COLLEGE (HCC) FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALNs. 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	N/A

Note: (1) Finding No, report No. 2021-182 (2020-).

Name and Title of Responsible Official(s):

Tierra N. Smith

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Date: 2023.02.10 08:08:25 -05'00'

Director of Financial Aid & Veteran Affairs

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INDIAN RIVER STATE COLLEGE

Finance Division

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

August 2, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Indian River State College (IRSC)

For the Fiscal Year Ended June 30, 2022

<i>Finding No(s). (1)</i>	<i>Program/Area</i>	<i>Brief Description</i>	<i>Status of Finding</i>	<i>Comments (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.	Fully corrected	The finding has been fully corrected as of June 30, 2022. The College will continue to monitor and ensure timely return of unclaimed Title IV Higher Education Funds (HEA) funds to applicable Federal programs.

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

Name and Title of Responsible Official(s): Edith R. Pacacha, Associate Vice President of Finance

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September 19, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE (MDC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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.	Fully Corrected	The College 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.	Fully Corrected	The College implemented modifications as of June 2022, enabling the enrollment report to capture course sessions previously not included as well as the effective dates of the last day of attendance.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-053/054)

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

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7/20/2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALN 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	Due to the sunsetting of PBSC legacy financial system and the implementation of the new Financial system Workday for Student that went live for the 2021-2022 academic year, there was a delay in our process of returning unclaimed Title IV funding. Additionally, we had multiple staff turnover of key personnel in the areas of Student Finance, Banking and Financial Aid who work collaboratively on the process of returning unclaimed Title IV funding. Having a full 12-month cycle of a new system implementation we have been able to update our processes due the system change and have also filled vacant positions recently beginning January of 2022. The returning of unclaimed Title IV funding has been partially corrected for Fiscal Year 2022 and is expected to be fully corrected in Fiscal Year 2023, using the revised internal procedure due to new system implementation for student financials.

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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7/21/2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PASCO-HERNANDO STATE COLLEGE (PHSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALNs. 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	

Note: (1) Finding No(s). refer to audit findings in 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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February 8, 2023

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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)
2020-052	Student Financial Assistance Cluster ALN 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 transitioned from one financial aid software, JFA, back to Financier which was used in prior years. Financier has some limitations in calculating need for Federal Unsubsidized Loans. Those limitations are being reviewed by a software consultant.</p> <p>For the 2022-23 award year, the College has created a detective control procedure where all students who have loans disbursed will have a 100% secondary review to determine the status of overawards. This new detective control will be conducted every month until the end of the award year.</p> <p>Polk financial aid staff will continue to work with the software provider to further resolve the configuration and software issues.</p>
2020-055	Student Financial Assistance Cluster ALNs 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	<p>During 2021 the College completed the Gramm Leach Bliley Act Information Technology Risk Assessment with an external contractor, Warren Averrett. The College is in the process of addressing all findings in the assessment report.</p> <p>Documentation will be created to reflect all corrective actions.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALNs. 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 transition to another financial aid software and additional configuration was needed. In addition, during the Fall 2022 term the College was required to do a full file reconstruction for a prior year for Return to Title IVs which took significant time to complete. Over 1000 student files were manually reviewed to meet the requirements for the U.S. Department of Education. The College has made adjustments in the staffing in this area moving forward. Also, Financial Aid has trained additional staff to ensure that there is sufficient staffing to meet the required deadline during peak periods.</p> <p>In addition, the financial aid office has implemented a new detective control where there will be a secondary review of all Return to Title IVs performed to confirm accuracy and make adjustments as needed.</p>

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

Name and Title of Responsible Official(s): Angela M. Falconetti Angela M. Falconetti, President

February 9, 2023

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 SEMINOLE STATE COLLEGE (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<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"	Effective Summer 2023, Seminole State College will take the following action to address the listed finding. Any student who stops attending all classes without officially withdrawing will receive an unofficial withdrawal. If academic activity cannot be confirmed, the Return to Title IV calculation will be performed using the semester midpoint. This action will result in timely reporting of the student's enrollment change to NSLDS.

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



Johnny Craig
 Vice President
 Student Affairs &
 Enrollment Management
 Seminole State College

Altamonte Springs | Geneva | Heathrow | Oviedo | Sanford/Lake Mary

100 Weldon Boulevard | Sanford, FL 32773-6199 | 407.708.4722 | seminolestate.edu

A Diverse Learning Community | An Equal Access/Equal Opportunity College

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July 26, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SOUTH FLORIDA STATE COLLEGE (SFSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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 ALNs. 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 NSLDS reporting was closely reviewed during the 2021-22 fiscal year, resulting in the development of new cross functional reporting and monitoring processes. Beginning with the 2022-23 fiscal year, the college has updated the processes to allow for closer monitoring of the accuracy related to enrollment changes.

Note: (1) Finding No report No. 2021-182 (2020-)

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

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September 14, 2022

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
THE COLLEGE OF THE FLORIDA KEYS (TCFK)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<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	Effective academic year 2021-2022, the College edited its NSCH enrollment reporting to reflect withdrawals from individual coursework. The College's Banner ERP system excludes withdrawal codes from time status hours. This change adjusts the student's time status to reflect the appropriate course load for NSCH and NSLDS reporting purposes. This means that a student initially reported as FT enrollment (enrolled in 12+ credit hours) and subsequently withdrawals from 3 credit hours during the reporting term, would be accurately reported to NSCH and NSLDS as three-quarter time (9 – 11.99 credit hours) during the subsequent scheduled enrollment reporting. The College reports four enrollment reports per semester as set forth by NSCH.
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.	Fully Corrected	The College has designed and implemented safeguards to control and identify risks, including: completing a formal risk assessment using a third-party auditing firm; confirming safeguards and controls in place, working to identify additional controls needed to cover any gaps identified in the formal risk assessment; and budgeting additional funds to be used in support of improvements in the Information Security Program with an on-going risk assessment strategy that includes both internal and external reviews on a recurring basis.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-054/055)

Name and Title of Responsible Official(s): Jose A. Reyes
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 Date: 2022.09.15 15:43:16 -04'00'
 Director of Financial Aid and Veteran Services Equity Officer