STATE OF FLORIDA

MANAGEMENT'S CORRECTIVE ACTION PLAN

PREPARED AND SUBMITTED BY MANAGEMENT IN ACCORDANCE WITH THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2025

RON DESANTIS
GOVERNOR

SHEVAUN L. HARRIS
SECRETARY

February 12, 2026

State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-001**
Planned Corrective Action:	Enhance year-end financial reporting controls including an updated financial reporting checklist that requires the completion of all accounting entries for the Medicaid Drug Rebate Program receivables and related unavailable revenue for financial statement reporting purposes.
Anticipated Completion Date:	November 30, 2026
Responsible Contact Person:	Timothy Hsieh

Finding Number:	**2025-002**
Planned Corrective Action:	Enhance year-end financial reporting controls including a strengthened review process for recording Medicaid claims payable and related amounts for financial statement purposes.
Anticipated Completion Date:	November 30, 2026
Responsible Contact Person:	Timothy Hsieh

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March 20, 2026

State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-035**
Planned Corrective Action:	FAHCA management will enhance reporting controls to ensure that all applicable CHIP subaward action information is timely reported in accordance with FFATA.
Anticipated Completion Date:	Completed
Responsible Contact Person:	Kimberly Jordan

Finding Number:	**2025-036**
Planned Corrective Action:	Amend FHKC Contract – the FAHCA shall amend MED222 to ensure the subrecipient is notified in accordance with 45 CFR 75.352 and all appropriate audit requirements are incorporated into the contract; provide training to Contract Manager(s) on the established procedures for subaward notification.
Anticipated Completion Date:	April 30, 2026
Responsible Contact Person:	Suzi Kemp

Finding Number:	**2025-037**
Planned Corrective Action:	When accessing FMMIS, State users must connect through the State's network, which includes the required security controls. To further improve access controls the Agency is currently implementing a cloud-based identity and access management service that provides multi-factor authentication.
Anticipated Completion Date:	December 2026
Responsible Contact Person:	Nancy Massey

Finding Number:	**2025-039**
Planned Corrective Action:	To proactively address these issues, FAHCA has taken several steps to improve efficiency and survey scheduling accuracy. The Quality Assurance and Performance Improvement Protocol, revised in 2024, has enhanced tracking measures to better identify and prioritize surveys requiring scheduling. Both management and schedulers participated in targeted training sessions held in August 2024 and

	December 2024. In addition, Monthly Scheduler calls are conducted to provide ongoing guidance and support to field offices regarding scheduling needs and best practices. Furthermore, scheduling workload updates are reviewed every two weeks during Bureau Call Meetings with schedulers and managers to ensure continual monitoring of survey scheduling needs and progress. This improvement reflects the commitment of staff and leadership to proactively respond to challenges and implement strategies that advance the agency's overall performance.
Anticipated Completion Date:	September 15, 2026
Responsible Contact Person:	Mary Maloney
Finding Number:	**2025-040**
Planned Corrective Action:	Risk-Based Screenings – Death Master File (DMF): The Agency continues to make incremental improvements in its use of the SSA DMF during provider enrollment and re-enrollment. To achieve further progress and resolve this finding, the Agency is evaluating additional opportunities and taking steps to leverage the Enterprise Data Warehouse and other Medicaid infrastructure tools during these processes. The Agency will also explore the use of these tools to support real-time checks related to Risk-Based Screenings – NPPES and to enhance the review and resolution of LEIE and SAM matches.
Anticipated Completion Date:	June 2027
Responsible Contact Person:	Nancy Massey
Finding Number:	**2025-041**
Planned Corrective Action:	FAHCA management will enhance controls to ensure that all identified overpayments are timely reported to CMS for refunding of overpayments on Form CMS-64 in accordance with Federal regulations.
Anticipated Completion Date:	December 31, 2026
Responsible Contact Person:	Kimberly Jordan
Finding Number:	**2025-042**
Planned Corrective Action:	FAHCA added a comparison of MLR information with the annual audited financial report required under 42 CFR section 438.3(m) on the MLR Exhibit tab on the ASR template. MLR comparison was added on April 10, 2024, and plans were notified by email on April 17, 2024. The effective reporting date for the new MLR implementation went into effect on July 1, 2024. The 2024 audited ASR, issued in September 2025, includes MLR comparison.
Anticipated Completion Date:	Completed on September 1, 2025

Responsible Contact Person: Mercedes Bosque

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Florida Department of Agriculture and Consumer Services

Commissioner Wilton Simpson

March 19, 2026

State of Florida
Management's Corrective Action Plan –
Florida Department of Agriculture and Consumer Services
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-003**
Planned Corrective Action:	To address this finding, FNW immediately implemented a temporary solution. On or about September 8, 2025, FNW created a ticket to commence work on a permanent solution to address the audit finding. The solution deployed on March 18, 2026.
Anticipated Completion Date:	March 18, 2026
Responsible Contact Person:	Terricka Washington, Division of Food, Nutrition and Wellness Information Office/LaSharonté Williams-Potts, Assistant Division Director
Finding Number:	**2025-004**
Planned Corrective Action:	During training on the new Federal Funding Accountability and Transparency Act (FFATA) reporting system, the department understood federal guidance to require the creation of a new report each month, consistent with the process used in the previous system. However, the department later discovered that the new system aggregates amounts cumulatively across reports. As a result, generating new reports each month inadvertently created the appearance of overstated expenditures. The correct procedure is to update the existing report rather than create a new one. This issue was identified and resolved within three months (three reporting periods). Since implementing the corrected process, the department's reporting has been accurate and compliant. The Department will continue to follow the current

procedure, which has proven effective and ensures the integrity of its reporting.

Anticipated Completion Date:	The department's new process was implemented June 2025.
Responsible Contact Person:	Jim Lewandowski, Division of Administration, Chief of Finance and Accounting; Trisha Williams, Assistant Chief of Finance and Accounting

Respectfully Submitted,



Vianka Colin
Division Director
Division of Food, Nutrition and Wellness

3/20/2026

State of Florida
Management's Corrective Action Plan –
Florida Department of Children and Families
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-023**
Planned Corrective Action:	The Office of Information Technology Services (OITS) ACCESS application team that supports the FLORIDA system is in year four of a multi-year modernization initiative. By the end of 2027, all FLORIDA front-end functionality is expected to be available through the ACCESS Management Portal, and staff will no longer have direct access to the FLORIDA mainframe. Given the current modernization progress and the planned elimination of direct mainframe access by the end of 2027, the Department acknowledges and accepts the residual risk during this transition.
Anticipated Completion Date:	06/30/2028
Responsible Contact Person:	Angela Carney, Audit & Compliance Consultant
Finding Number:	**2025-024**
Planned Corrective Action:	The Department shall review internal processes to identify mechanisms for documenting the deactivation of user access privileges.
Anticipated Completion Date:	12/30/2026
Responsible Contact Person:	Angela Carney, Audit & Compliance Consultant
Finding Number:	**2025-025**
Planned Corrective Action:	DCF Revenue Management will collaborate with the Office of Contracted Client Services and Information Technology (IT) to address FFATA reporting deficiencies. DCF will evaluate and strengthen Post Award Notice (PAN) data management processes that support FFATA reporting, reduce reliance on manual data entry where feasible, strengthen coordination between and enhance staff training on federal FFATA requirements to improve reporting accuracy and reporting controls. Improvements and enhancements to ensure timely notification of subaward executions and amendments will include: • Automated or system-based notification workflows will be implemented, where feasible, to reduce reliance on manual

communication between Budget, Contract Managers, and Revenue Management.

• Contract Administration will reinforce internal procedures requiring prompt submission of executed subawards and amendments by Contract Managers and their supervisors.

• Targeted training will be provided to Contract Managers on FFATA reporting triggers, including distinctions between total subaward amounts and expenditures, to address the misunderstanding identified in the audit by a sub-office in Administration.

DCF will also enhance and expand monitoring tools, maintain ongoing reporting training, and strengthen internal communication to ensure compliance with federal regulations and reduce the time between subaward issuance and reporting in FSRS (SAM.gov). The Department has set an implementation completion target date of September 30, 2026, for development, testing, approval, updating procedures, and training on reports and federal requirements.

Anticipated Completion Date: 09/30/2026

Responsible Contact Person: Crystal Sims, Chief of Revenue Management

Finding Number: **2025-026**

Planned Corrective Action: The Florida Department of Children and Families (DCF) acknowledges the finding regarding subrecipient risk assessment and monitoring requirements. DCF recognizes the requirements set forth in 45 CFR 75.352(b) and (d) and section 402.7305(4), Florida Statutes, which require pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward, and to conduct monitoring activities commensurate with the assessed level of risk.

DCF has developed a standardized assessment tool to determine the risk level for each subrecipient. Risk assessments and monitoring activities have begun. And DCF will complete a comprehensive risk assessment of all active contracts using this tool. Based on the results, DCF will develop a risk-based schedule for contract monitoring site visits.

DCF continues to evaluate its monitoring processes and allocate resources to strengthen oversight of subawards. While oversight activities occur across a variety of Department offices including financial monitoring, contract manager oversight, and administrative compliance reviews, those activities are not currently documented within a single, clearly defined risk-based monitoring framework aligned with the federal requirements referenced above.

The efforts include implementing documented risk assessments and monitoring activities that incorporate administrative, fiscal, and

	programmatic considerations, as applicable, and support development of risk-informed monitoring schedules and improved documentation of oversight activities. Additionally, DCF is developing a broader monitoring roadmap to assess existing monitoring practices across programs and identify opportunities to enhance consistency, coordination, and documentation of monitoring activities aligned with federal requirements.
Anticipated Completion Date:	12/31/2027
Responsible Contact Person:	Tami Gonyea, Deputy Assistant Secretary - OCFW
Finding Number:	**2025-027**
Planned Corrective Action:	FDCF continues the phased approach of modernizing its eligibility (ACCESS) system. The modernization of the FLORIDA legacy eligibility system started development in State Fiscal Year 2025-2026 and includes the operational analysis of the state's data exchange processes.
Anticipated Completion Date:	June 30, 2027
Responsible Contact Person:	Chris Presnell, Director of Data and Information Technology
Finding Number:	**2025-028**
Planned Corrective Action:	FDCF will perform periodic monitoring and issue a policy refresher to ensure child support sanctions are timely reviewed and properly imposed.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Robert Hogan, Chief of Quality Management Terri Lynch, Director of ESS Operations
Finding Number:	**2025-032**
Planned Corrective Action:	The Office of Economic Self Sufficiency's Refugee Contract team will develop and utilize a comprehensive risk assessment tool to evaluate subrecipient's risk of noncompliance with subaward requirements.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Omesha James, Contract Manager Supervisor (Refugee Program) Laura Kirksey, Director of Business Operations

Finding Number:	**2025-034**
Planned Corrective Action:	The Florida Department of Children and Families (DCF) acknowledges the finding regarding subrecipient risk assessment and monitoring requirements. DCF recognizes the requirements set forth in 45 CFR 75.352(b) and (d) and section 402.7305(4), Florida Statutes, which require pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward, and to conduct monitoring activities commensurate with the assessed level of risk. DCF has developed a standardized assessment tool to determine the risk level for each subrecipient. Risk assessments and monitoring activities have begun, and DCF will complete a comprehensive risk assessment of all active contracts using this tool. Based on the results, DCF will develop a risk-based schedule for contract monitoring site visits. DCF continues to evaluate its monitoring processes and allocate resources to strengthen oversight of subawards. While oversight activities occur across a variety of Department offices including financial monitoring, contract manager oversight, and administrative compliance reviews, those activities are not currently documented within a single, clearly defined risk-based monitoring framework aligned with the federal requirements referenced above. The efforts include implementing documented risk assessments and monitoring activities that incorporate administrative, fiscal, and programmatic considerations, as applicable, and support development of risk-informed monitoring schedules and improved documentation of oversight activities. Additionally, DCF is developing a broader monitoring roadmap to assess existing monitoring practices across programs and identify opportunities to enhance consistency, coordination, and documentation of monitoring activities aligned with federal requirements.
Anticipated Completion Date:	12/31/2027
Responsible Contact Person:	Tami Gonyea, Deputy Assistant Secretary - OCFW

Finding Number:	**2025-038**
Planned Corrective Action:	FDCF will evaluate its manual closure process and if necessary, make adjustments to ensure appropriate action is taken when a manual review is required.
Anticipated Completion Date:	December 31, 2026
Responsible Contact Person:	Tera Bivens, Director of Programs & Policy

Julie Reed, Chief of Policy

Finding Number:	**2025-046**
Planned Corrective Action:	The Florida Department of Children and Families (Department) acknowledges the finding regarding subrecipient risk assessment and monitoring requirements. The Department recognizes the requirements set forth in 45 CFR 75.352(b) and (d) and section 402.7305(4), Florida Statutes, which require pass-through entities to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward and to conduct monitoring activities commensurate with the assessed level of risk. As the single state authority for mental health and substance use disorders the Department is reassessing aspects of its monitoring processes and allocating resources to strengthen oversight of subawards. The Department conducts oversight activities across multiple offices, including financial and programmatic monitoring, contract manager oversight, and administrative compliance reviews, to support accountability and compliance. There are ongoing efforts focused on evaluating approaches to implement documented risk assessments and monitoring activities that incorporate administrative, fiscal, and programmatic considerations, as applicable, and support development of risk-informed monitoring schedules and improved documentation of oversight activities. Specifically, the Department will conduct administrative, fiscal, and programmatic monitoring using appropriate monitoring tools. The Department will develop a monitoring schedule for each Managing Entity. Monitoring of each Managing Entity will be based on a comprehensive risk assessment that examines the risk of noncompliance with subaward programmatic and fiscal requirements.
Anticipated Completion Date:	6/30/2027
Responsible Contact Person:	Heather Allman, Chief of Policy Services & Contracts

March 13, 2026

State of Florida
Management's Corrective Action Plan –
Florida Department of Commerce
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-005**
Planned Corrective Action:	Effective July 1, 2025, FCOM implemented new processes and procedures to enhance FFATA reporting controls and ensure the accuracy and timeliness of the subaward data reported in the SAM.GOV.
Anticipated Completion Date:	7/1/2025
Responsible Contact Person:	Tisha Womack

Finding Number:	**2025-006**
Planned Corrective Action:	Effective July 1, 2025, FCOM implemented new processes and procedures to enhance FFATA reporting controls and ensure the accuracy and timeliness of the subaward data reported in the SAM.GOV.
Anticipated Completion Date:	7/1/2025
Responsible Contact Person:	Tisha Womack

Finding Number:	**2025-007**
Planned Corrective Action:	FCOM submitted a Legislative Budget Request to obtain funding for resources to ensure system code changes are corrected; however, FCOM is continuing development of the functional design documentation. The estimated resolution date is June 30, 2027.
Anticipated Completion Date:	June 30, 2027
Responsible Contact Person:	Roosevelt Petithomme/Paul Forrester

Finding Number:	**2025-008**
Planned Corrective Action:	In the 2026 Legislative Session, FCOM submitted a Legislative Budget Request to obtain funding for resources to implement an Identity Access Management tool which would resolve this finding. The estimated cost is $990,550. The estimated resolution date is June 30, 2027, provided FCOM receives funding to resolve the issue.
Anticipated Completion Date:	June 30, 2027
Responsible Contact Person:	Roosevelt Petithomme

Finding Number:	**2025-009**
Planned Corrective Action:	FCOM is working with the development team to remediate the listed security controls and will develop the necessary changes by June 30, 2026.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Roosevelt Petithomme/Paul Forrester

Finding Number:	**2025-010**
Planned Corrective Action:	FCOM worked with its Employ Florida vendor and deployed a fix for the connectivity issue between Reconnect and Employ Florida in January 2025. A follow up meeting in April of 2025 where the issue was discussed did not reveal that the issue persisted. In February 2026, the Auditor General notified FCOM that the fiscal year 2024/2025 audit revealed that the connectivity issue raised previously may still persist. FCOM is currently conducting an evaluation of the Auditor General's sample and its larger datasets to isolate the variables causing these inconsistencies to determine if the issue has been resolved or if there is potentially a new connectivity issue to be resolved. The updated resolution will be completed by December 31, 2026.
Anticipated Completion Date:	December 31, 2026
Responsible Contact Person:	Roosevelt Petithomme/Wendy Castle

Finding Number:	**2025-011**
Planned Corrective Action:	FCOM submitted a Legislative Budget Request to obtain funding for resources to implement an Identity Access Management tool. The estimated cost is $990,550. The estimated resolution date is June 30, 2027, provided FCOM receives funding to resolve the issue.
Anticipated Completion Date:	June 30, 2027
Responsible Contact Person:	Roosevelt Petithomme/Wendy Castle

Finding Number:	**2025-013**
Planned Corrective Action:	Effective July 1, 2025, FCOM implemented new processes and procedures to enhance FFATA reporting controls and ensure the accuracy and timeliness of the subaward data reported in the SAM.GOV.
Anticipated Completion Date:	7/1/2025
Responsible Contact Person:	Tisha Womack

Finding Number:	**2025-033**
Planned Corrective Action:	Effective July 1, 2025, FCOM implemented new processes and procedures to enhance FFATA reporting controls and ensure the accuracy and timeliness of the subaward data reported in the SAM.GOV.
Anticipated Completion Date:	7/1/2025
Responsible Contact Person:	Tisha Womack

State Board of Education

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March 12, 2026

State of Florida
Management's Corrective Action Plan –
Florida Department of Education
For the Fiscal Year Ended June 30, 2025

Finding Number: **2025-021**

Planned Corrective Action: As recommended by the Florida Auditor General's office, FDOE will take the following actions to enhance payment controls to ensure that costs are attributable to the authorized period of performance and are charged to the correct Federal award:

1. Identify the CCDF transactions falling before the October 1, 2024, performance period begin date for grant SMT25 and make the necessary corrections in FLAIR. Those corrections were completed October 31, 2025 and the associated FLAIR records were provided to the Auditor December 11, 2025 by upload to the ShareFile with email confirmation. The identified transactions were for services provided in September 2024 and those transactions were moved to discretionary grant SDI24. The period of performance for grant SDI24 began October 1, 2023, and ends September 30, 2026. These actions resolve the questioned costs the auditor noted.

2. Enhance the Division of Early Learning's revenue and payment procedures to include verification by the Division's assigned Revenue and Budget Supervisor that all period of performance information for active grants has been communicated in writing to the Division's budget and accounting staff. Information will include active grant numbers, project period begin and end dates, amount of awards and obligation periods for all applicable funding streams to include CCDF, TANF, and SSBG.

3. Enhance the Division of Early Learning's revenue and payment procedures to include periodic expenditure review to ensure no payments are made for a service period falling outside of the performance period of the funding used.

4. Enhance the Division of Early Learning's revenue and payment procedures to include procedures and timeframes for correcting any errors discovered in the course of periodic expenditure review.

5. Enhance the Division of Early Learning's revenue and budget procedures to include a multi-layer review and approval process to include the Division's Budget and Revenue Supervisor and Manager as documented by a signed routing form.

Anticipated Completion Date: May 31, 2026
Responsible Contact Person: James Finch

Finding Number: **2025-022**

Planned Corrective Action: As recommended by the Florida Auditor General's office, FDOE will take the following actions to enhance procedures for reviewing subrecipient audit reports pertaining to CCDF to include the requirement of issuing management decision letters timely for all audit findings pertaining to the CCDF program in accordance with Federal regulations:

1. Enhance the Division of Early Learning's subrecipient annual single audit procedures to include the issuance of management decision letters for all subrecipient audit findings within six (6) months of audit report acceptance by the Federal Audit Clearinghouse.

2. Enhance the Division of Early Learning's subrecipient annual single audit procedures to indicate whether or not the subrecipient audit finding is sustained, the reason(s) for the decision, and the expected auditee action which may include repayment of disallowed costs, making financial adjustments and/or other action(s) deemed necessary.

3. Enhance the Division of Early Learning's subrecipient annual single audit procedures to include a multi-layer review and approval process within the Division's Financial Management Systems Assurance Section department as documented by the annual single audit tracking log.

Anticipated Completion Date: September 30, 2026
Responsible Contact Person: James Finch

March 19, 2026

State of Florida
Management's Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-014**
Planned Corrective Action:	Expenditures reviewed were for services or travel that occurred in June at the end of the grant budget period/state fiscal year but were paid by the Florida Department of Health (Department, FDOH) in July. During this time new Other Cost Accumulators (OCA) are created to match the new budget period/state fiscal year. Of the 16 expenditures provided to the Public Health Emergency Preparedness Program (PHEP) for review, 11 were for purchasing card (Pcard) charges for travel that occurred at the end of June but cleared in July. Previous year's codes are not available when clearing Pcard charges from a previous fiscal year. The remaining expenditures were for payments that were re-distributed by finance and accounting and could not be charged to current fiscal year OCAs once the new fiscal year began. Language has been added to the PHEP's checkbook review process to specifically identify expenses that occur at the end of a budget period/fiscal year but are cleared or paid at the beginning of the next fiscal year. A correction will be submitted to move those expenses to the previous fiscal year as appropriate.
Anticipated Completion Date:	Completed
Responsible Contact Person:	Jennifer Coulter
Finding Number:	**2025-015**
Planned Corrective Action:	To prevent future late submissions, the Department will strengthen communication on grant closeout timelines, implement a formal tracking tool for Federal Financial Report (FFR) deadlines, cross train staff, establish written procedures, and increase management oversight through routine compliance reviews.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Curtis Barker

Finding Number:	**2025-016**
Planned Corrective Action:	Immunization Section staff will implement a second level review on all expenditures to ensure they occurred in the authorized period of performance and make corrections when errors are identified.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Tom Bendle

Finding Number:	**2025-017**
Planned Corrective Action:	Beginning in the 2025-26 fiscal year, the Immunization Section implemented a policy requiring field staff to complete a compliance site visit to all providers in their assigned areas at least annually, rather than the two-year requirement established by the Centers for Disease Control and Prevention (CDC) Vaccines for Children program. Spreadsheets were created to track assigned sites and due dates. Completion of compliance visits has also been added to field staff performance standards. The new policy also updated the process for conducting and documenting Orientation Site Visits (OSR). The program requires staff to conduct OSRs in person. Documentation is uploaded in CDC's Provider Education, Assessment, and Reporting online system, and back-up documentation is uploaded to a FDOH shared drive and reviewed by the field staff's supervisor. The supervisor maintains a spreadsheet with information on site visits and OSRs and follows up with staff on any missing documentation.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Tom Bendle

Finding Number:	**2025-018**
Planned Corrective Action:	For the property identified in the audit, we made the necessary adjustments in the Property Master file to include the ancillary charges and have implemented the following process for future property purchases: • Implement procedures to review all ancillary charges associated with property items appearing in the Property Pending file. • Where appropriate, and in accordance with Rule 69I-72.003, Florida Administrative Code, manually add these charges to the acquisition cost when entering the property into the Property Master file.
Anticipated Completion Date:	Completed
Responsible Contact Person:	Samantha Washington

Finding Number:	**2025-019**
Planned Corrective Action:	Bureau of Epidemiology staff will implement a second level review on all expenditures to ensure they occurred in the authorized period of performance and make corrections when errors are identified.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Brianna Caprioni

Finding Number:	**2025-020**
Planned Corrective Action:	Bureau of Epidemiology budget staff worked with the Department's Office of Budget & Revenue Management (OBRM) to enhance controls to ensure compliance. Moving forward, staff will ensure the following: • Prior to sending the financial reports for approval if any adjustments are needed, send email of the correction (TR58/TR51) for OBRM to record on their reconciliation report. • Any notes that are made in the Cooperative Agreement Management Platform that are not seen on the financial reports extracted for approval will need to be also noted on the financial reports next to the appropriate project. • Send the financial reports with our recommendations to receive approval from OBRM. • The authorized official in OBRM will then sign off next to the amounts to show that there was an agreement of numbers.
Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Brianna Caprioni

Finding Number:	**2025-030**
Planned Corrective Action:	As part of continuous process improvement, the Office of Information Technology (OIT) is in the process of implementing additional improvement measures.
Anticipated Completion Date:	August 31, 2026
Responsible Contact Person:	Mark Stich

Finding Number:	**2025-031**
Planned Corrective Action:	As part of continuous process improvement, OIT is in the process of implementing additional improvement measures.
Anticipated Completion Date:	July 1, 2026
Responsible Contact Person:	Sandy Barnes

Finding Number:	**2025-043**
Planned Corrective Action:	Supervisors will be required to submit an email for employees whose scope of work requires access to the Florida Ryan White Portal (FL RW Portal) with all required documents to a designated inbox. The

email and forms will be evaluated and approved before the user is added to the FL RW Portal. Additionally, the employee gaining access or having access removed, will be logged with a time stamp and signoff of the employee providing/removing access. The onboarding/offboarding instructions will instruct all supervisors to submit an email for separated employees within one business day of separation requesting access removal from the FL RW Portal. In addition, there will be a process added to conduct quarterly reviews of user access to ensure employees have appropriate access.

Anticipated Completion Date: June 1, 2026

Responsible Contact Person: Chrystal Thompson

Finding Number: **2025-044**

Planned Corrective Action: The Earmarking Expenditure Worksheet is an annual report that is prepared by the Bureau of Communicable Diseases utilizing data extracted from Patient Care Fiscal Monitoring and Reporting System along with the Florida Accounting Information Resource (FLAIR) expenditure/indirect data to provide cost by services for each earmark. Currently, FLAIR does not provide this level of detail by service and due to the limitations within the report, the Bureau of Communicable Diseases must adjust within the report to offset earmarks to reflect the use of federal funding expended in the program by the total federal authorized amount.

The Department is working to enhance its processes and procedures to ensure there are adequate controls in place to validate that figures reported in the federal system are reconciled to FLAIR expenditures while identifying ways to meet the federal reporting requirements before reports are submitted. Additionally, the Department is working to ensure that documents/ data documents/data used to complete the report are maintained in a central repository with adequate procedures so that reported figures are memorialized.

Anticipated Completion Date: June 1, 2026

Responsible Contact Person: Chrystal Thompson

Finding Number: **2025-045**

Planned Corrective Action: FDOH will be required to utilize Microsoft Planner to ensure timely completion of all required monitoring activities and issuance of management decisions. This will allow for multi-level leadership notification and visibility of monitoring activity status. Additionally, the utilization of this platform will engage various levels of leadership to provide the required management decisions.

Anticipated Completion Date: June 1, 2026

Responsible Contact Person: Chrystal Thompson

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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March 2, 2026

State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-012**
Planned Corrective Action:	Security controls will be implemented at the Department's secure remote access gateway. Additionally, security controls will be implemented at the application/system level.
Anticipated Completion Date:	The dates are June 30, 2027, and December 31, 2028, respectively.
Responsible Contact Person:	The contacts are Michele Baxley-Branch, Service Maintenance Process Owner, and Kevin Wiggins, Information Security Manager, respectively.

Finding Number:	**2025-029**
Planned Corrective Action:	Security controls will be implemented at the application/system level.
Anticipated Completion Date:	June 30, 2028
Responsible Contact Person:	Kevin Wiggins, Information Security Manager

March 18, 2026

State of Florida
Management's Corrective Action Plan –
Florida Division of Emergency Management
For the Fiscal Year Ended June 30, 2025

Finding Number:	**2025-047**
Planned Corrective Action:	To strengthen internal controls, enhance record tracking, and ensure reconciliation of records within FFATA, the Agency has implemented the following measure: Subrecipient agreements are executed through the Division of Emergency Management Enterprise Solution (DEMES). The Agency has developed a new monthly report within DEMES that identifies all agreements executed within the preceding 30 days. The Office of Procurement and Contract Management will manually reconcile this report against FFATA entries to ensure Federal reporting requirements are met.
Anticipated Completion Date:	4/1/2026
Responsible Contact Person:	Tara Walters

Finding Number:	**2025-048**
Planned Corrective Action:	To strengthen internal controls and ensure consistent documentation of monitoring activities, the Agency has implemented the following measures: • Enhanced monitoring tracking tools to ensure all subrecipients are captured within the monitoring schedule and completion status is clearly documented. • Implemented additional supervisory review checkpoints to verify that risk assessments and monitoring documentation are completed prior to grant closeout. • Standardized monitoring documentation procedures to ensure monitoring activities are consistently recorded within program records. • Reinforced staff training regarding monitoring documentation requirements and alignment with 2 CFR §200.332.

These measures will ensure monitoring activities are both performed and clearly documented for all subrecipients in accordance with Federal requirements.

Anticipated Completion Date:	June 30, 2026
Responsible Contact Person:	Chanda Jenkins