

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, 2017**



RICK SCOTT
GOVERNOR

JUSTIN M. SENIOR
SECRETARY

January 29, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-001*

Planned Corrective Action: To prevent this error in future calculations, the Bureau of Financial Services (Bureau) will ensure that a review checklist is created and additional staff trained to complete a secondary level review of the due from the Federal Government receivable process.

Anticipated Completion Date: 10/31/18

Responsible Contact Person: Anita B. Hicks





RICK SCOTT
GOVERNOR

JUSTIN M. SENIOR
SECRETARY

3/19/18

**State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-039

Planned Corrective Action: The contract between FAHCA and the service organization has been amended. The amendment requires the service organization to obtain an SSAE-18 Audit Report in fiscal year 2018-19. The SSAE-18 Audit Report would ensure that the service organization's internal controls related to the invoicing, collecting, and reporting of drug rebates are appropriately designed and operating effectively.

Anticipated Completion Date: December 31, 2018

Responsible Contact Person: Paula McKnight (Medicaid)

Finding Number: 2017-041

Planned Corrective Action: The requirement for an out-of-state provider to have an active Medicaid provider agreement is being addressed as part of the Referring, Ordering, Prescribing and Attending (ROPA) Provider project and the 21st Century Cures Act project. These projects will address the needed changes to the Florida Medicaid Management Information System (FMMIS), Decision Support System (DSS), and Pharmacy Benefit Manager (PBM).

Both ROPA and Cures should be implemented by the end of 2018.

In addition, the Agency implemented a monthly system-generated report in January of 2018 identifying active providers without a current Medicaid provider agreement. The Agency has completed quality analysis of the report data and will initiate the renewal process for the providers identified in the report. The providers will receive notices of renewal in March of 2018 and will have 90 days to comply or be terminated. The Agency will send reminder notices 60 days prior to the deadline and final notices 30 days prior to the deadline.

Anticipated Completion Date: December 31, 2018

Responsible Contact Person: Shawn McCauley (Medicaid)



Finding Number: 2017-044

Planned Corrective Action: The Fraud and Abuse Tracking System (FACTS) has been included in the development of the AHCA Division of IT's "Cherwell System." The Cherwell System was implemented in May of 2017 which allows tracking for the authorization of users allowed by the business unit to access FACTS. The Cherwell System also embodies the Configuration Management Database (CMDB) which tracks any software version numbering of the FACTS system. The AHCA Division of IT's "Change Control System" allows for tracking of system releases or configuration changes when known to the AHCA Division of IT.

Finding #3: The Agency implemented a new ticketing system that addresses the documentation of user network access/transfer/termination.

Date of Completion: May 2017

Finding #6: The Agency updated the authentication policy (P&P 5002) to include this requirement.

Date of Completion: August 2017

Finding #8: The AHCA Division of IT's "Change Control System" allows for tracking of system releases or configuration changes when known to the AHCA Division of IT.

Date of Completion: January 2018

Finding #9: The Agency has remediated some of the recommendations and work is in progress for the remainder. Date of completion is contingent on a security-related procurement.

Anticipated Date of Completion: July 2018

Anticipated Completion Date: See Above

Responsible Contact Person: Karen Calhoun (IT)

This is MPI's response to the findings related to the bureau in itemized finding numbers 3, 4, 5, 6, and 7 as further cited in the Auditor General's IT Operational Audit Report No. 2017-093 issued in January 2017.

Finding #3: In June 2017, MPI developed a written Internal Operating Procedure (IOP), A-16, that addressed security administration and access controls to FACTS at the application level. In conjunction with the IOP, MPI, in August 2017, finalized an access form to document authorized user access privileges. The form is maintained.

Date of Completion: August 2017

Finding #4: In conjunction with the IOP, MPI formalized the ongoing practice of assigning user roles and access privileges based on assigned job duties.

Date of Completion: June 2017

Finding #5: MPI, as indicated in the IOP and access form processes, promotes a segregation of access privileges and separation of duties.

Date of Completion: August 2017

Finding #6: The IOP, established procedures, a periodic review schedule to review for authorized access privileges, and implemented the periodic reviews to ensure compliance.

Date of Completion: July 2017

Finding #7: Implementation of MPI's IOP and access form formalized access and deactivation processes.

Date of Completion: August 2017

During the 2016-17 fiscal year, MPI performed the following to partially address the findings in Report No. 2017-093:

- Maintained documentation from at least March 2016 forward, which demonstrates that some access controls to FACTS were taking place.
- Completed a review of the issues in the spring of 2017.
- Created the IOP in June 2017 to formalize existing and new access controls.

Anticipated Completion Date: See Above

Responsible Contact Person: Ken Yon (HQA/MPI)



February 27, 2018

**State of Florida
Management’s Corrective Action Plan –
Florida Agency for Persons with Disabilities
For the Fiscal Year Ended June 30, 2017**

Rick Scott
Governor



Barbara Palmer
Director



State Office



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(866-273-2273)

Finding Number: 2017-043

Planned Corrective
Action:

FAPD will issue a RFP (Request for Proposal) in March 2018 to seek vendors interested in contracting to provide the Utilization Review/ Continued Stay Review (UR/CSR) function. Contracting out for this function will help the Agency to ensure the function is performed timely.

FAPD advertised for temporary OPS positions (a part time or full-time position based on the number of ICFs in the region) for each of the regions to help support the workload issue. These temporary positions are dedicated to the completion of Continued Stay Reviews.

In order to increase oversight, FAPD will continue to conduct monthly MCM conference calls (statewide and Regional) for staff (including supervisors). UR/CSR is a standard topic on the agenda and includes the region providing an update on the UR/CSRs performed and any outstanding issues. Added to the agenda will be a review of the CSRs that are coming due and to account for all the CSRs that should have been completed. Focus in the Regions will be on ensuring that all reviews are completed timely.

FAPD will monitor Regional completion of Continued Stay Reviews and Certificates of Need completed by the facilities.

Regional management oversight and supervision of the UR/CSR process.

Anticipated Completion Date: 12/31/2018

Responsible Contact Person: Lori Gephart



Rick Scott, Governor

**State of Florida
Agency for State Technology**

4050 Esplanade Way, Suite 115
Tallahassee, FL 32399-0950
Tel: 850-412-6050

Eric M. Larson
State CIO/Executive Director

March 19, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Agency for State Technology
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-031*

Planned Corrective Action: The Florida Agency for State Technology (FAST) provided a corrective action plan to the Auditor General's report titled *Agency for State Technology – State Data Center Operations* on March 12, 2018.

It should be noted that all the agencies listed in the finding are customers of the State Data Center, however they do not subscribe to all services available and therefore particular findings may not be related to every customer application.

Anticipated Completion Date: Various – See Auditor General Report 2018-187

Responsible Contact Person: Various – See Auditor General Report 2018-187



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

Rick Scott
Governor

Mike Carroll
Secretary

March 21, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Department of Children and Families
For the Fiscal Year Ended June 30, 2017**

Finding Number: 17-032

Planned Corrective Action: FDCF does not concur with the statement that it did not conduct reconciliations between data included in the accounting systems used by the FDCF to ensure accuracy of TANF and other child welfare program data. FDCF has several processes in place to check for accuracy of this data and does perform a year end reconciliation between FLAIR and the CBC Monthly Actual Expenditure reports in order to support all federal earnings adjustments made to GRANTS for federal reporting at the end of the year.

FDCF will create a comprehensive written reconciliation procedure that addresses all of the actions performed to ensure reconciliations support federal grant expenditures.

Anticipated Completion Date: 6/30/2018

Responsible Contact Person: Barney Ray, Director of CBC/ME Financial Accountability

Finding Number: 17-033

Planned Corrective Action: FDCF implemented an agreement on February 19, 2018, with its EBT vendor to ensure future independent audits will cover the entire period (365 days) since the previous audit period.

Anticipated Completion Date: February 19, 2018

Responsible Contact Person: Michael Pogue

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

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

Finding Number: 17-034
Planned Corrective Action: During FY 2017-2018 ACCESS (FLORIDA) Team has made significant progress on Finding #4 of Auditor General Report No. 2017-009. ACCESS (FLORIDA) Team completed a Risk Assessment on all of the NIST 800-53 Security Controls on August 7, 2017, including those covering passwords and data transmission. This Risk Assessment document is referred to by its DHHS CMS acronym - the SAR (ACCESS Florida Security and Privacy Assessment Report). An evaluation was conducted as to what would be needed to become compliant, and as a consequence of those findings, ACCESS Team submitted an LBR for \$4.5 million to address the identified issues.
Anticipated Completion Date: SAR was completed August 7, 2017
Responsible Contact Person: Bonny Allen

Finding Number: 17-035
Planned Corrective Action: The Department will explore the following options:

- The creation of a tolerance for the timely completion of data exchanges (DEs).
- An allowance to forgo the review of certain IEVS Des.

Anticipated Completion Date: July 31, 2018
Responsible Contact Person: Jacinta Murphy
Verita Glanton

Finding Number: 17-036
Planned Corrective Action: Due to resource limitations, FDCF will not be able to implement the child support data exchange system enhancement until December 31, 2018. This system enhancement will create child support data exchanges (DECS) for child support sanction requests received for individuals who do not have a valid SSN (including no SSN). The current system functionality does not support the creation of a DECS (the system notification to the eligibility worker to impose/lift a child support sanction) for individuals who do not have a valid SSN (including no SSN).
In the interim, a workaround process will be implemented to identify these individuals on an exceptions report, which will be processed by staff at the local level to ensure these child support sanctions are imposed.
Anticipated Completion Date: System Enhancement – December 31, 2018
Workaround process – June 30, 2018
Responsible Contact Person: William Martinez
Verita Glanton

Finding Number: 17-040

Planned Corrective Action: **Continuation of benefits beyond the eligibility period** – On June 1, 2017, FDCF implemented the Auto Action Changes, which is a system change to automate actions on assistance groups (AGs) and cases. The Auto Action Changes process identifies AGs, in which an eligible member has passed away, aged out, or failed to complete the annual eligibility renewal process. In these cases, the eligibility system (FLORIDA) without worker action will automatically close or ex parte individuals who are no longer eligible for their current coverage group. These processes run daily or monthly dependent upon the action that is taking place. It is anticipated that by utilizing these automated case actions the program will significantly reduce the potential for individuals to receive benefits past their established eligibility period.

Assignment of rights for third party liability – To reinforce the importance of accurately reflecting third party coverage and supporting information in the eligibility system, FDCF will add a question to the interview template for eligibility system in regards to it and will inform eligibility staff of its use through training postcards. The training postcards will also serve as a reminder to update this information appropriately in the eligibility system.

Anticipated Completion Date: Continuation of benefits beyond the eligibility period – June 1, 2017

Assignment of rights for third party liability – June 30, 2018

Responsible Contact Person: Continuation of benefits beyond the eligibility period – Nathan Lewis

Assignment of rights for third party liability – Melissa Burns



March 16, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Department of Economic Opportunity
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-006*

Planned Corrective Action: The Department has addressed the concerns of finding 4 by implementing a programmatic change in July 2016, and applying an internal process improvement plan with Central Intake staff.

The Department has improved all known message issues, as well as addressed language translations on forms and documents as mentioned in finding 5.

The Department has also previously resolved findings 20 and 22.

The Department is currently implementing a Microsoft Identity Manager project to address concerns within findings 17 through 19.

Anticipated Completion Date: March 2019

Responsible Contact Person: Alexa Phillips

Finding Number: *2017-007*

Planned Corrective Action: The service organization providing electronic access card (debit card) services for FDEO corrected all control exceptions noted in the service organization's independent auditor's report during the period July 19-21, 2017. The corrections were also reported in the service organization's System and Organization Control (SOC 1) Report on the Suitability of the Design and Operating Effectiveness of Controls.

Anticipated Completion Date: Completed

Responsible Contact Person: John Herndon

Finding Number: 2017-008
Planned Corrective Action: DEO procedures have been updated and staff have been trained to ensure the correct recording of expenditures.
Anticipated Completion Date: Completed
Responsible Contact Person: Tisha Womack

Finding Number: 2017-009
Planned Corrective Action: The Department will take appropriate steps to ensure data reported on quarterly Federal Financial Reports (FFRs) is accurate, complete, and adequately supported. These steps will include:

- Corrections to how the system timely and accurately identifies benefit overpayments (see finding 2017-010). Several enhancements have been identified to address this concern and are currently being prioritized for work.
- Corrections to include the Employer's name and address listed on pre-determination letters and Appeal documents will be addressed in order to enable the interstate wage process to be fully functional.
- Implementing an enhancement to identify non-claimant overpayments within CONNECT would assist the Department with accurately identifying convictions. This process is currently done manually by creating a comment in the appropriate section of the ETA 227.

Anticipated Completion Date: Plan of implementation will be completed within the next year.
Responsible Contact Person: Alexa Phillips

Finding Number: 2017-010

Planned Corrective Action: The Department will make appropriate modifications to CONNECT to ensure that benefit overpayments are properly and timely identified:

- Several fixes were identified, and range in implementation date from July 2017 through February 2018 to address 10 of the 15 cases referenced in the finding.

Furthermore, the system enhancements below have been identified to address additional overpayment concerns:

- An enhancement was deployed to production on February 28, 2018 that will assist with properly establishing an overpayment in relation to waiting weeks being paid in error.
- Additional enhancements are being developed to address overpayments not properly identified.

In regard to certain timely identifications of overpayments, the Department will work on establishing a process improvement plan with Adjudication management on the timely handling of "Java Decision" issues.

Anticipated Completion Date: Plan of implementation will be completed within the next year.

Responsible Contact Person: Alexa Phillips

Finding Number: 2017-011

Planned Corrective Action: The Department will put additional safeguards in place by developing procedures for supervisory reviews of Benefit Accuracy Measurement (BAM) case investigations to ensure required case file documentation is maintained.

Anticipated Completion Date: May 2018

Responsible Contact Person: Alexa Phillips



State Board of Education

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Pam Stewart
Commissioner of Education

State of Florida
Management's Corrective Action Plan –
Florida Department of Education
For the Fiscal Year Ended June 30, 2017

Finding Number: *2017-018*

Planned Corrective Action: FDOE will consult with the United States Department of Education (USED) and commit to resolve any discrepancies between federal regulation, USED guidance and FDOE's processes in determining Title I, Part A, allocations.

Anticipated Completion Date: 10/30/2018

Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: *2017-019*

Planned Corrective Action: Going forward for the 2017-18 and 2018-19 school years, FDOE will continue to evaluate and revise its monitoring procedures for the Title I, Part A, program to ensure that appropriate monitoring of the ESSA requirements is conducted using a variety of strategies including self-monitoring, desk-top, and onsite monitoring in addition to on-going strategies such as reviewing applications and expenditure reports.

Anticipated Completion Date: 10/30/2018

Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-020

Planned Corrective Action: To ensure all LEAs are made aware of all applicable rights and responsibilities under the Elementary and Secondary Education Act and each individual federal program, FDOE will develop and institute an LEA Onboarding Check List. The checklist will be used to confirm FDOE has complied with its duties and obligations under federal codes and regulations.

Anticipated Completion Date: 10/30/2018

Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-021

Planned Corrective Action: Going forward for the 2017-18 and 2018-19 school years, FDOE will continue to evaluate and revise its monitoring procedures for the Title I, Part C, program to ensure that appropriate risk assessment and monitoring of the ESSA requirements is conducted using a variety of strategies including self-monitoring, desk-top, and onsite monitoring in addition to on-going strategies such as reviewing applications and expenditure reports.

Anticipated Completion Date: 10/30/2018

Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-022

Planned Corrective Action: The Department has responded to this finding in the referenced IT operational audit.

Anticipated Completion Date:

Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-023

Planned Corrective Action: The FDOE will work with the U.S. Department of Education to determine whether any change to the FDOE's process is warranted.

Anticipated Completion Date:

Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-024
Planned Corrective Action: The Department has responded to this finding in the referenced IT operational audit.
Anticipated Completion Date:
Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-025
Planned Corrective Action: The Department has responded to this finding in the referenced IT operational audit.
Anticipated Completion Date:
Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-026
Planned Corrective Action: The Department has responded to this finding in the referenced IT operational audit.
Anticipated Completion Date:
Responsible Contact Person: Mari Presley or Martha Asbury

Finding Number: 2017-027
Planned Corrective Action: VR has already enhanced the system controls in the Rehabilitation Information Management Systems (RIMS) case management structure by changing the timing when counselors and supervisors receive the eligibility determination alert in RIMS from 50 days to 30 days based on the date of the applicant's signature.

In addition, the Division amended its referral and application policy to reflect a separation in referral and application forms. Separation of these documents allows for more accurate timelines to determine the applicant's eligibility. The updated policy addresses application completion during the initial appointment with the counselor. The Division also updated the Field Service Operating Procedure (FSOP) related to "Casework Process 1" Eligibility Determination Extension (EDE). The procedural change outlines required steps to request and document additional eligibility determination extensions. The counselor is required to create a case note that includes the reason for the additional extension, a justification for additional time, the number of days needed (not to exceed 30), and the new eligibility determination extension due date.

Anticipated Completion Date: 12/07/2017
Responsible Contact Person: Mari Presley or Martha Asbury



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

February 7, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Department of Financial Services
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-003

Planned Corrective Action: We will continue to modify our processes to reduce reliance on manual compilations and to allow for an expanded quality control review. We will expand the guidance provided to agencies, universities, and colleges, to address the noted issues. While the Department is responsible for the State's financial reports, the agencies, universities, and colleges share responsibility for the accuracy and completeness of their accounting records and information provided to the Department. We will engage the applicable stakeholders to address appropriate corrective actions related to the unique reporting relationship with the universities and colleges.

Absent appropriate supporting documentation, such as audited financial statements (for the applicable period), we will continue to rely on the information provided to us by the agencies, universities, and colleges, to compile the SEFA. Although the Department maintains the accounting records for the State, which include the agencies, the universities and colleges are component units of the State, each with their own accounting systems. We will continue to perform analysis and follow-up with applicable management of the agencies, universities, and colleges for explanation or more information, as was done to confirm the accounting basis. We will continue to rely on the reconciliations provided by agencies, universities, and colleges, between their SEFA and financial statements, to address timing differences between grant revenues and the related expenditures, or differences related to the accounting basis used for their SEFA and financial statements. We will update our procedures to address rounding differences and to incorporate in the SEFA the presentation requirements for unknown CFDA's for the audit reporting package, pursuant to the Instructions for Form SF-SAC, Reporting on Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit Organizations.

Anticipated Completion Date: December 31, 2018

Responsible Contact Person: Jennifer Reeves, Chief of Financial Reporting

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
Jennifer Reeves • Chief of Financial Reporting
Division of Accounting and Auditing • Bureau of Financial Reporting
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AFFIRMATIVE ACTION • EQUAL OPPORTUNITY EMPLOYER

Mission:

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.



Rick Scott
Governor

Celeste Philip, MD, MPH
Surgeon General and Secretary

Vision: To be the Healthiest State in the Nation

**State of Florida
Management's Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-002*

Planned Corrective Action: We concur with the finding. The Department of Health, Financial Management Section has implemented a monthly reconciliation process beginning July 1, 2017 to monitor the investment balances on a regular basis rather than at year-end only. In addition, the procedures for recording **deposits to and withdrawals from** the State Treasury Investment Pool will be updated to ensure that **investment earnings** are correctly and accurately recorded.

The Department of Health, Financial Management Section has implemented a monthly reconciliation process beginning July 1, 2017 to monitor interest earnings on a regular basis rather than at year-end only. In addition, the procedures for recording **interest earnings** from the State Treasury Investment Pool will be updated to ensure that **interest earnings** are recorded on a modified accrual basis of accounting.

Anticipated Completion Date: June 30, 2018

Responsible Contact Person: Terri Mulkey
Bureau of Finance and Accounting
850-245-4511

Mission:

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.



Rick Scott
Governor

Celeste Philip, MD, MPH
Surgeon General and Secretary

Vision: To be the Healthiest State in the Nation

March 2, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-004

Planned Corrective Action: The Department of Health's (Department) Corrective Action Plan was documented in the Department's response to the Office of the Auditor General, Report No. 2017-203, *Florida Women, Infants, and Children (WIC) Information System and Electronic Benefits Transfer Data System (FL-WiSE)*.

Anticipated Completion Date: Completed

Responsible Contact Person: Rhonda D. Herndon, Chief
Bureau of WIC Program Services
850-245-4202

**State of Florida
Management's Corrective Action Plan –
Florida Department of Military Affairs
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-005



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

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

DSQM

March 8, 2018

MEMORDANUM FOR RECORD

SUBJET: Corrective Action Plan for Finding Number: 2017-005 for National Guard Military Operations and Maintenance Projects

1. REFERENCES:

- a. Email from FLAUDGEN_AUDRPT_SGA to MG Michael Calhoun dtd February 06, 2018 (and attachments)
2. This memorandum serves as the Department of Military Affairs (DMA) corrective action plan for finding Number: 2017-005 for National Guard Military Operations and Maintenance Projects.
3. During the audit for which this action plan references, it was found that the Integrated Emergency Operations Management System (IEOMS) had no controls in place for access management. Specifically, user access was granted and roles were assigned by telephone, email requests and IEOMS though there was no documentation evidencing that access privileges were authorized or appropriate. The DMA agrees with this finding as well as the recommendation to establish procedures for requiring access authorization documents.
4. DMA has initiated steps to reconcile the findings by implementing a complete and thorough review of all personnel with access to IEOMS. All users will be required to formally request permission via written document by a published date. Once the published date has passed, any users who have not submitted the request form will be have their permissions removed. Subsequent to this purging of noncompliant users, access rosters will be verified annually to ensure users still require access and/or their current roles.
5. The anticipated completion date for this activity will be June 1, 2018.
6. The point of contact for this matter is the undersigned at, 904-823-0200 or brian.s.fallon.mil@mail.mil.

LTC BRIAN S. FALLON
Department of Military Affairs
State Quartermaster

DISTRIBUTION:
The Adjutant General



Executive
Director
Leon M. Biegalski

**State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-038

Planned Corrective Action: The Department has already taken actions to ensure the service organization implements compensating controls for access, and that bank reconciliations are prepared and reviewed daily for depository accounts and disbursement accounts.

Anticipated Completion Date: February 28, 2018

Responsible Contact Person: Thomas Mato

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*
Property Tax Oversight – *Dr. Maurice Gogarty, Director* • Information Services – *Damu Kuttikrishnan, Director*

www.floridarevenue.com
Florida Department of Revenue
Tallahassee, Florida 32399-0100



Florida Department of Transportation

RICK SCOTT
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

MIKE DEW
SECRETARY

March 21, 2018

Finding Number: 2017-012

Planned Corrective Action: Chapter 2 section 2.3.3 of our Transportation Technology manual has been updated to reflect the password requirements for Active Directory and RACF separately. This change will be published in the manual updates by July 1, 2018.

Anticipated Completion Date: July 1, 2018

Responsible Contact Person: Greg Smiley, Chief Information Officer

Finding Number: 2017-013

Planned Corrective Action: Report No. 2017-206 for findings 1-5, they have been completed. Finding 6, the rewrite of FPM falls within the scope of the Work Program Integration Initiative project, which is estimated to be completed June 30, 2021. FPM access authorization utilizes multiple layers of security including FDOT access, AARF approval, RACF Id and RACF Group to prevent unauthorized use of FPM. Management reviewed the feasibility of enabling more intensive monitoring. More intensive monitoring must be addressed during the rewrite, which currently continues. Current status is: Vendor Selection.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Greg Smiley, Chief Information Officer

Finding Number: *2017-014*

Planned Corrective Action: The agency will develop and incorporate procedures into contract and project management practices for discretionary grant agreements. These requirements will be reinforced through standardized training across FDOT.

Anticipated Completion Date: 12/31/18

Responsible Contact Person: Lisa Saliba, Director, Office of Work Program and Budget

Finding Number: *2017-015*

Planned Corrective Action: The Agency will evaluate relevant criteria and develop the required procedures for conducting subrecipient risk assessments and developing monitoring plans based on risk across FDOT managed programs, including discretionary grant agreements.

Anticipated Completion Date: 6/2019

Responsible Contact Person: April Blackburn, Acting Assistant Secretary of Finance and Administration

Finding Number: *2017-016*

Planned Corrective Action: The FDOT Office of Comptroller, General Accounting Office, has revised the FFR report procedure to ensure that the SunRail, Phase 1, Program Income is reported using the correct basis of accounting.

Anticipated Completion Date: The revised process was implemented with the FFY Q1 FFR due on January 31, 2018. Each quarterly report will be filed using the revised process from that date forward.

Responsible Contact Person: Linda Brookshire, Accounts Receivable Administrator

Finding Number: *2017-017*

Planned Corrective Action: The TrAMS User Guide outlines the rules for requesting access to the TrAMS system. By July 30, 2018 the Transit Office will contact all 13 users grandfathered into TrAMS from the TEAM system to certify their continued need to access/use the TrAMS

system. Additionally, the Transit Office will establish written instructions for submitting and monitoring access requests to FTA for the TrAMS system.

Anticipated Completion
Date:

7/30/18

Responsible Contact
Person:

Ed Coven, State Transit Manager



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT
Governor

WESLEY MAUL
Director

March 5, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Division of Emergency Management
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-045

Planned Corrective Action: To address the finding, the DHS Grant Unit continues to work with the Division's Human Resource Office to put the appropriate codes in PeopleFirst to provide monthly certifications for all persons being paid out of the DHS grant programs. Unit members and supervisors have been reminded to check monthly timesheets to ensure correct codes and hours are recorded so that we remain compliant with 2CFR guidance.

Anticipated Completion Date: March 1, 2018

Responsible Contact Person: Linda McWhorter, Preparedness Bureau Chief



Florida Agricultural and Mechanical University

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TDD: (850) 561-2784

OFFICE OF THE PRESIDENT

Florida Agricultural and Mechanical University (March 14, 2018)

State of Florida Management's Corrective Action Plan – Florida Agricultural and Mechanical University For the Fiscal Year Ended June 30, 2017

Finding Number: 2017-047

Planned Corrective Action: The Registrar's office will work together with the office of Information Technology System to review and include logic in the extract program to timely and accurately report students' enrollment status changes.

Enrollment Status Effective Date: The extract program will provide the effective date a student dropped to a lower status as the status start date, if the student was in a higher status and dropped to a lower status during the term.

Anticipated Completion Date: Fall 2018

Responsible Contact Person: Agatha Onwunli, University Registrar/Deahtra Johnson, Assistant Director, Campus Solutions Information Technology Services

Finding Number: 2017-048

Planned Corrective Action: The Office of Financial Aid has procedures in place for preparing Return of Title IV Funds calculations for students who officially and unofficially withdraw from the University. We will enhance the procedures by implementing an additional tracking and monitoring system to include several layers of internal review by the Coordinator, Assistant Director and Associate Director to ensure compliance with calculations and timely return of funds to the U.S. Department of Education.

The office has engaged specific measures to ensure that desk references are updated, and increased training of business rules and system processes is provided. All Return of Title IV calculations will be validated and signed off by the Assistant and Associate Director.

This tracking and monitoring system will allow for thorough checks to be performed with the Return of Title IV funds process. All funds cited has been returned as required to the U.S. Department of Education.

Anticipated Completion Date: April 2, 2018

Responsible Contact Person: Lisa Stewart



FLORIDA ATLANTIC UNIVERSITY

Office of Student Financial Aid • Scholarships

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February 22, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Atlantic University
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046

Planned Corrective Action: The University was in communication with the student who was reissued subsequent Title IV refund checks greater than 240 days from the initial refund date. The student ultimately cashed the third check on December 7, 2016 and claimed his funds. The University believes that returning these funds at this point in time would be at a disservice to the student who received funding that he was eligible for. The University has implemented an aging schedule and updated procedures that will allow the University to proactively review and contact students with aging Title IV refund checks. This will ensure Title IV refund checks are cashed within the 240 day timeframe or they will be returned to the Federal Government.

Anticipated Completion Date: 09/30/2017

Responsible Contact Person: Jessica Cohen

Finding Number: 2017-047

Planned Corrective Action: The three student records which were identified with incorrect withdrawal dates have now been corrected. As these three students are currently enrolled at the University, we could not update their records through the standard Clearinghouse reporting mechanism. As such, these records were updated directly in NSLDS. Quality assurance processes and reports have been implemented to ensure the correct withdrawal dates are reported.

Anticipated Completion Date: 02/20/2018

Responsible Contact Person: Tracy Boulukos



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Finding Number: 2017-048

Planned Corrective Action: Loan (\$1,818) was returned on 7/14/2017 when it was brought to our attention that the loan was not returned within 30 days. We have since implemented a secondary review process for all R2T4 calculations to ensure that all funds are returned within the required timeframe.

Anticipated Completion Date: 07/14/2017

Responsible Contact Person: Tracy Boulukos



OFFICE OF THE VICE PRESIDENT
ADMINISTRATIVE SERVICES AND FINANCE

March 12, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Gulf Coast University
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046

Planned Corrective Action: The University has implemented enhanced procedures for handling unclaimed checks containing Title IV HEA funds. Monthly reviews are conducted to identify and track unclaimed checks starting at 60 days after the check is issued. Routine and systematic attempts to notify a student or parent of an unclaimed check are made via letter, email, and phone, from one contact point. Should the check remain uncashed, sufficient time is allocated to process the return of the funds to the applicable program, and additional attempts to contact the student are ceased. These procedures provide for the return of all unclaimed checks containing Title IV HEA funds within the allowed time frame.

Anticipated Completion Date: Corrective actions are fully implemented.

Responsible Contact Person: June Gutknecht
University Controller



March 22, 2018

**State of Florida
Management's Corrective Action Plan –
Florida International University
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-046*

Planned Corrective Action: FIU stale dated check procedures include the cancellation of financial aid outstanding checks that are 150 days or older. The cancellation process includes the placement of a “refund hold” on student accounts to prevent reissuance of federal funds and ensure return of funds within 240 days.

The check returned beyond 240 days was a result of a change in the A/P refunding process in February 2017. During the transition, the query of outstanding checks provided by General Accounting was not picking up the correct information for PLUS loans.

Instead of picking up the Student ID, the query picked up the Parent ID. The check, first issued in January 24, 2017 was made payable to parent due to the disbursement of Parent PLUS loan. The parent did not cash the check. On July 7, 2017 the outstanding refund was cancelled. The “no refund” hold was placed on the parent’s ID instead of the student’s ID. Since the student record did not have a hold the refund was re-issued to parent systematically on 7/12/2017. The subsequent check was not cashed, it was cancelled and the “no refund” hold was correctly posted on the student’s ID on 12/18/2017. The Parent PLUS loan was reduced and updated on COD.

The query was updated in August 2017 to pick up student IDs.

Anticipated Completion Date: 01/19/2018

Responsible Contact Person: Natassia Martinez

Finding Number: 2017-047

Planned Corrective Action: To report enrollment on time FIU will submit enrollment reporting prior to NSC submission date to allow sufficient time for any error correction.

To report accurate enrollment status, updates were made to the Level/Load Rules setting, 'W' (=Withdrawn) enrollment status for NSC Academic Load. In addition, there were six processes that SR technical team ran to build the NSC report for Undergraduate, Graduate, and Law academic careers.

- 1) SRPCCONA (Take Term Statistics Snapshot process)
- 2) SRPCCONP (Consolidate Academic Statistics process)
- 3) FIU_SRC2162 (Repair NSLC Consolidate Stats process for Concurrent and Consortium students)
- 4) F9SRC100 (Update Students' Academic Load for NSLC process)
- 5) FIU_SRC2169 (Assign Expected Grad Term Process)
- 6) F9SRI082 (NSC Report Extract process)

While they worked as expected when created, NSLDS Enrollment reporting has changed over time. Both SRPCCONA and SRPCCONP are PeopleSoft delivered core NSLC processes to do calculations and data extractions. F9SRC100 (2006) and FIU_SRC2162 (2013) are FIU custom processes to adjust students' academic loads based on their actual enrolled units. They served the necessary requirements at the time they were built and needed to be modified to reflect the current Level/Load rules in PantherSoft. We consolidated the F9SRC100 and FIU_SRC2162 and updated the logic to reflect the academic load rules in the system.

To report accurate enrollment change date, FIU will submit enrollment reporting prior to SNC submission date to allow sufficient time for NSC to transmit data to NSLDS.

Anticipated Completion Date: 12/14/2017

Responsible Contact Person: Dr. Kevin Coughlin



March 16, 2018

**State of Florida
Management's Corrective Action Plan –
Florida State University
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-047

Planned Corrective Action: The auditor's report noted reporting deficiencies by Florida State University in three categories: 1) Late Reported Enrollment Changes, n=5, 2) Enrollment Status Inaccurately reported, n=2, 3) Inaccurate Enrollment Change Date reported, n=12.

As presented in the report, it appears as if each of these are different and distinct students. In fact, three of the five students flagged in item one are also represented in the item three. Both of the students represented in item two are also cited in item one. This is because change in status and reporting dates have a high degree of overlap and multiple reporting requirements to track and maintain. Florida State University notes that the auditor report, as presented, appears to document that reporting errors occurred over 19 individuals. There is no acknowledgment of the overlapping nature of the findings and the fact that the total number of distinct students is 13.

Of these 13 students, one of the students noted in categories 1 and 2 is a result of a mismatch between FSU's records and NSLDS records based on each system having two different social security numbers. The University reported the enrollment information correctly and on time, yet NSLDS was unable to match and update the student's records due to another institution's reporting error. FSU does not have the ability to correct SSN's within NSLDS records in the case where the SSN cannot be verified. FSU has since implemented regular reviews of these types of errors.

Given the overlapping and complex nature of the reporting requirements, the University is addressing the business processes that contributed to individual error types. These are:

- Awarding late degrees,
- Reporting the last date of attendance for official and unofficial withdrawals.

Awarding late degrees. At the end of a given term, the University confers degrees for that term and then submits a degree file to the National Student Clearinghouse for processing and updating NSLDS

records. In some cases, a student may be cleared after this date to have a degree conferred for the previously reported term.

One of the 13 students was reported correctly and on-time as withdrawn to the NSLDS. A late degree was subsequently posted and the degree data was updated in NSC. Research as a result of the audit finding revealed a gap in our process for late degree conferrals and the multiple places within NSC that must be updated.

The University has changed its process to centralize late degree posting with an individual trained to update all areas of the NSC. This should ensure that the change from withdrawn to graduated status is correctly documented and reported.

Reporting last date of attendance for withdrawals. The University is designated as a non-attendance taking institution. As such, the last date of attendance data is collected as part of the grade collection process at the end of the term.

In the case of official withdrawals, the University has an academic process that requires the academic dean to approve the withdrawal before it can be processed, the applicable courses dropped, and the student file updated to reflect an *actual* change in enrollment status. This may take one or more months to complete, thereby resulting in the University continuing to report to NSC actual enrollment status as unchanged from last file report. Only upon receipt of the completed and approved withdrawal is the student's enrollment record updated to reflect course drops and enrollment status changes.

The November 2017 *Enrollment Reporting Guide* published by NSLDS, Section 4.4.2 provides detailed information on several key dates, starting at page 20, including:

“Note that the Effective Date is neither the “date of determination” nor the date that the school becomes aware of a status change; rather, it is the date that the enrollment status first became effective. In other words, it is not required that the update be received by NSLDS within two months of the Enrollment Status Effective Date; rather, the school must report the retroactive status change in its next scheduled enrollment submission, or sooner if possible, although this might happen months after the actual effective date. For example, a school may not be aware a student has withdrawn until sometime after the student stops attending. Or, a student may complete the coursework for a degree but it takes the school time to determine whether the student meets all graduation requirements, and then the school would use an Effective Date backdated to the date the school assigns for graduation. Even though a school may not be able to report a status change until more than 60 days after the actual Effective Date of that status change, this retroactive reporting does

not violate the requirement to report every 60 days.”
[Emphasis added].

Furthermore, Volume 5, Chapter 1 (page 22) speaks to unofficial withdrawals and the date the institution becomes aware of non-attendance.

“If a student did not begin the official withdrawal process or provide notification of his or her intent to withdraw, the date of the institution’s determination that the student withdrew would be the date that the school becomes aware that the student ceased attendance. The types of withdrawal and the corresponding definition of the date of the institution’s determination that the student withdrew are listed in the chart on withdrawal dates near the end of this chapter.

For a student who withdraws, without providing notification, from a school that is not required to take attendance, the school must determine the withdrawal date no later than 30 days after the end of the earlier of (1) the payment period or the period of enrollment (as applicable), (2) the academic year, or (3) the student’s educational program.”

In the case of unofficial withdrawals, the University will change its process to retroactively update the status change date on the NSC records once final grades are processed and the last dates of attendance are determined for unofficial withdrawals. At Florida State University the grade collection and posting date is typically four days after the end of the term. The date entered will reflect the last date of attendance where it differs from the term end date.

In the case of official withdrawals, the University reviewed our process and determined that the incorrect dates for these withdrawals were the result of a training issue and a query used to capture the relevant dates. Additional staff training has been undertaken for all staff tasked with updating NSC data. In addition, the institution made changes to a query used for updating NSC records and relevant dates.

It should be noted that NSC will not process a file when one student error exists on the file. These errors result from the number of data fields collected for each student and the cross-validation occurring when NSC receives the file. Each error must be resolved individually. Further, a technical glitch that delayed updating some of the records in 2016-17 has been addressed by rewriting the NSC file generation process to reduce the number of errors. This should reduce the time it takes to resolve the error files and provide the appropriate updates.

Anticipated Completion Date: August 18, 2018
Responsible Contact Person: Kimberly Barber, University Registrar



March 14, 2018

**State of Florida
Management's Corrective Action Plan –
University of Central Florida
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-046*
Planned Corrective Action: *11/1/17*
Anticipated Completion Date: *11/20/17*
Responsible Contact Person: Alicia Keaton, Director, Student Financial Assistance
Brad Hodum, Associate Controller, Finance and Accounting

UCF concurs with the auditor finding and has taken corrective action to enhance internal procedures to ensure the timely return and the reduction of unclaimed checks. Procedures have been strengthened to include earlier identification of unclaimed funds and more robust communication efforts to ensure these funds are returned no later than 240 day after the checks containing such funds are written. The University returned all the identified checks in the finding prior to audit inquiry.

UCF allows students to claim their funds up to approximately 180 days after the check has been issued and not cashed. The University attempts to contact students multiple times via emails prior to the 180th day to alert students to cash their outstanding check or contact Finance and Accounting to request a check replacement. We have also established service indicators on the students' online accounts and have begun sending recorded messages via automated telephone calls which include similar instructions.

To ensure timely return of the funds for checks that are still unclaimed, we have developed enhanced internal tracking procedures and interdepartmental communications including management oversight to ensure unclaimed checks are returned to the DOE on a timely basis.

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**State of Florida
Management's Corrective Action Plan –
Broward College
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-047*

Planned Corrective Action: The College continues to enhance its procedures including ongoing training to staff. Additionally, the College has implemented and continues to enhance a quality assurance program to ensure accurate and timely reporting to the NSLDS.

Anticipated Completion Date: 04/01/2018

Responsible Contact Person: Karen Lee Murphy, AVP Academic Affairs/College Registrar

Finding Number: *2017-048*

Planned Corrective Action: The College continues to enhance its procedures including compliance training to staff. Additionally, the College is developing a quality assurance program to ensure accurate calculation of unearned Title IV HEA grant and loan assistance for students who are officially withdrawn.

Anticipated Completion Date: 07/01/2018

Responsible Contact Person: Theresa Cowan, Associate Vice President of Financial Aid



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March 12, 2018

**State of Florida
Management's Corrective Action Plan –
College of Central Florida
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-047

Planned Corrective Action: The College of Central Florida utilizes the National Student Clearinghouse (NSC), as a third party servicer to perform the functions required for Enrollment Reporting. Files are sent to the NSC monthly with student enrollment updates. The NSC receives the Student Status Confirmation Report (SSCR) from the National Student Loan Data System (NSLDS) with the names of students required to be updated by the institution. The NSC utilizes the information obtained from the institution to update the SSCR and transmits the data back to NSLDS. Upon NSC's receipt of the enrollment report file from the institution, the institution is sent error and status reports. The institution will ensure the following:

- Enrollment report files will be transmitted monthly by the Registrar's office.
- Error files and status reports will be worked upon receipt by the Registrar's office.
- The Institutional Reporting and Information Technology departments will assist with data issues in order for files to have fewer edits.
- The institution will monitor submissions and review sample students to ensure the information is received and updated in the NSLDS system.

Anticipated Completion Date: March 1, 2018

Responsible Contact Person: Ms. Maureen Anderson, Dean of Enrollment Management, College of Central Florida

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March 9, 2018

State of Florida
Management's Corrective Action Plan –
Daytona State College
For the Fiscal Year Ended June 30, 2017

Finding Number: 2017-046

Planned Corrective Action: Daytona State College concurs with the findings. As a result, the College's Student Accounts Office (SA) has developed a monitoring tool and implemented a weekly business process with timelines to review unclaimed Title IV funds. Additionally, a communication plan has been instituted, which notifies students periodically of any unclaimed disbursement, leading up to the due date funds are required to be returned. Should funds continue to be unclaimed, SA will forward the names of students who have not submitted a claim for these funds to the Financial Aid office. Funds will then be returned as unclaimed property prior to the 240-day requirement.

Anticipated Completion Date: 2-15-18 - This process is already in production.

Responsible Contact Person: Ms. Isalene Montgomery, Vice President of Finance.

Finding Number: 2017-047

Planned Corrective Action: Daytona State College concurs with the findings. As a result, the College's Office of Records and Registration and Information Technology worked collaborately in conjunction with the National Student Clearinghouse to develop a process where information is submitted timely and accurately. The process has been tested and verified that it is working properly; to ensure the timely submission of information to the NSLDS.

Anticipated Completion Date: 12-10-17 - This process is already in production.

Responsible Contact Person: Ms. Carri Hudgens-Black, Director of Records and Registration

Finding Number: 2017-048

Planned Corrective Action: Daytona State College concurs with the findings within the report. The Finding noted was a result of software and configuration issues with the recent implementation of the ERP system. Upon discovering the deficiency, DSC analyst initiated corrective action to promptly returned the funds and updated the COD system on 3-20-17. Additionally, the College secured professional services through a consultant to correct the noted deficiency. The reconfiguration in the Financial Aid pillar has been tested, applied and is currently in production.

Anticipated Completion Date: 1-15-18

Responsible Contact Person: Dr. Erik D'Aquino, Vice President of Enrollment Management

March 7, 2018

**State of Florida
Management's Corrective Action Plan –
Eastern Florida State College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-047

Planned Corrective Action: College staff determined, as a result of auditor inquiry, that the automated data process used to generate the report of enrollment changes to the National Student Loan Data System was being processed with an incorrect parameter. The incorrect parameter resulted in incorrect enrollment change dates in certain circumstances.

The college, in consultation with the software vendor, has confirmed the correct parameters; verified those parameters provide accurate enrollment change dates; and updated the procedures used to generate the report of enrollment changes.

Anticipated Completion Date: February 16, 2018

Responsible Contact Person: Stephanie Burnette, Registrar

Finding Number: 2017-048

Planned Corrective Action: During the audit period, the college had a requirement that instructors take attendance. The college was required to use instructor reported attendance records to determine the withdrawal dates for students who ceased attendance. The untimely returns were the result of instructors untimely reporting students who had ceased attending.

College Policy 400.5 (Class Attendance and Religious Observances) was revised in June 2017 to eliminate the requirement that instructors take attendance. In the future, the "date of the institution's determination that a student withdrew" will be determined in accordance with 34 CFR 668.22 (l) which does not require the institution to use instructor reported attendance records.

Anticipated Completion Date: July 1, 2017

Responsible Contact Person: Eileen Brzozowski, Director of Financial Aid

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February 26, 2018

**State of Florida
Management's Corrective Action Plan –
Florida Gateway College
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-047*

Planned Corrective Action: Florida Gateway College has implemented a procedure for updating all enrollment status changes for Pell Grant recipients and Direct Loan borrowers are accurately and timely reported to the NSLDS.

Anticipated Completion Date: February 23rd, 2018

Responsible Contact Person: Rebecca Westberry, Director of Financial Aid

Finding Number: *2017-048*

Planned corrective Action: Florida Gateway College has implemented a procedure to ensure timely and accurate calculation of unearned Title IV grants.

Anticipated Completion Date: February 23rd, 2018

Responsible Contact Person: Rebecca Westberry, Director of Financial Aid



(March 14, 2018)

**State of Florida
Management's Corrective Action Plan –
Florida Keys Community College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046

Planned Corrective Action: The College Business Services Department has updated its procedure for Abandoned Property/Stale Checks, Procedure No. 21.313, to explicitly include the return of Title IV Funds. Excerpts from procedure:

Accounts payable and payroll checks are valid for one hundred eighty (180) days. The college must perform their due diligence to locate students, employees and vendors to cash checks. It is the responsibility of Business Services to monitor and maintain stale checks. On a monthly basis, they identify stale checks carried forward on the bank reconciliation and maintain a running report on stale checks that are greater than one hundred eight (180) days and attempt to contact students for reissuance. A reconciliation of the general ledger is performed periodically throughout the fiscal year and June of each year.

As part of the monthly reconciliation process noted above, Business Services identifies all stale checks that are Title IV Funds related. A list of identified funds is sent to Financial Aid for review at which point they either make an adjustment to the student account and return funds through Federal Student Aid portal (G5) or they contact students with steps to complete reissuance process or adjustment of loan amounts, if applicable. Adjustments are made to student accounts that are deemed unreachable and funds are returned through the Federal Student Aid portal (G5). Financial Aid notifies Business Services of all changes made to student accounts in order for them to start the cancellation process of checks and reversal of refunds in system.

Anticipated Completion Date: Completed.

Responsible Contact Person: Heather Garcia, Controller

Finding Number: 2017-047

Planned Corrective Action: In response to recent notification referencing student enrollment reporting 2017-47. Florida Keys Community College has taken steps to update the three areas noted in the audit report.

Late Reported (8):

3 students with WD status error. These 3 students were not updated to "Withdrawn" (WD) in Banner on SFAREGS at the time the final course withdrawal was processed. This was prior to modifying our enrollment reporting process in fall 2017.

5 students were reported to National Student Clearinghouse on time. National Clearinghouse Enrollment Report was submitted by FKCC on time. However, National Student Clearinghouse did not transmit information to National Student Loan Data System in a timely manner. We are currently working with National Student Clearinghouse to rectify this issue. *Anticipated Completion Date: Summer 2018*

Inaccurate Enrollment Change Date (9):

6 students with UW "Effective Date" errors. The National Student Clearinghouse (NSCH) report is uploaded via Banner process. Banner extracts the last date of *term* for the unofficial withdrawal if no future enrollment, not the Last Date of Attendance (LDA) as required. FKCC is currently inquiring with NSCH to enhance this process to collect the latest last date of attendance for reporting.

3 students with WD status error. These 3 students were not updated to "Withdrawn" (WD) in Banner on SFAREGS at the time the final course withdrawal was processed. This was prior to modifying our enrollment reporting process in fall 2017.

Inaccurate Enrollment Status (1):

1 student with Non-Attendance. The student Never Attended per instructor documentation received 2/1. The error resulted from the incorrect entry of the 2/1 notification date entered in the "Withdrawal Date" field in Banner. The issue was addressed with departmental staff and included in training materials.

Anticipated Completion Date: Summer 2018 for one issue noted; all others completed.

Responsible Contact Person: Michelle Cherry, Associate Dean of Enrollment Services

Finding Number: 2017-048

Planned Corrective Action: The College Financial Aid Office has updated its processes to timely and accurately calculate and return unearned Title IV funds for students who withdraw, officially or unofficially.

Incorrect Calculations (3):

For 2 students, incorrect calculations resulted from the entry of incorrect Withdrawal Dates in Banner by Enrollment Services. Financial Aid worked with Enrollment Services to correct beginning fall 2017; the Associate Dean of Enrollment addressed the processing error with departmental staff and included the details in training materials.

The 1 remaining incorrect calculation resulted from the application of a Homeless Tuition Waiver. Homeless waiver registration codes (HM) did not have charges attached to them during 2016-17 and therefore R2T4 calculations did not factor correctly. Realizing the issues with this process, the College changed its process for tuition waivers in spring 2017 registering these students with normal 'RE' registration codes (fees applied) and placing them on Contracts within the Business Office.

Untimely Calculations (10):

For 5 students, the late calculations resulted from an incorrect understanding that holiday break closures were excluded from the 30-day timeframe. The Financial Aid Office updated its process beginning January 2018 to correctly factor closures into this requirement.

For 3 students, the late calculations resulted from a timing issue between Financial Aid and Enrollment Services. Financial Aid adjusted its process to permit adequate processing time for Enrollment's role in R2T4 beginning fall 2017.

For 1 student, the late calculation resulted from an Incomplete Grade conversion during a following term. Financial Aid adjusted its process to review Incomplete Grades individually based upon each assigned extension date beginning fall 2017.

For 1 student, the late calculation occurred due to technical/processing issues Financial Aid encountered with COD. These issues were further complicated due to the fact that the student withdrawal (unofficial) occurred while we were working with COD to resolve the original issue, and during the winter break closure.

Untimely Returns (4):

For 3 students, the late return was a result of the Incorrect Calculation noted/addressed above.

For the 1 remaining student, the late return resulted from an enrollment status error. The student's status was not updated to "Withdrawn" (WD) in Banner on SFAREGS at the time the final course withdrawal was processed. This was prior to Enrollment Services modifying its reporting process in fall 2017 (also referenced in 2017-047).

Anticipated Completion Date: Completed.

Responsible Contact Person: Beryl Morgan, Director of Financial Aid

February 27, 2018

State of Florida
Management's Corrective Action Plan –
Florida SouthWestern State College
For the Fiscal Year Ended June 30, 2017

Finding Number: 2017-047

Planned Corrective Action: Amend one of the R2T4 Financial Aid reports, and Registration processing. FSWSC discovered a loophole in one of our processes and automated reports, that directly contribute to the recent finding. A collaborative effort among the Registrar, Financial Aid and Informational Technology departments, resulted in a solution that will vastly reduce/eliminate such occurrence. This solution has since then been implemented.

Anticipated Completion Date: February 23, 2018

Responsible Contact Person: Garnett Salmon-Registrar & Matthew Sanchez-Director, Financial Aid.

Finding Number: 2017-048

Planned Corrective Action: After reviewing the findings associated with the Return of Title IV (R2T4) calculations, the Financial Aid Department at FSWSC has taken steps that look to resolve such findings from occurring in the future. First, FSWSC has revised/updated our policies and procedures that are related to R2T4 calculations. The revised policies and procedures provide the correct steps to take for R2T4 calculations; with the goal being to minimize the risk of miscalculations and/or untimely returns. Second, FSWSC has moved to using R2T4 on the Web. By moving to this product, staff are better able to ensure that the correct information is populating the R2T4 calculations versus using the prior process. Finally, FSWSC has added additional staff to our R2T4 processes and provided additional resources and training to staff who are working on R2T4 calculations.

Anticipated Completion Date: 03/01/2018

Responsible Contact Person: Matthew T. Sanchez, Director of Financial Aid

8099 College Parkway
Ft. Myers, FL 33919

February 21, 2018

**State of Florida
Management's Corrective Action Plan –
Florida State College at Jacksonville
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-046*

Planned Corrective Action: The College reviewed and updated procedures to insure the timely return of unclaimed funds to the Title IV HEA program. FSCJ restored the amount questioned related to FSCJ to the Title IV HEA program.

Anticipated Completion Date: December 2017

Responsible Contact Person: Anita Kovacs, AVP Finance



February 20, 2018

**State of Florida
Management's Corrective Action Plan –
Gulf Coast State College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046

Planned Corrective Action: At the time of the audit, Gulf Coast State College had a process in place to review outstanding student checks. This process determined the source funding for the outstanding check, ensured Title IV funds were not escheated to any entity other than Title IV aid, and returned funds in the appropriate timeframe. Unfortunately, a few student checks were not returned within the 240 day timeframe. Improvements to the process have been made, as detailed below.

- 1) A file is received from the bank containing all of the checks that cleared in the prior month. That file is loaded into the Banner ERP system upon receipt, updating the database.
- 2) Business Office staff notify all students who have an outstanding check from 45-150 days old, encouraging the students to cash the check or contact the Business Office for a check reissue if the original check has been lost.
- 3) Financial Aid Office staff review a list of checks that become 150 or more days outstanding, determine the source of funds that generated the check, and determine the appropriate action for handling those funds once the check is 180 days old.

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- 4) For Title IV checks that are 180 days or older, Business Office staff voids the check after verifying the check is still outstanding. Financial Aid staff reduces the amount of the award and reports the reduction to the COD system (if appropriate). The Comptroller will return the appropriate funds electronically through the federal G5 system if that fund's drawdowns exceed the amount of reported disbursements.

These steps will ensure all unclaimed Title IV funds will be returned well before the required 240 day deadline.

Anticipated Completion Date: January 31, 2018

Responsible Contact Person: Chris Westlake



March 9, 2018

**State of Florida
Management's Corrective Action Plan
Hillsborough Community College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046
Planned Corrective Action: The College has developed internal policy and procedures to ensure that all unclaimed property is returned to the applicable Title IV program.
Anticipated Completion Date: 02/15/2018
Responsible Contact Person: Tierra N. Smith

Finding Number: 2017-047
Planned Corrective Action: The College has reviewed an enhanced our internal policy and procedures to ensure that all students are accurately and timely reported to NSLDS.
Anticipated Completion Date: 02/28/2018
Responsible Contact Person: Tierra N. Smith

Finding Number: 2017-048
Planned Corrective Action: The College has enhanced internal policy and procedures to ensure accurate and timely calculation of unearned Title IV funds.
Anticipated Completion Date: 02/15/2018
Responsible Contact Person: Tierra N. Smith

Business Affairs
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Miami, Florida 33176
(305) 237-2389 • Fax: (305) 237-0957
e-mail: ehlevering@mdc.edu



College Administration

E.H. Levering III
Senior VP Business Affairs &
Chief Financial Officer

March 17, 2018

**State of Florida
Management's Corrective Action Plan –
Miami Dade College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046
Planned Corrective Action: The College will review its procedures and processes, seek automation of certain tasks, and will adopt corrective measures as necessary.
Anticipated Completion Date: July 1, 2018
Responsible Contact Person: E.H. Levering, SVP – Business Affairs & CFO

Finding Number: 2017-047
Planned Corrective Action: The College will review its procedures and processes, seek automation of certain tasks, and will adopt corrective measures as necessary.
Anticipated Completion Date: July 1, 2018
Responsible Contact Person: E.H. Levering, SVP – Business Affairs & CFO

Finding Number: 2017-048
Planned Corrective Action: The College has identified the issue within the newly implemented ERP system and is in the process of taking corrective measures to address the issue.
Anticipated Completion Date: July 1, 2018
Responsible Contact Person: E.H. Levering, SVP – Business Affairs & CFO



March 8, 2018

**State of Florida
Management's Corrective Action Plan –
North Florida Community College
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-046*
Planned Corrective Action: The College has enhanced its procedures to ensure the timely identification, calculation, and return of unearned Title IV HEOA funds to the applicable Federal programs for all students who officially or unofficially withdrew.
Anticipated Completion Date: March 8, 2018
Responsible Contact Person: Karen Surles, Coordinator of Financial Aid North Florida Community College

Finding Number: *2017-047*
Planned Corrective Action: North Florida Community College will discontinue reporting to NCS and instead report directly to NSLDS
Anticipated Completion Date: July 1, 2018
Responsible Contact Person: Karen Surles, Coordinator of Financial Aid North Florida Community College

March 14, 2018

**State of Florida
Management's Corrective Action Plan –
Palm Beach State College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046

Planned Corrective Action: **Explanation:** Palm Beach State College applies the highest standards of care and scrutiny to the handling of federal funds and the protection of the taxpayers. The circumstance that caused the College to return unclaimed Title IV HEA Funds to the applicable federal programs in an untimely fashion was that many students relocated from their primary home address without providing updated information to the College. In an effort to ensure that needy students receive these necessary funds, the checks that remained uncashed were resent to an alternate address in the student's file. As a result of the extra time involved to resend the uncashed checks, eight checks were returned to the applicable federal programs after the allowable timeframe which caused a late return of Title IV funds to the respective programs.

Planned Corrective Action: Upon the first returned receipt of unclaimed funds, the Finance and Financial Aid Office will work jointly to identify alternate methods to reach the student for an update to contact information. If a different address is identified, one final attempt will be made to allow the student the opportunity to claim the funds. If the second attempt also fails, any unclaimed funds will be returned to the respective Title IV program. In addition, students will be continuously advised throughout their involvement with the college to confirm accuracy of their mailing address.

Anticipated Completion Date: Both the Finance and Financial Aid Offices have already implemented the corrective action plan and are documenting the return of unclaimed Title IV funds for each student.

Responsible Contact Person: Eddie Viera, Director of Financial Aid
561-868-3390
viera@palmbeachstate.edu

Finding Number: 2017-048

Planned Corrective Action: **Explanation:** The Financial Aid Office processed approximately 1,392 R2T4 for 2016-17.

- In one instance, the R2T4 was calculated incorrectly due to a discrepancy regarding the last date of attendance between a faculty roster and the weekly tracking report. In this instance, the last date of attendance utilized for R2T4 was from the weekly



tracking report and the faculty attendance sheet reflected a different date.

- During the College's internal audit to correct calculations, an error was made to utilize the date of the internal audit rather than the original date of determination. This resulted in three untimely calculations that did not include the original date of determination on the Return of Title IV Calculation sheet in step 1.
- The six untimely returns were calculated correctly but during our internal audit we discovered that funds had not been returned to COD. Upon discovery, the funds were immediately returned; however, it was after the required timeframe.

Corrective Action Plan: The College's Director of Financial Aid has implemented a quality control plan that requires a thorough review of each R2T4 calculation to ensure accuracy and timeliness, and that returned funds are accurately reflected in COD. The staff performing the calculations ensures that the schools' computerized system reflects funds to be returned and also confirms the Disbursement history within COD. As part of the new guidelines, the financial aid team reviews each other's calculations as an additional safeguard.

Anticipated Completion Date: While R2T4 is an ongoing process within the Financial Aid Office, PBSC has already implemented the corrective action plan for 2017-18 financial aid year.

Responsible Contact Person: Eddie Viera, Director of Financial Aid
561-868-3390
viera@palmbeachstate.edu



March 5, 2018

**State of Florida
Management’s Corrective Action Plan –
Pasco-Hernando State College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046

Planned Corrective Action: The College has performed a review of its’ procedures relating to Title IV cash management and will be implementing the following changes: (1) Funds returned as stale dated from the College’s disbursement provider will immediately be returned to the appropriate Title IV Program unless prior contact has been made with the student to reissue the funds; (2) Federal cash balances will be reviewed twice a week to ensure that funds are being returned in a timely manner; (3) the College will be working with its disbursement provider to implement a process no later than June 30, 2018 to more easily identify returned funds as Title IV to ensure they are processed appropriately and timely

Anticipated Completion Date: #1 & #2 are completed, #3 to be completed no later than 6/30/18

Responsible Contact Person: Brian Horn, Vice President of Finance & Auxiliary Services

Finding Number: 2017-047

Planned Corrective Action: The College takes the audit findings very seriously and has consistently implemented measures to resolve the issue. The Financial Aid Office is dependent on other college employees to provide attendance information in a timely manner and when that reporting does not occur as expected, timely reporting of changes in enrollment status to NSLDS are jeopardized. The College continues to reinforce the importance of timely reporting with faculty through ongoing faculty training sessions on use of the attendance module within the College’s student information system. A tutorial module for faculty was also developed and resides in the College’s learning management system.

Anticipated Completion Date: Completed

Responsible Contact Person: Brian Horn, Vice President of Finance & Auxiliary Services

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March 9, 2018

**State of Florida
Management's Corrective Action Plan –
Pensacola State College
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-046*
Planned Corrective Action: The College has established additional procedures to review Bank Mobile Expiring Stale Dated Checks to ensure that the disbursements are made to the student or returned within the 240 day deadline.
Anticipated Completion Date: November 2017
Responsible Contact Person: Gean Ann Emond

Finding Number: *2017-047*
Planned Corrective Action: The College is in the process of reviewing and modifying the enrollment reporting process to monitor the enrollment changes so that the data going to NSLDS is correct and timely. A Last Day of Attendance date change report has been created to identify student date changes and is now monitored daily. We are also reviewing our COD (Common Origination and Disbursement) process to make sure the reporting changes are correct.
Anticipated Completion Date: July 2018
Responsible Contact Person: Gean Ann Emond



March 23, 2018

**State of Florida
Management's Corrective Action Plan –
Polk State College
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-047*
Planned Corrective Action: A modification to internal reporting has been made to capture all enrollment status changes. This will result in more timely and accurate reporting to NSLDS.
Anticipated Completion Date: Corrected
Responsible Contact Person: Ronshetta Howell, Director of Student Financial Services

Finding Number: *2017-048*
Planned Corrective Action: Processes have been modified to include secondary review by the College's Quality Assurance and Compliance Coordinator. This monthly review of the Return of Title IV calculations will ensure adjustments to awards are processed accurately and reported timely.
Anticipated Completion Date: Corrected
Responsible Contact Person: Ronshetta Howell, Director of Student Financial Services

March 12, 2018

State of Florida
Management's Corrective Action Plan –
Seminole State College of Florida
For the Fiscal Year Ended June 30, 2017

Finding Number: *2017-046*

Planned Corrective Action: In order to ensure that disbursements of Title IV HEA funds to students via check that are outstanding beyond 180 days and therefore dormant, are re-issued and received by the student or returned to Title IV within 240 days of the initial disbursement, the College has implemented the following procedure:

-Student Accounting Services periodically reviews the check aging report provided by the external vendor who manages financial aid disbursements to students. This report lists the outstanding checks by the date the check was issued.

-If a check remains outstanding more than 180 days it is considered dormant and non-negotiable. For these checks Student Accounting Services verifies with the Financial Resources office that the student remains eligible for the funds. If the student is no longer eligible for any or all of the funds, those funds are returned promptly.

-If the student is still eligible for funds an attempt will be made to obtain the student's bank account information or authorization to place the funds on a debit card. The College will no longer re-issue checks in these circumstances.

-With the student's authorization the funds will either be electronically transferred to the student's bank account or issued to a debit card.

-If the College is not able to obtain the necessary authorization the funds will be returned to Title IV.

Anticipated Completion Date: May 31, 2017

Responsible Contact Person: CarrieAnne Galarneau



OFFICE OF THE PRESIDENT

February 20, 2018

**State of Florida
Management's Corrective Action Plan –
South Florida State College
For the Fiscal Year Ended June 30, 2017**

Finding Number: *2017-046*

Planned Corrective Action: South Florida State College has implemented a corrective action plan for escheating federal funds by reducing the amount of time check recipients have to deposit funds and by including a notification with any reissued checks stating the date by which the check must be deposited or the check will be canceled and the funds will be returned.

Anticipated Completion Date: Escheating procedures were updated in November 2017.

Responsible Contact Person: Melissa Lee; 863-784-7223, Leem@southflorida.edu



STATE COLLEGE OF FLORIDA, MANATEE-SARASOTA

OFFICE OF THE PRESIDENT

Carol F. Probstfeld, Ed.D.

March 12, 2018

**State of Florida
Management's Corrective Action Plan –
State College of Florida, Manatee-Sarasota
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046
Planned Corrective Action: Return of Funds: \$435
Anticipated Completion Date: March 7, 2018
Responsible Contact Person: Lou Woroch, Controller

The State College of Florida Manatee-Sarasota acknowledges the Auditor General's finding related to escheatment of unclaimed Title IV student aid. The Office of Finance has implemented procedures to ensure the timely return of unclaimed Title IV student aid to the US Department of Education, within the 240 day requirement, and to ensure these funds are not escheated to the State of Florida.

Subsequent to this finding, additional funds were claimed thus reducing the amount of unclaimed funds to \$435 to be returned. As of March 7, 2018, the funds have been returned.

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March 7, 2018

State of Florida
Management's Corrective Action Plan
St. Johns River State College
For the Fiscal Year Ended June 30, 2017

Finding Number: 2017-046

Planned Corrective Action: To ensure all funds are returned to the appropriate Federal Program within 240 days of initial disbursement, the College's third-party servicer (servicer) utilized to disburse student payments was contacted and the stale date period for checks issued was shortened to 90 days. This allows more time for the college to return the Title IV Higher Education Act Funds to the proper program. In addition, representatives from both the Business Office and the Financial Aid Office have met and concluded that once our servicer returns Title IV Higher Education Act Funds to St. Johns River State College, those funds will be promptly returned to the Federal Program and no further attempts will be made by the college to get these funds in the student's hands. Written college procedures will be updated to reflect this change.

Anticipated Completion Date: March 31, 2018

Responsible Contact Person: Randy Peterson, Controller

March 9, 2018

**State of Florida
Management's Corrective Action Plan –
Valencia College
For the Fiscal Year Ended June 30, 2017**

Finding Number: 2017-046

Planned Corrective Action:

Upon learning of the issue, Valencia College took the following actions: 1) Immediately reviewed unclaimed checks to ensure that they were properly identified as Title IV HEA funds source 2) implemented a process to assure that all outstanding checks have two additional reviews to confirm funding source prior to 240 days return deadline, and 3) initiated a notification process to ensure the timely return of unclaimed checks. In addition, \$2,995 has been restored back to the respective Title IV HEA program.

Anticipated Completion Date: March 23, 2018

Responsible Contact Person: Jackie Lasch, AVP Financial Services

Finding Number: 2017-047

Planned Corrective Action:

Valencia has implemented and is completing a data clean-up process in partnership with NSC to correct all records that had been erroneously reported to NSLDS since Fall 2016. A permanent programming changed has been implemented to ensure accurate data transcribes from the front-end data forms to the background tables.

Anticipated Completion Date: February 5, 2018

Responsible Contact Person: Linda K. Herlocker, AVP, Admission and Records