

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2017**

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED
JUNE 30, 2017

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**STATE OF FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2016-17 FISCAL YEAR**

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RICK SCOTT
GOVERNOR

JUSTIN M. SENIOR
SECRETARY

July 25, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|--|---|--------------------------|---|
| 2016-002 | Governmental Activities; Health and Family Services Fund - Long-term liabilities, Due within one year and Net position – beginning, as restated; Receivables, net, and Unavailable revenue | The FAHCA, Bureau of Financial Services (Bureau), did not record a prior-period adjustment for the correction of an error in previously issued financial statements. In addition, the Bureau did not record a receivable for the portion of the amount due to Medicaid managed care providers that was to be reimbursed by the U.S. Department of Health and Human Services (USDHHS). | Fully Corrected | The FAHCA Bureau will work with the Division of Medicaid, the division responsible for the identification and correction of errors in the Florida Medicaid Management Information System (FMMIS), to identify all known corrections to provider payments that may result in a correction to previously issued financial statements. For purposes of the statewide financial statements, the materiality level will be set at \$1 million. Anita Hicks (850) 412-3815 |
| 2016-038 2015-019 2014-037 | Children's Health Insurance Program (CHIP) CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | General information technology (IT) controls for the Florida Medicaid Management Information System (FMMIS) need improvement. | Fully Corrected | CO #65277- 2014 SSAE16 Audit Support was implemented on November 6, 2014, and identifies and creates a log when authorized software developers switch to a Global ID. The FAHCA fiscal agent updated its documentation and procedures to include 1) Florida XIX UNIX Super ID Access and Command Review Procedures and 2) System Monitoring Procedures (Section 7.1.1. Keystroke Logs of Switch User (SU) Activity for UNIX Systems. Cheryl A. Travis (850) 412-3416 |
| 2016-039 | Children's Health Insurance Program (CHIP) CFDA No. 93.767 | Florida Accounting and Information Resource Subsystem (FLAIR) account codes submitted by the FAHCA to the Florida Department of Financial Services (FDFS), and used by the FDFS to develop the 2015-16 fiscal year Cash Management Improvement Act (CMIA) clearance patterns, were not always accurate or complete. | Fully Corrected | The FAHCA has added a second level review to the CMIA clearance patterns reporting process to ensure complete and accurate accounting codes are submitted to FDFS. Anita Hicks (850) 412-3815 |
| 2016-040 | Children's Health Insurance Program (CHIP) CFDA No. 93.767 | The FAHCA did not modify the subaward agreement to notify the subrecipient of CHIP funds that, as of December 2014, the terms and conditions of the Federal award had been revised. | Partially Corrected | To ensure the CHIP Federal subaward is clearly identified to the subrecipient at the time of the subaward and any subsequent changes, the Agency developed a Federal Award Notification form addressing specified requirements identified in 2 CFR 200.331(a), Requirements for Pass-through Entities. On January 30, 2017, the Agency notified the |



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|------------------------------|--|---|----------------------------|--|
| | | | | <p>subrecipient of the CHIP subaward approved for the period of 10/1/2015 through 9/30/2017 under the Children's Health Insurance Program Federal Award Identification Number (FAIN) 7560515, dated March 9, 2016 and FAIN 75X0515 dated October 4, 2016.</p> <p>Florida Healthy Kids Corporation, MED140, DRAFT Contract Amendment #11 includes a provision within the Revised Project Work Plan requiring the Agency to notify the subrecipient of the receipt of CHIP federal funds, any subsequent modifications to the funds and as part of the notification, include the elements identified in 2 CFR 200.331(a), Requirements for Pass-through Entities. The Florida Healthy Kids Corporation is reviewing the Revised Project Work Plan. The contract amendment is scheduled to be executed before September 30, 2017.</p> <p>On January 25, 2017, the Bureau of Financial Services added the CHIP contract manager to the CHIP Federal Grant Award notification distribution list.</p> <p>Angela Wiggins (850) 412-4198</p> |
| <p>2016-041 2015-037</p> | <p>Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778</p> | <p>The FAHCA did not adequately ensure that the service organization's internal controls related to the invoicing, collection, and reporting of drug rebates were appropriately designed and operating effectively.</p> | <p>Not Corrected</p> | <p>FAHCA is in ongoing discussion with the service organization (Molina) regarding amending the contract and anticipates that by the end of 2017, FAHCA will amend the contract to require the service organization (Molina) to obtain an SSAE-18 Audit Report. The SSAE-18 Report would ensure that the service organization internal controls are appropriately designed, operating effectively and properly invoicing, collecting and reporting drug rebates and that collections are maximized.</p> <p>Estimated Completion Date - December 31, 2017</p> <p>Paula McKnight (850) 412-4156</p> <p>Tom Wallace (850) 412-4117</p> |
| <p>2016-042 2015-038</p> | <p>Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778</p> | <p>The FAHCA made payments to ineligible Medicaid Program providers.</p> | <p>Partially Corrected</p> | <p>The FAHCA created a system change request (indexed as # 2968) that will create a Medicaid provider enrollment renewal process for out-of-state providers. The FAHCA also created a system change request (indexed as # 2935 – ROPA Project). The Referring, Ordering, Prescribing, and Attending (ROPA) Provider project will address the needed changes to</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---|--|--|--------------------------|--|
| | | | | Florida Medicaid Management Information System, Decision Support System, and Pharmacy Benefit Manager. Estimated Completion Date - June 30, 2018 Cheryl A. Travis (850) 412-3416 |
| 2016-044 2015-041 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAHCA computer system used to store all Medicaid Program Integrity (MPI) complaints and cases, the Fraud and Abuse Case Tracking System (FACTS), did not appear to store all complaints received and cases established during the 2015-16 fiscal year. | Fully Corrected | The record audit enhancement was moved into the production server on February 13, 2017. The record audit enhancement is working as anticipated. Kenneth Yon (850) 412-4637 |
| 2015-033 2014-038 2013-051 FA 12-062 FA 11-062 FA 10-060 | Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAHCA continued to record medical assistance related payments to incorrect appropriation categories in the State’s accounting records. | Fully Corrected | The FAHCA continues to make every effort within its control to ensure that medical assistance related payments are accurately recorded in the State’s accounting records. The FAHCA implemented an Electronic Fund Transfer (EFT) process for the payment of the medical assistance related payments allowing payments to be posted against the correct category at the time of vouchering if release, budget, and cash are sufficient. If release or budget is not available for the posting of expenditures, a budget amendment approved by the Legislative Budget Commission is required. The Agency submits budget amendments, at least twice yearly, to conform budget to the latest results of the Social Services Estimating Conference for Medicaid Expenditures. Anita Hicks (850) 412-3815 |
| 2015-035 2014-039 | Children’s Health Insurance Program (CHIP) CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAHCA did not always calculate Federal funds draws or related expenditures correctly. Additionally, the FAHCA did not always limit Federal funds draws to amounts needed for immediate cash needs. | Fully Corrected | The FAHCA continues to refine its federal draw process through automation, training, quality and secondary reviews, collaboration with contract managers and other subject matter experts. The FAHCA continues to make every effort to limit federal funds draws to the amount needed for immediate cash needs; however, there are specific occasions when the FAHCA must make its federal funds draws using estimated expenditures. On those occasions when estimated expenditures are used, the FAHCA have measures in place to true up any surpluses or shortages. Anita Hicks (850) 412-3815 |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---|--|---|---------------------------------|--|
| 2015-036 2014-036 2013-050 FA 12-057 FA 11-064 FA 10-057 FA 09-055 FA 08-056 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | Medical service claim payments made to providers of Medicaid services were sometimes made for services claimed to have been rendered subsequent to the recipient's date of death. | Fully Corrected | <p>The Florida Medicaid Management Information System updates its date of death field upon notification of death from outside sources (Vital Statistics, Department of Children and Families etc.).</p> <p>If a recipient dies, and the date of death field is not updated immediately, the Agency has no way of knowing a death has occurred.</p> <p>For the claims identified on this audit, the Agency's Financial Services Bureau decreased prior period adjustment (PPA) for the federal share (FS) of \$4,974.87 on the Q4-16 CMS-64 Line 10A.</p> <p>Since the execution of the contract amendment containing the Date of Death (DOD) Audits, our Third Party Liability vendor has conducted 3 cycles focused on recipient DOD. One focused on professional claims and the other two focused on institutional claims. Our vendor is currently in the process of running a new cycle to continue the identification of new overpayments related to date of death.</p> <p>Dan Gabric (850) 412-4137</p> |
| 2014-040 2013-055 FA 12-069 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAHCA did not always ensure that facilities receiving Medicaid payments met required health and safety standards. | Fully Corrected | <p>During this review period, the Bureau of Field Operations had two Ambulatory Surgical Centers in which the annual Life Safety Code survey was conducted past the 15.9-month timeframe to meet the annual requirement and one Ambulatory Surgical Center biennial Life Safety Code survey completed after the 27.9-month timeframe. This oversight was addressed with the offices. It is important to note that the surveys were completed less than 3 weeks after the mandated timeframes. In addition, the Division is in the process of identifying necessary resources to develop an automated scheduling program to improve the efficiency and accuracy of survey scheduling statewide and across all programs.</p> <p>Kim Smoak (850) 412-4516</p> |
| 2013-045 FA 12-045 | Refugee and Entrant Assistance – State Administered Programs (REAP) CFDA No. 93.566 | Refugee Medical Assistance claim payments made to providers were not always paid in accordance with established Medicaid policy. | Fully Corrected | <p>The FAHCA completed the documentation and procedures pertaining to the identification and subsequent recovery of claims paid to retroactive terminated providers. This modification was implemented on March 1, 2017.</p> <p>Cheryl A. Travis (850) 412-3416</p> |

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---|--|--|---------------------------------|---|
| 2013-054 FA 12-067 FA 11-070 FA 10-067 FA 09-062 FA 08-059 | Medicaid Cluster CFDA Nos. 93.720, 93.775, 93.777, and 93.778 | The FAHCA made payments to an ineligible provider. | Partially Corrected | The FAHCA created a system change request (indexed as #2749) to enhance the FL Medicaid web-based provider renewal application process. Changes include modifications to the selection logic which triggers a renewal for providers. Programming construction is proceeding with the work approximately 40% complete. Cheryl A. Travis (850) 412-3416 |

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Officials: Beth Kidder, Deputy Secretary for Medicaid (2016-038, 2016-040, 2016-041, 2016-042, 2013-045; 2013-054)
Tonya Kidd, Deputy Secretary for Operations (2016-002, 2016-039, 2015-033; 2015-035, 2015-036)
Mary Beth Sheffield, Interim Inspector General (2016-044)
Molly McKinstry, Deputy Secretary for HQA (2014-040)

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July 19, 2017

Rick Scott
Governor

■ ■

Barbara Palmer
Director

■ ■

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR PERSONS WITH DISABILITIES (FAPD)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|--|--------------------------|--|
| 2016-043 2015-039 | Medicaid Cluster CFDA Nos. 93.775, 93.777, and 93.778 | The FAPD did not always ensure that continued stay reviews were conducted every 6 months for beneficiaries of Intermediate Care Facility Services for the Developmentally Disabled. (ICF-DDs). | Partially Corrected | FAPD issued a Request for Information to ascertain if there are vendors interested in contracting to provide the UR/CSR function. FAPD will submit a Request for Proposal (RFP) by the end of the summer to procure a vendor to administer the UR/CSR process. Regional FAPD offices hired temporary OPS positions to help support the workload issue. These temporary positions will be dedicated to the completion of Continued Stay Reviews. FAPD conducts monthly Medical Case Manager conference calls (Statewide and Regional) for staff (including supervisors). ICF UR/CSR is a standard topic on the agenda. AHCA promulgated their revisions to the ICF Handbook and the State Plan July 2016. The Handbook does not address procedure. FAPD does not have rule making authority specific to the ICFs. FAPD continues to work with AHCA regarding AHCA promulgating rules for the ICF UR/CSR process. FAPD continues to monitor Regional completion of Continued Stay Reviews and Certificates of Need completed by the facilities. FAPD has worked on an updated CSR form and procedure but has not moved further until the RFP process is complete. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-) or report No. 2017-180 (2016-).

Name and Title of Responsible Official: Lori Gephart, Program & Policy Manager

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FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER ADAM H. PUTNAM

December 12, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES (FDACS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include reason for recurrence and planned corrective actions) |
|---------------------------|---|--|--------------------------|---|
| 2016-006 | Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559 | The FDACS did not always correctly report sponsor data in the U.S. Department of Agriculture (USDA), Food and Nutrition Service (FNS), FNS-10 <i>Report of School Program Operations</i> . | Not Corrected | FDACS has developed enhanced procedures to ensure all amounts in each Part of the FNS-10 will be correctly reported in the future. All information reported in the FNS-10 is subject to revision based on audits, investigations, or management evaluations, and amounts may alter from month to month as Program Operators make administrative adjustments; however, the FNS-777 report, which is submitted to the U.S. Department of Agriculture following the end of the 4th quarter of the fiscal year reconciles the monthly FNS-10 amounts with final financial data for all Child Nutrition Cluster programs. It is considered the final financial reconciliation and closeout for each fiscal year. Part B of the FNS-10 for October 2015 has been revised to reflect the most up to date information from FANS for that reporting period, including revisions as described above. |
| 2016-007 | Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559 | FDACS procedures were not adequate to ensure that subrecipient audit reports were obtained and reviewed for all subrecipients and subrecipient deficiencies were timely followed up on. | Fully Corrected | As identified in the Office of the Chief Inspector General Report 2016-02, Enterprise Assessment of Single Audit Act Activities Across Selected State Agencies, the State of Florida does not maintain a public database of completed Single Audit Reports. In lieu of a central repository, FDACS will continue to utilize Child Nutrition Cluster reimbursement data from the prior fiscal year to identify subrecipients who are most likely to expend \$750,000 or more in Federal awards each fiscal year. FDACS will contact each identified subrecipient to determine whether an audit is required. FDACS will also conduct monthly reviews of the audit tracking log to ensure all subrecipient audit reports are obtained, reviewed, and timely followed up on. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES (FDACS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2016-008 | Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559 | The FDACS did not notify Child Nutrition Cluster sponsors that, as of October 1, 2015, the terms and conditions of the Federal award had been revised. | Fully Corrected | FDACS has established a temporary procedure to annually notify its subrecipients of the Federal Award Identification Number (FAIN); the Federal Award Date; and the Subaward Period of Performance Start and End Date of each Federal award as specified in 2 CFR 200.331(a). This information is available for Fiscal Year 2016-2017 in the "Download Forms" section of the Florida Automated Nutrition System (FANS) under the "Federal Award Information" tab. Subrecipients were advised of the availability of this information through the FDACS weekly communication. Moving forward, FDACS will notify subrecipients on November 1st annually using the same procedure until final guidance is received from the U.S. Department of Agriculture. |

Note: (1) Finding No(s). refer to audit findings in report No. 2017-180 (2016-).

Name and Title of Responsible Official: Ron Russo, Inspector General

Jonathan Zchem, Secretary

Rick Scott, Governor

October 24, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION (FDBPR)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|--------------------------|--|
| 2016-005 | General Fund; Health and Family Services; Aggregate Remaining Fund Information – Receivables, net; Taxes; Due from other funds; Due to other funds; Accounts payable and accrued liabilities; Operating transfers in; Operating transfers out; Current expenditures – General government | The FDBPR did not record the fiscal year-end cigarette tax receivable and revenue related to July tax payments collected on June sales of cigarette tax stamps. | Fully Corrected | To prevent future year end taxes receivable and the related distributions from not being recorded in the financial statements, the agency's Bureau of Finance and Accounting has updated the year-end checklist. It now includes confirmation of the taxes receivable from the Alcohol Beverage & Tobacco Cigarette Tax Collection Trust Fund and at the same time compares the year end trial balance from the prior year to the current year to make sure the receivable has been recorded with the related distributions to other state agencies. Additional supervisory review has also been built into the process. |

Note: (1) Finding No(s). Refer to audit findings in report No. 2017-180 (2016-005).

Name and Title of Responsible Official: Ruth Dillard, Director of Administration and Financial Management

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

Rick Scott
Governor

Mike Carroll
Secretary

July 25, 2017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|--|---|---|---------------------------------|--|
| 2016-030 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF did not timely submit the required annual Public Assistance Cost Allocation Plan (PACAP) and amendment to the PACAP. | (B) Fully Corrected | |
| 2016-031 2015-025 2014-026 2013-041 FA 12-041 FA 11-048 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF reported incorrect information on an ACF-199 TANF Data Report. | (A) Fully Corrected | Regarding the system enhancement to the FLORIDA system countable months indicator to ensure correct identification of countable months, this item is in the portfolio. Due to system completion activities and federal mandates, available programming resources are currently fully committed. This item will be considered, along with other changes in the queue, as resources become available for new work. Regarding the modification to the programming code, which will account for the anomalies with the FLORIDA system indicator that caused the discrepancies in the number of countable months on the ACF-199 TANF Data Report, the Department is on schedule to complete and implement the modification on or before October 31, 2017. This also includes the resubmission of the ACF-199 TANF Data Report for quarter ending December 31, 2015, and any reports submitted after quarter ending December 31, 2015, where there is a change in the number of countable months. |

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|--|---|--|-------------------------------|---|
| 2016-033 2015-028 2014-027 2013-042 FA 12-043 FA 11-049 FA 10-042 FA 09-044 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF could not always demonstrate that Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanction requests for uncooperative TANF recipients were received and reviewed or that sanctions were appropriately imposed. | (A) Partially Corrected | Regarding the two instances where the sanction request was not appropriately imposed due to misapplication of Department policy and employee error, an in-service training was completed by eligibility staff and supervisors statewide by June 30, 2017 on the following: <ul style="list-style-type: none"> o Requirement to impose/lift CSE sanctions o Imposing/lifting CSE sanctions on child-only cases To ensure that documentation is available to support the receipt of FDOR sanction requests, the file retention for Florida Department of Revenue (FDOR) files was increased to the maximum output in April 2017. The system enhancement to create child support data exchanges (DECS) for FDOR sanction requests received for individuals with no valid SSN (including no SSN) is currently in queue to be prioritized for implementation. This enhancement will ensure CSE sanctions post for worker action for these individuals as current system functionality does not support the creation of a DECS (the system notification to the eligibility worker to impose/lift a CSE sanction) for individuals with no valid SSN (including no SSN). |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---|---|--|----------------------------|--|
| 2016-034 2015-024 2014-024 2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDCF did not always timely process Income Eligibility and Verification System (IEVS) data exchange responses. | (A) Partially Corrected | All corrective actions have been implemented as noted below: <ul style="list-style-type: none"> • On September 26, 2016, the Department implemented a data exchange system enhancement which does the following: <ul style="list-style-type: none"> ○ No longer allows staff to authorize or deny benefits at application, renewal or when processing a change when there are un-reviewed/unworked or pending data exchange (DE) responses (including IEVS DE responses). This ensures that all DEs associated with a case are reviewed/worked at the time action is taken on the case. ○ No longer allows DEs to be in a pending status. Prior to the system enhancement, although action (in most instances timely) had been taken on DEs as denoted by their pending status, this status did not stop the clock for DE processing days. With this enhancement, the clock for processing days stops once action is taken on the DE. • A refresher training on processing DEs (including IEVS DE responses) timely was completed by eligibility staff and supervisors statewide by June 24, 2016. The IEVS data exchange responses for the three cases cited occurred prior to the completion of the training. |
| 2015-034 | Adoption Assistance CFDA No. 93.659 | The FDCF did not always correctly report the number of children receiving adoption assistance as required by Federal program instructions. | (B) Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Officials: (A) Liesta Sykes, Director of Economic Self-Sufficiency
 (B) Mark Mahoney, Staff Director of Revenue Management

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July 21, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|--|---|--------------------------|--|
| 2016-010 2015-006 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO did not always ensure that UI benefit payments were made only to eligible claimants. | Not Corrected | <p>The FDEO has identified an enhancement that is presently in progress to address this finding.</p> <p>The enhancement was originally scheduled to be implemented in April 2017. However, due to additional business requirements identified during design analysis discussions, the change should be implemented by October 2017. This will address programmatic changes needed to display all of the details entered by the claimant that are captured in the database during the Continued Claims process on the PDF.</p> <p>Several fields are required to be entered by the claimant during the continued claim process, but only the date of contact, employer name, person contacted, phone, email, method of contact and comments are displayed on the PDF.</p> <p>Additional corrections will be made to the validation logic for the work search fields (i.e. If the claimant indicated "In-Person" method of contact, the claimant would be required to enter the Employer's address). Also, messaging and validation logic will be updated to prevent claimants from entering the same employer multiple times in one week.</p> |
| 2016-011 2015-007 2014-009 | Unemployment Insurance (UI) CFDA No. 17.225 | Data reported on quarterly Federal Financial Reports (FFRs) was not always accurate, complete, or adequately supported. | Partially Corrected | <p>FDEO is current with all ETA 227 reports. Populations 12-15 have been submitted and passed.</p> <p>A programming correction was made to the way data was pulled for <i>Section B. Overpayments Established - Methods of Detection</i>. This resulted in the discovery of another issue currently being addressed. Once that issue is resolved, the prior reports will be re-run and re-submitted.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|---|--------------------------|---|
| 2016-012 2015-008 2014-010 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO could not provide complete records to demonstrate that benefit overpayments were properly identified. In addition, the FDEO did not always accurately identify overpayments or recover overpayments through an offset against UI benefit payments. | Partially Corrected | Collection Agency files are run as required. FDEO continues to identify and implement enhancements to improve the processing of data. The Department is currently working to provide the monthly data to the Auditor General to ensure accurate data is provided for overpayment listings included in future audits due to use of live data. |
| 2016-013 2015-009 2014-011 | Unemployment Insurance (UI) CFDA No. 17.225 | The FDEO did not follow established benefit accuracy measurement (BAM) case investigation procedures and methodology to meet Federal BAM program testing requirements. | Partially Corrected | BAM samples are completed weekly as required by USDOL. As of June 26, 2017, batches 201627 through 201725 have been assigned. Paid/Denied case investigations through Batch 201717 have been completed. Batch 201717 was completed before its sixty-day timeliness due date of June 28, 2017. Florida's sixty-day case completion time lapse for paid case accuracy is 99.75% and 98.99% for denied case accuracy through batches 201719. A fix is in progress to retain the NDNH Crossmatch documentation as applicable in the BAM Case file. The Internal DEO BAM Manual has been revised to comply with the Auditor's recommendations. Internal staff training was conducted in-person by USDOL in March 2016. Recently hired auditor(s) will be attending BAM Investigator Training provided by USDOL in Dallas, September 11-15, 2017. In addition, internal BAM Investigator Training will be conducted August 16 th -17 th 2017 for all BAM staff. |
| 2016-032 2015-027 | Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558 | The FDEO did not modify subaward agreements to notify subrecipients of changes in Federal regulations. | Fully Corrected | Starting April 1, 2017, FDEO began communicating applicable Federal regulations and any changes in required award information through FDEO's Notices of Award/Notice of Fund Availability (NFAs) rather than amending the subaward agreements each time there is a change in Federal regulations. FDEO staff review each NFA when they are issued to ensure all required references to applicable Federal regulations are accurate and complete. |

Note: (1) Finding No(s) refer to audit findings in report No. 2015-166 (2014-), report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Official: Jim Landsberg, Inspector General



Marva Johnson, *Chair*
Andy Tuck, *Vice Chair*
Members
Gary Chartrand
Ben Gibson
Tom Grady
Michael Olenick
Joe York

February 21, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|--------------------------|---|
| 2016-018 | Migrant Education – State Grant Program (MEP) CFDA No. 84.011 | The FDOE did not always maintain documentation demonstrating that access to the U.S. Department of Education Migrant Student Information Exchange (USDOE MSIX), the Florida Migrant Student Information exchange (FLMSIX), and the FDOE Monitoring System was only granted to authorized users and that the access privileges granted were appropriate. | Fully Corrected | To address the issues surrounding appropriate access to USDOEMSIX and FLMSIX, our Federal Programs Unit has created user access forms. Additionally, the Federal Programs Unit has developed policies and procedures around Acceptable Use as well as developed communications (MSIX User Access Guide and Application) that outline guidance for obtaining access to MSIX. Further, the business unit has drafted guidance around granting and documenting authorized user access and appropriate user privileges to MSIX and FDOE Monitoring System which is expected to be fully implemented by September 30th. In addition, FDOE-IT has developed draft procedures requiring business units to review existing authorized users and expired user removals across each application. |
| 2016-019 | Migrant Education – State Grant Program (MEP) CFDA No. 84.011 | The FDOE needs to improve certain information technology (IT) security controls related to user authentication for the Florida Migrant Student Information Exchange (FLMSIX) and FDOE Monitoring System. | Fully Corrected | |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include reason for recurrence and planned corrective actions) |
|---|--|--|--------------------------|--|
| 2016-020 | Migrant Education – State Grant Program (MEP) CFDA No. 84.011 | The FDOE did not adequately ensure that subrecipients utilized MEP funds to supplement and not supplant non-Federal funds. | Fully Corrected | To ensure LEAs utilized MEP funds for supplemental purposes, FDOE conducted desktop monitoring on LEAs based on their risk score. LEAs that had high scores were selected for desktop monitoring. FDOE notified the LEAs selected for desktop and requested such selected LEAs to submit necessary documentation for review. LEAs submitted a completed set of monitoring work papers by answering the questions for all applicable items and uploaded the supporting documentation to the FDOE online monitoring system. FDOE reviewed all supporting documentation to ensure LEAs are in compliance with federal and state laws and to ensure supplement, not supplant requirements are met. |
| 2016-021 | Migrant Education – State Grant Program (MEP) CFDA No. 84.011 | FDOE records did not evidence that required subrecipient monitoring was sufficient to determine compliance with applicable program requirements. | Fully Corrected | The Migrant Education Program implemented a process whereby it now saves the monitoring reports on a shared drive to ensure that reports are available and accessible to all staff. This change was done to ensure that regardless of monitoring application issues that prohibit access to prior year data, these reports would be available. |
| 2016-022 2015-013 2014-017 2013-025 FA 12-023 FA 11-028 FA 10-028 | Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048 | The FDOE did not maintain appropriate records to support the salary and benefit costs for employees paid solely from the CTE program. | Fully Corrected | Semi-annual certifications are being maintained for all employees paid solely from the CTE program. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|--------------------------|--|
| 2016-023 2015-015 | Rehabilitation Services – Vocational Rehabilitation Grants to States (VR) CFDA No. 84.126 | The FDOE Division of Vocational rehabilitation did not always ensure that eligibility determinations were completed within the time frame required by VR Program regulations or within the authorized extension. | Partially Corrected | The FDOE Division of Vocational Rehabilitation’s corrective action plan is in various phases as follows: <ul style="list-style-type: none"> • FDOE Division of Vocational Rehabilitation Area office staff will be required to develop corrective action plans that include tracking milestones on a weekly, monthly and quarterly basis. Completed • FDOE Division of Vocational Rehabilitation Area office staff will be required to conduct quality assurance reviews of case notes to ensure that the three requirements for a valid eligibility extension are met for each area office. Completed • FDOE Division of Vocational Rehabilitation Area office staff will be required to conduct “Back to Basics” training that emphasizes timeliness of all milestones. In process • FDOE Division of Vocational Rehabilitation staff will analyze data to identify any patterns or root causes for non-compliance that can be addressed. In process • FDOE Division of Vocational Rehabilitation will implement a new statewide case management tool that will help staff conduct preliminary assessments that are meaningful and timely. In process • FDOE Division of Vocational Rehabilitation will complete a comprehensive review and redesign of our quality assurance/quality improvement process at all stages of the casework process. In process |
| 2015-016 | Twenty-First Century Community Learning Centers CFDA No. 84.287 | The FDOE did not always communicate to subrecipients deficiencies identified during monitoring or preform follow-up procedures to determine whether corrective action was implemented for deficiencies identified during the subaward monitoring process. | Fully Corrected | |

Note: (1) Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Official: Mike Blackburn, Inspector General

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CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
 STATE OF FLORIDA

October 17, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES (FDPS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|--|---------------------------------|---|
| 2016-004 | Transportation Governmental Fund; Environment, Recreation and Conservation; Aggregate Remaining Fund Information – Cash and cash equivalents and Pooled investments with State Treasury | The FDOR did not properly record cash deposited in the State Treasury as Pooled investments with State Treasury. | Fully Corrected | The Department's Statewide Financial Reporting Section (SFRS) has taken steps to ensure that deposits with the State Treasury are properly recorded as Pooled investments with State Treasury. SFRS has updated <i>Checklist Item 04 – Cash Balance Check Report</i> in the Working Trial Balance (WTB) database to only include GLC 121, 122, and 224 for all agencies, including the Department of Revenue, when reconciling to Cash with the State Treasury. SFRS will continue to require explanations from all agencies regarding variances identified in <i>Checklist Item 04 – Cash Balance Check Report</i> and, as necessary, agency submission of adjusting entries to correct variances. |

Note: (1) Finding No(s). refer to audit findings in report No. 2017-180 (2016-).

Name and Title of Responsible Official: Danta White, Financial Administrator

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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

January 11, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Health (FDOH)
For the Fiscal Year Ended June 30, 2017

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include <i>reason for recurrence</i> and planned corrective actions) |
|--------------------|--|--|-------------------|--|
| 2016-027 | Various | The FDOH did not modify subaward agreements to notify subrecipients that the terms and conditions of the Federal award had been revised. | Fully Corrected | The Office of Contracts updated the Financial and Compliance Audit Attachment template for contracts to ensure all elements required by 2 CFR Part 200.331 were addressed. The Office of Contracts communicated this update and provided an informational guide of the requirements to all division and county health department contract liaisons. |
| 2016-028 | Immunization Cooperative Agreements CFDA No. 93.268 | The FDOH did not always limit Federal funds draws to amounts needed for immediate cash needs. | Fully Corrected | <p>The cause of this finding was the U.S. Department of Health and Human Services (HHS) migration of old grant funds from the General Account to unique Sub-Accounts for purging grant authorizations in the Federal Payment Management System. FDOH has re-enforced the following controls to improve compliance with 31 CFR Part 205.33:</p> <ul style="list-style-type: none"> • Drawdown requests for federal funds other than the routine daily cash draws now require the review and approval of the Director, Office of Budget and Revenue Management. • Supporting documentation of expenditures will be included with every special request cash draw as evidence for drawdown. • Grant analysts are now required to review grant cash and expenditures weekly to ensure timely and accurate cash draws for allowable grant expenditures. • Grant supervisors are required to provide weekly updates of the cash draw and expenditure analysis to the Director, Office of Budget and Revenue Management. <p>Staff in the Cash Unit are now required to inform the grant analyst, the appropriate grant supervisor and the Director, Office of Budget and Revenue Management of any positive cash balances that are beyond a reasonable threshold for refunds or correcting expenditure entries.</p> |

FDOH Summary Schedule of Prior Audit Findings – June 30, 2017

| Finding No(s). (1) | Program/Area | Brief Description | Status of Finding | Comments (Include reason for recurrence and planned corrective actions) |
|--------------------|---|---|-------------------|--|
| 2016-029 | Immunization Cooperative Agreements CFDA No. 93.268 | FDOH expenditures related to Immunization Cooperative Agreements were not always incurred within the authorized period of performance. | Fully Corrected | FDOH identified the oversight and submitted a revised Federal Financial Report (FFR) to HHS December 23, 2016. Accounting entries, as a result, were processed in FLAIR to correct the oversight and reflect the allowable expenditures where the services took place. The Office of Budget and Revenue Management and Immunization Program staff have been made aware and procedures were re-enforced to prevent this from recurring. |
| 2016-047 | HIV Prevention Activities – Health Department Based CFDA No. 93.940 | FDOH expenditures related to HIV Prevention Activities were not always incurred within the authorized period of performance. | Fully Corrected | FDOH has identified the oversight and submitted a revised FFR to HHS May 30, 2017. Accounting entries, as a result, were processed in FLAIR to correct the oversight and to reflect the allowable expenditures where the services took place. The Office of Budget and Revenue Management and HIV Prevention Program staff have been made aware and procedures were re-enforced to prevent this from recurring. |
| 2016-048 | Disability Insurance (DI)/Supplemental Security Income (SSI) Cluster CFDA Nos. 96.001 and 96.006 | FDOH expenditures related to the Social Security – Disability Insurance and Supplemental Security Income programs were not always incurred within the authorized period of performance. | Fully Corrected | The Division of Disability Determinations (DDD) will ensure that an obligation is based on a bona fide need that exists within the federal fiscal year and will be made no more than six months after the close of the fiscal year (March 30). DDD has established an internal tracking system with all obligations assigned a tracking ID. DDD staff will monitor the tracking system regularly to ensure all items are expended against the correct federal fiscal year. |

Note: (1) Finding No(s). refer to audit findings in report No. 2017-180 (2016-).

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

Rick Scott, Governor

Erin Rock, Secretary

July 25, 2017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MANAGEMENT SERVICES (FDMS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|--|--|---------------------------------|---|
| 2016-024 2015-017 | Statewide Cost Allocation Plan (SWCAP) | Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance. | Partially Corrected | The Legislature decreased the fee from 1% to .70% effective November 1, 2015, to address the excess balance in the Purchasing Operating Trust Fund. The Department of Management Services will continue to provide periodic funding model analyses, including revenues and balances, to the Governor and Legislature to assist them in decisions concerning the MFMP fee. The ability to impact revenue generated for this fund is dependent upon legislative action. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Official: Kelly McMullen, Chief of Financial Management Services

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FLORIDA

Executive
Director
Leon M. Biegalski

July 24, 2017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2016-003 | General Fund – Receivables, net and Unavailable revenue | The FDOR did not record fiscal year-end net receivables and unavailable revenues for sales and use taxes and fees. | Partially Corrected | The Department hired financial reporting employees with Statewide Financial Reporting System (SFRS) and FLAIR experience. While they are still learning the Revenue specific nuances, they are trained in the basic requirements and understand the State year-end financial reporting process. Experienced staff should ensure the Department has the appropriate level of reviews and oversight to identify problems early and all adjustments timely to SFRS for processing. After year-end activities are concluded for FY16/17, the Department will continue our review of financial reporting procedures and update as appropriate. |
| 2016-004 | Transportation Governmental Fund; Environment, Recreation and Conservation; Aggregate Remaining Fund Information – Cash and cash equivalents and Pooled investments with State Treasury | The FDOR did not properly record cash deposited in the State Treasury as Pooled investments with State Treasury. | Partially Corrected | The Department hired financial reporting employees with Statewide Financial Reporting System (SFRS) and FLAIR experience. In addition, the Department met with Treasury and SFRS to ensure the employees are aware of all requirements and timelines. While they are still learning the Department's specific nuances, they are trained in the basic requirements and understand the State year-end financial reporting process. Experienced staff should ensure the Department has the appropriate level of review and oversight to identify problems early and reclassifications of supplemental cash receipts and deposits with the State Treasury are properly recorded. |

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

<http://dor.myflorida.com/dor/>
Florida Department of Revenue
Tallahassee, Florida 32399-0100

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|--------------------------|--|
| 2016-035 2015-029 | Child Support Enforcement CFDA No. 93.563 | The FDOR did not adequately ensure that service organization internal controls related to the State Disbursement Unit's (SDU) processing of child support obligation collections and disbursements were appropriately designed and operating effectively. | Partially Corrected | The SDU contract, executed on January 8, 2016, requires the SDU contractor (SMI) to obtain annual Service Operational Controls (SOC) 1 and SOC2 audits and provide the results to the Department. SOC1 and SOC2 audits were received on June 30, 2017, from SMI and are under review by the Program. |
| 2016-036 2015-030 | Child Support Enforcement CFDA No. 93.563 | The FDOR did not always ensure that required subrecipient audits were completed, timely received, and reviewed and that determinations were made regarding whether management decisions and corrective actions were required. Additionally, the FDOR did not always evaluate each subrecipient's risk of noncompliance. | Partially Corrected | Procedures implemented May 10, 2016, require the contract manager to ensure subrecipient quarterly audit reports, as performed by the CPA firm under contract to the FACC, and other audits required by 45 CFR 75.352 (f) and (g) are timely received, reviewed, and a corrective action process is implemented, if required. The Child Support Program Subrecipient Federal Award Notification and Single Audit Review Procedure was approved and posted March 28, 2017. All subrecipient Single Audit assessments for Federal FY2014/15 have been completed with no findings identified by the Child Support Program. Subrecipient Single Audit assessments for FFY2015/16 began June 1, 2017, and were completed in July 2017. |
| 2016-037 2015-031 | Child Support Enforcement CFDA No. 93.563 | The FDOR did not modify subaward agreements to notify subrecipients that the terms and conditions of the Federal award had been revised. | Fully Corrected | Procedures implemented May 10, 2016, require the contract manager to ensure that subrecipients are timely notified of changes in Federal award terms and conditions. The Child Support Program Subrecipient Federal Award Notification and Single Audit Review approved and posted March 28, 2017 includes steps to notify subrecipients of major changes to the terms and conditions. In October 2016 and January 2017, the Child Support Program sent the quarterly Federal award notification to each subrecipient. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Official: Marie Walker, Director of Auditing



Florida Department of Transportation

**RICK SCOTT
GOVERNOR**

605 Suwannee Street
Tallahassee, FL 32399-0450

**MIKE DEW
SECRETARY**

October 12, 2017
Revised 2/02/18 for 2016-017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|---|
| 2016-001 | Transportation Governmental Fund – Accounts payable and accrued liabilities; Expenditures Current: Transportation | The FDOT did not record a liability and expenditure for certain goods and services received during the fiscal year that had not been paid for by fiscal year end. | Fully Corrected | Fully Corrected: The Unrecorded Payables (URP) process for year-end has been reviewed for adequacy and a meeting was held on 05/23/17 to discuss roles and responsibilities. The Department will completely adhere to its established procedures to ensure the appropriate accrual of liabilities and expenditures at fiscal year-end. The URP process takes place during July and August of each year. |
| 2016-014 2015-010 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 23.003 | The FDOT did not always meet the Federal matching requirement for Highway Planning and Construction Cluster funded projects and incorrectly reported matching amounts to the Federal Highway Administration (FHWA). | Partially Corrected | Partially Corrected: Additional errors were identified by the Department in May 2017 which needed programming fixes, and fixes to diagnostic reports to ensure logic in diagnostic reports were consistent with logic in FAMS (Federal Authorization Management System). Fixes were implemented in June 2017 and final reports were run on June 30 2017 for all years needing corrections. The Federal Aid Management Office (FAMO) will wait until the end of July 2017 and pull diagnostic reports for all federal projects which closed in June 2017, to ensure no errors are reported for the month after the final fixes and report adjustments have been implemented. If diagnostic reports for July 2017 are clean, the Department FAMO will meet with FHWA Florida Division Office staff to review needed corrections for prior years. FHWA has already approved our methodology for making said corrections. |
| 2016-015 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 23.003 | Prior to awarding contracts involving Highway Planning and Construction Cluster funds, the FDOT did not always obtain conflict of interest forms from employees taking part in contract procurement activities. | Fully Corrected | Fully Corrected: For 7 of the 18 construction contracts reviewed as part of this audit, it was discovered that 5 various members of the Technical Review and/or Contract Awards Committee did not sign the Conflict of Interest form as required by FDOT procedure 375-000-001-w. Through prosecution of the audit, all missing signatures were obtained on the appropriate Conflict of Interest forms and provided to the audit team. Prior to award of contracts since this issue was discovered through the audit, it has been confirmed that all members of the Technical Review and/or Contract Awards Committee have completed the required Conflict of Interest form. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|--|---------------------------------|---|
| 2016-016 2015-011 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 23.003 | The FDOT did not always obtain a Job Guide Schedule (JGS) as required by the Quality Assurance Program for Construction (QAPC) approved by the Federal Highway Administration (FHWA). As a result, the FDOT could not provide documentation demonstrating that required sampling and testing had been performed. | Fully Corrected | Fully Corrected: The Department State Materials Office (SMO) initiated an immediate corrective action plan, commencing on or about February 2, 2016. The results of the follow-up audit indicated two of the eleven projects closed prior to 2/2/16 and were not part of the correction plan as they were Final Accepted and Certified prior to the generation of the list of "active" contracts on February 2, 2016. All of the fourteen projects that closed after 2/2/16 were accompanied with a JGS. We see this as evidence that the corrective action was effective. As a response to the root cause of the occurrence, the SMO has implemented a new Sampling and Testing database – the Material Acceptance and Certification system (MAC). One of the features of MAC is that the operations are driven by the JGS. For conventional pay items contracts, the JGS is devised from the pay items transferred from the Site Manager (SM) system. For Lump Sum contracts, the JGS must be created by the contractor in the MAC system. MAC requires a JGS so that samples entered into the system can be assigned the appropriate tests. Therefore, if a contract does not have a JGS, samples for test cannot be entered into the system. By specifications, the responsibility for the creation of the JGS falls to the contractor. Therefore, by reference, it is the contractor's responsibility to enter the JGS into MAC. A check of this is the comparison sampling and testing performed by the Verification Technician (VT), a representative of the FDOT. If the VT cannot enter the sample taken as verification to the contractor's work, then the contractor will be instructed to complete the required MAC activity or be in violation of contract requirements. |
| 2016-017 2015-012 2014-014 | Federal Transit Cluster CFDA Nos. 20.500, 20.507, 20.525, and 20.526 | The FDOT did not always report program income amounts in quarterly Federal Financial Reports (FFRs). | Partially Corrected | Partially Corrected (Update 2/02/18): Starting with 3 rd Quarter 2016 program income has been reported in FFRs. This includes 1 st Q & 2 nd Q 2017. New procedures are in place going forward that will resolve this issue. |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|--------------------------|--|
| 2014-012 | Highway Planning and Construction Cluster CFDA Nos. 20.205, 20.219, and 23.003 Federal Transit Cluster CFDA Nos. 20.500, 20.507, 20.525, and 20.526 | The FDOT did not always maintain documentation to ensure that access to the Consultant Invoice Transmittal System (CITS) and the Laboratory Information Management System (LIMS) was accessible only to authorized users for authorized uses. | Fully Corrected | Fully Corrected: A CITs recertification was noted as being needed in a previous audit conducted. The CITs recertification was completed in February 2017. Documentation of the recertification was provided to Rhonda King of the FTA in response to her on-going request relating to the previous audit's recommendation. The response email is dated 5/23/17. The LIMs recertification was completed during the transition from LIMs to the MAC system. This transition occurred October of 2016. |

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), report No. 2016-159 (2015-), or report No. 2017-180 (2016-).

Name and Title of Responsible Officials: 2016-001: Jason Adank, Deputy Comptroller, General Accounting Office
2016-014/2015-010: James Jobe, Manager Federal Aid Office
2016-015: Alan Autry, Manager Contracts Administration
2016-016/2-15-011: Christina Croft, Quality Systems Manager, State Materials Office
2016-017/2015-012/2014-014: Liz Stutts, Grants Program Administrator
2014-012: Kat Simpson, Supervisor, Process & Quality Improvement, Transportation Technology

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STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT
Governor

WESLEY MAUL
Interim Director

February 2, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|--|---|--------------------------|---|
| 2016-049 | Homeland Security Grant Program CFDA No. 97.067 | The FDEM did not obtain periodic certifications for employees whose salaries and benefits were paid solely from HSGP funds. | Partially Corrected | The DHS Grants Unit continues to work with Human Resource to put the appropriate codes in PeopleFirst to provide monthly certifications for all persons being paid out of the DHS grant programs (SHSGP, UASI, NPSG and OPSG). In April 2017, the grants unit underwent a reorganization and added additional grant programs (EMPG, EMPA, HMEP, LEPC, HA) to include new grant staff. The three individuals (Powell, Lyons and Warner) were not part of the original finding – all with the exception of Powell (who is no longer in the unit). New staff will be instructed to use appropriate coding in PeopleFirst, and January 2018 PeopleFirst timesheets will be updated. |
| 2016-050 | Homeland Security Grant Program CFDA No. 97.067 | The FDEM could not always demonstrate that, prior to entering into covered transactions with subrecipients, the FDEM determined that the subrecipients were not suspended or debarred by the Federal Government. | Fully Corrected | After the exit briefing from the last federal audit, Grants Managers visited SAM.gov to verify that all grant recipients were not suspended or debarred by the Federal Government. Prior to issuing FY2017 grants, GMs have again visited Sam.gov and confirmed recipients are not debarred and form has been added to grant file. |
| 2016-051 | Homeland Security Grant Program CFDA No. 97.067 | FDEM procedures were not significant to ensure that quarterly Federal Financial Reports (FFRs) were properly completed. As a result, the FDEM submitted FFRs during the 2015-16 fiscal year that were inaccurate. | Fully Corrected | We have updated our internal Federal Reporting (Preparation, Review and Approval) procedures to allow more time for the supervisor of the Financial Grants Management Section, to review the reports submitted by the analysts, at least one week prior to the due date of the reports. This change was provided to the Financial Grants Management Section employees and highlighted for them. |
| 2014-042 | Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036 Hazard Mitigation Grant Program CFDA No. 97.039 | The FDEM did not always maintain documentation to ensure that access to the FloridaPA.org and Mitigation.org applications was accessible only to users. | Partially Corrected | The Division has created a draft procedure to ensure that all IT systems and applications are accessible only to authorized users and for authorized purposes. IT is in the process of having this procedure approved through the Division's Standard Operating Procedure. |

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|--|---|---------------------------------|--|
| 2014-045 | Homeland Security Grant Program CFDA No. 97.067 | The FDEM did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement. Additionally, a subgrantee was reimbursed for payments for unused leave directly from the Program, contrary to Federal regulations. | Fully Corrected | The Bureau of Preparedness has created a Sub-Recipient Monitoring Plan and Procedures Handbook to ensure HGSP award funds are timely obligated and document the date sub award contracts are submitted to units of local government. |

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-), or report No. 2017-180 (2016-).

Name and Title of Responsible Official: Ronnie Atkins, Deputy Inspector General

January 10, 2018

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|---|---------------------------------|---|
| 2015-083 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell grant recipients and Direct Loan student borrowers. | Partially Corrected | As of 10/31/17 corrective action was completed. As the result of a prior findings in this area, the College transitioned from reporting enrollment data through the National Student Clearinghouse to reporting directly to NSLDS. This change required additional programming changes that were in development and in implementation phase during this audit period. |

Note: (1) Finding No. refers to audit findings in report No. 2016-159 (2015-).

Name and Title of Responsible Official: Theresa Cowan, Associate Vice President of Financial Aid

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August 18, 2017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
For the Fiscal Year Ended June 30, 2017**

| <u>Finding No(s).</u> (1) | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|--|
| 2015-067 | Student Financial Assistance (SFA) Cluster CFDA 84.063 | Satisfactory Academic Progress policies and procedures were not always adequate to ensure students were eligible to receive Title IV HEA funds. | Fully Corrected | The only item outstanding was guidance from Florida Department of Education regarding one student. The issue has been resolved and the student was in fact eligible for the aid received as there was an approved Financial Aid appeal on file. |
| 2015-071 | SFA Cluster CFDA 84.268 | The College did not document the required notice to Direct Loan student or parent borrowers as required by Federal regulations. | Fully Corrected | As of September 1, 2016 students also receive an email (in addition to providing written notice on semester schedules/bills) after loans are disbursed notifying them of their right to loan cancelation and the corresponding process. |
| 2015-075 | SFA Cluster CFDA Nos. 84.063 and 84.268 | The College did not always timely identify, calculate, and return unearned Title IV HEA funds for students who officially and unofficially withdrew. | Partially Corrected | Financial aid consultants assisted the College in clearly determining/defining the last day of students' attendance for use in R2T4 calculations. <i>This is noted as Partially Corrected due to only five students from fall 2016. The College understood the regulation to permit exclusion of Winter Break days in the 30 day timeframe.</i> |
| 2015-082 | SFA Cluster CFDA Nos. 84.063 and 84.268 | Documentation evidencing student attendance in at least one class or academically-related activity was not always available for students who received Title IV HEA funds. Also, the College did not timely return the Title IV HEA funds to the applicable Federal programs. | Partially Corrected | Financial aid consultants assisted the College in reviewing nonattendance compliance and procedures. In addition to enhanced procedures already in place (to separate processes for instructor notification of withdrawal for nonattendance and excessive absences) the College further enhanced the procedure for nonattendance by including a mandatory Participation Verification process. All faculty must submit a Participation Verification Form to the Assistant to the Vice President of Academic Affairs no later than 24 hours of the last day to drop per term. The forms are then submitted to Enrollment Services to adjust the registration status prior to census to WN (Withdraw for Never Attending) for students who never attended. Once the registration status is changed to a WN, Banner automatically removes attending hours for those courses adjusted. As a result, Financial Aid awards will reduce and reflect amounts for confirmed participation hours only. <i>This is noted as Partially Corrected due to only one student during 2016-17; the issue is otherwise fully corrected.</i> |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-).

Name and Title of Responsible Official: Beryl Morgan, Director of Financial Aid

Key West Campus
5901 College Rd., Key West
(305) 296-9081

Middle Keys Center
900 Sombrero Rd., Marathon
(305) 809-3219

Upper Keys Center
89951 US Highway 1, Tavernier
(305) 809-3154


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MARCH 12, 2018

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA SOUTHWESTERN STATE COLLEGE (FSWSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|---|--------------------------|--|
| 2015-070 | Student Financial Assistance Cluster CFDA Nos. 84.063 and 84.268 | Procedures to timely return unclaimed Title IV HEA funds to applicable Federal programs needed improvement. | Fully Corrected | FSW, specifically the Bursars Office and Financial Aid Office have implemented specific procedures that include specific time frames in regards to the return of Title IV funds. These procedures were implemented during the latter part of FY16 and were fully implemented during FY17. We have also worked with our student refund disbursement provider to reduce the number of days in which we are notified of an unclaimed refund. These procedures will allow us to return funds well before the 240 day deadline. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-).

Name and Title of Responsible Official: 
V.P., Administrative Services

8099 College Parkway

Ft. Myers, FL 33919

www.FSW.edu

Florida SouthWestern State College is an equal access, equal opportunity organization.

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August 14, 2017

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|----------------------------------|---|--|---------------------------------|--|
| 2015-055 2014-049 | Student Financial Assistance (SFA) Cluster CFDA Nos. Various | Certain information technology (IT) monitoring controls protecting the College's IT resources needed improvement. | Fully Corrected | The College instituted monthly procedures in full by December 2016 to document its monitoring of Student Financial Aid System activity. |
| 2015-088 | SFA Cluster CFDA No. 84.268 | The College did not always provide exit counseling materials to Direct Loan student borrowers who graduated, withdrew, or ceased to be enrolled at least half time and did not complete exit counseling. | Fully Corrected | The College implemented a weekly process of notifying students of their Exit Counseling requirement, with a follow-up notification sent if no student action is taken. |

Note: (1) Finding No(s). refer to audit findings in report No. 2015-166 (2014-) or report No. 2016-159 (2015-).

Name and Title of Responsible Official: Anita Kovacs, Associate Vice President of Finance

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September 26, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding Nos. (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> |
|---------------------------------|---|---|--------------------------|-----------------|
| 2015-074 2014-055 | Student Financial Assistance (SFA) Cluster CFDA No. 84.268 | The College did not always document the required notice to Direct Loan student or parent loan borrowers within 30 days before or 7 days after crediting a student's account with Direct Loan funds. | Fully Corrected | |
| 2015-076 2014-058 AND 061 | SFA Cluster CFDA No. 84.063 and 84.268 | The College did not always document the student's last date of attendance to determine whether a return of Title IV HEA funds is required for students who officially or unofficially withdrew. | Fully Corrected | |
| 2015-086 2014-065 | SFA Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately report enrollment status changes to the NSLDS for Pell grant recipients and Direct Loan student borrowers. | Fully Corrected | |
| | | | | |

Note: (1) Finding Nos. refer to audit findings in report No. 2015-166 (2014-) and report No. 2016-159 (2015-).

 Name and Title of Responsible Official: Roseann Amato, Director, Student Financial Resources

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August 23, 2017

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER STATE COLLEGE (SJRSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s).</u> (1) | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---|--|--------------------------|---|
| 2015-085 | Student Financial Assistance (SFA) Cluster CFDA Nos. 84.063 and 84.268 | The College did not always accurately and timely report enrollment status changes to the NSLDS for Pell grant recipients and Direct Loan student borrowers. | Partially Corrected | There has been a dramatic increase in reporting of records with appropriate program enrollments and the college continues to work to improve timeliness of reporting. The college works closely with the Audit Response Team at the Clearinghouse to both understand and correct errors between our system and the Clearinghouse AND between NSLDS and the Clearinghouse. |
| 2015-090 | SFA Cluster CFDA No. 84.268 | The College did not always provide exit counseling materials to Direct Loan student borrowers who graduated, withdrew, or ceased to be enrolled at least half time and did not complete exit counseling. | Fully Corrected | The processing error has been corrected and training has occurred with staff to ensure this process is being followed through in its entirety. |

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-).

Name and Title of Responsible Official: Suzanne Evans, Interim Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
TALLAHASSEE COMMUNITY COLLEGE (TCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding Nos.</u> <u>(1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> <small>(Include reason for recurrence and planned corrective actions)</small> |
|-----------------------------------|---|---|--------------------------|---|
| 2015-064 | Student Financial Assistance (SFA) Cluster CFDA Nos. Various | Certain information technology (IT) monitoring controls protecting the College's IT resources needed improvement. | Fully Corrected | <p>A review of 26 files each semester by the College's Director of Business Processes, Renae Tolson, and the Director of Financial Aid, Bill Spiers. The reviews confirm that all required documents have been provided, any necessary changes to an award have been made, and by whom and why, and any issues or concerns are noted in the report. The Director of Financial Aid runs the TCA009BF report by term, which includes all students with Title IV Aid. Once the report is run, the Director of Business Process reviews the list and selects 26 files for review. This process also allows for a review of how funds were disbursed. Reports are available in the Financial Aid Office. Review (Copy Provided).</p> <p>In addition, the Director of Financial Aid reviews 26 files per term for students who were granted Satisfactory Academic Progress Appeals. The Director of Financial Aid does not make appeal decisions and is in a position to review appeals granted. He runs the TCA111B8 report by term. This report identifies all students who have had their Satisfactory Progress changed to "approved" for financial aid during the term and he selects 26 files for review. The reports of findings are maintained in the Financial Aid Office (Copy Provided).</p> <p>Financial Aid authorizes disbursements, and the Business Office activates the necessary financial aid flags to allow the student disbursements. During the finance system disbursement process, the system automatically verifies that the students are enrolled and produces an error report for those who either are not enrolled or those to which financial aid is not sufficient to pay all outstanding fees. This report is reviewed by the Senior Accounting Specialist after each disbursement, and the Senior Accounting Specialist provides the necessary report to the respective Financial Aid staff to complete any necessary cancellations or adjustments to the students' financial aid awards.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
TALLAHASSEE COMMUNITY COLLEGE (TCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding No(s). (1)</u> | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> (Include <i>reason for recurrence</i> and planned corrective actions) |
|---------------------------|---------------------|--------------------------|--------------------------|--|
| | | | | <p>Financial Aid staff do not have access to admit students, enroll students, or change grades. Those functions are carried out in Admissions and Records.</p> <p>Except in emergency situations, the Assistant Director, Ebony Watson, who does professional judgments for the Office does not award students, except for College Federal Work-Study. All professional judgments are reviewed and then given to the Assistant Director, Catherine Huntress, who oversees awarding for the entry of changes to the Federal system. All of the files, when returned, go through the Assistant Director, Catherine Huntress, who enters the changes into EdExpress to ensure accuracy. The Assistant Director, Ebony Watson, who actually reviews the file for changes does not have access to EdExpress to make changes.</p> <p>While TCC has a very small staff in the Financial Aid Office, we have set procedures in place to compensate for our limited computer system to protect against any potential abuse of our system.</p> |

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
TALLAHASSEE COMMUNITY COLLEGE (TCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017

| <u>Finding Nos.</u> (1) | <u>Program/Area</u> | <u>Brief Description</u> | <u>Status of Finding</u> | <u>Comments</u> <small>(Include reason for recurrence and planned corrective actions)</small> |
|----------------------------|----------------------------------|--|--------------------------|--|
| 2015-065 | SFA Cluster CFDA Nos. Various | Certain access controls protecting the College's IT resources needed improvement | Fully Corrected | <p>While Financier has limited options for security, and because of overlaps in how the system works, it is difficult to remove certain accesses without negatively impacting staff from performing job responsibilities. Security access is regularly reviewed by the Director of Financial Aid. Over the past year, limited changes were made to access to ensure staff members who do not need access to specific areas only have read access. Issues found in the prior review that could be addressed were addressed, and necessary changes were made. Compensating controls for computer access include the following:</p> <ul style="list-style-type: none"> • A bi-monthly review of access to staff members. FIW818B2 is run every few months with a full review access at that time. In other months a review of staff with general access is performed to see if people need to have access removed. The FIW818B2 reports are maintained in the Financial Aid Office. • Time limits are placed on all employees, so access is only provided during the normal work day for that individual. |

Note: (1) Finding Nos. refer to audit findings in report No. 2016-159

Name and Title of Responsible Official: Patricia Manning, Controller

Signature: Patricia Manning Date: 10/18/17