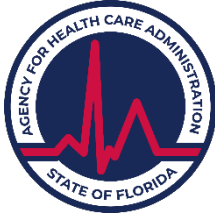


STATE OF FLORIDA

MANAGEMENT'S CORRECTIVE ACTION PLAN

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**



RON DESANTIS
GOVERNOR

SHEVAUN L. HARRIS
SECRETARY

March 20, 2025

State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2024

Finding Number: 2024-049

Planned Corrective Action: The Grants Management Section within the Bureau of Financial Services will update its Federal Funding Accountability and Transparency Act (FFATA) procedures to include a secondary check of subaward information to ensure the information is accurately and timely reported.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Kim Jordan, Operations & Management Consultant Manager
Levis Hughes, Chief of Financial Services

Finding Number: 2024-050

Planned Corrective Action: The FAHCA concurs with the recommendation. The FAHCA will follow established policies and procedures to promote the conduct of appropriate subrecipient monitoring based on monitoring plans and the issuance of related monitoring reports. The FAHCA will ensure that all required information is correctly included in the CHIP subrecipient agreements.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Rifat Sultana and Serina Frazier, Medicaid Policy

Finding Number: 2024-051

Planned Corrective Action: To prevent improper capitation payments, the FAHCA will create a process to identify and properly end date Capitated Non-Emergency Transportation (CNET) and Dental managed care coverage when retroactive disenrollments are needed.

To identify improper capitation payments, the FAHCA will create a report to run weekly after the financial cycle to list the ten (10) highest and ten (10) lowest total capitation amounts by Medicaid recipient. If necessary, capitations will be recouped based on analysis of the report.

Anticipated Completion Date: December 31, 2025



Responsible Contact Person: Nancy Massey, Medicaid Fiscal Agent Operations

Finding Number: **2024-052**

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

Anticipated Completion Date: December 31, 2025

Responsible Contact Person: Nancy Massey, Medicaid Fiscal Agent Operations

Finding Number: **2024-054**

Planned Corrective Action: Risk-Based Screenings – Death Master File (DMF):

Currently, FMMIS is not performing checks against the SSA DMF during provider enrollment or re-enrollment. The Agency has verified that this functionality is included in the FX Provider Services Module set to go live in November 2025.

Risk-Based Screenings – NPPES:

The Agency has verified that systematic NPPES check functionality and proper documentation of screening results for new enrollment and renewals is included in the FX Provider Services Module set to go live in November 2025.

Background Screening:

The FAHCA will request a modification to the final provider renewal application print process to not list owners who are closed after the renewal window is opened.

The FAHCA will enhance operational procedures to document owners who are exempt from background screening and will request re-training of the appropriate operational staff.

LEIE and SAM Matches:

The FAHCA concurs that all Adverse Action Report (AAR) (FMMIS checks AAR in lieu of LEIE) and SAM potential matches should be reviewed and resolved, however this is not currently humanly possible due to the volume of potentially matched providers to review. The FX Provider Services Module is working to solve this to include in their new system which is set to go live in November 2025.

Registered Providers:

All registered providers have been terminated as of January 31, 2025, with the exception of thirty (30) out of state provider type 16 (Statewide Inpatient Psychiatric Program – SIPP) providers. A customer service request has been opened to modify FMMIS to allow a way for these out of state SIPP providers to enroll as a limited or fully enrolled provider.

Anticipated Completion Date: November 30, 2025

Responsible Contact Person: Nancy Massey, Medicaid Fiscal Agent Operations

Finding Number: **2024-055**

Planned Corrective Action: We have been working with our field offices to address late survey workload, including those areas mentioned in the report. In a November 2024 meeting, staff discussed workload and how to continue to catch up on late survey activity. We continue to utilize cross-office partnerships developed in November 2023 to address areas requiring survey assistance. We have also enhanced our scheduling reports since April 2024, particularly starting in June 2024 when we were able to hire talent to work with our scheduling needs. This has been a challenge for our Agency, but we are now seeing improved performance in scheduling due to availability of more reports to meet the needs of our schedulers.

We will continue to strive to meet the ten-business day target, ensuring a quality report will remain a priority over timely sending a report that does not meet quality standards.

Anticipated Completion Date: 2025 – Ongoing continuous work to catch up on past/overdue surveys

Responsible Contact Person: Logan Harrison

Finding Number: **2024-056**

Planned Corrective Action: The FAHCA concurs with the recommendation and established an internal policy and procedure in January 2023 to ensure compliance. The FAHCA, in collaboration with its EQRO, is ensuring that the accuracy, truthfulness, and completeness of encounter data is validated at least once every three years for each plan, during the current three-year cycle (SFY22/23 – SFY24/25). The four plans noted in the audit will be included in the 2024-2025 EDV studies.

Anticipated Completion Date: December 31, 2025

Responsible Contact Person: Meagan Owens, Medicaid Quality

Finding Number: **2024-057**

Planned Corrective Action: In April 2024, the ASR was updated to include the comparison of MLR information with the audited financial report required by 42 CFR 438.3(m).

Anticipated Completion Date: April 30, 2024

Responsible Contact Person: Bobby Walker, Medicaid Program Finance



March 21, 2025

State of Florida
Management's Corrective Action Plan –
Florida Department of Children and Families
For the Fiscal Year Ended June 30, 2024

Finding Number: **2024-028**

Planned Corrective Action: The Department has identified areas for improvement in periodic access reviews and has already taken initial steps to enhance review processes and reporting mechanisms. Efforts are underway to strengthen the accuracy and timeliness of access reviews, with additional measures being integrated to address identified gaps. We will continue refining deactivation procedures and enhancing communication with stakeholders to ensure a more effective and sustainable approach.

Anticipated Completion Date: September 30, 2025

Responsible Contact Person: Angela Carney, Audit and Compliance Consultant

Finding Number: **2024-029**

Planned Corrective Action: The Department continues evaluating specific security controls related to user authentication for the FLORIDA system and has established a multi-year ACCESS Modernization project to address this finding. As of March 18, 2025, the projected timeline to remediate user authentication configuration in phase six of the modernization initiative, State Fiscal Year (SFY) 2027-2028.

Anticipated Completion Date: SFY 2027-2028

Responsible Contact Person: Angela Carney, Audit and Compliance Consultant

Finding Number: **2024-030**

Planned Corrective Action: ACF-196 Financial Reports have been adjusted to reflect the actual expenditures reported by FDOE and FCOM to reconcile the Child Care category expenditures. FDCF has a procedure to reconcile the grant expenditures with expenditure reports provided by FDOC and FDOE by moving funds transferred in excess of the reported expenditures to a holding grant cost objective thereby reducing the federal expenditures in the TANF grant to reconcile to the Summary of Grant Expenditures, Earnings and Receipts by Cost Objective report and to ensure accurate expenditure data is reported on the ACF-196 federal report to the ACF.

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

Anticipated Completion Date: Completed
Responsible Contact Person: Crystal Sims, Chief of Revenue Management

Finding Number: **2024-031**

Planned Corrective Action: In January 2025, FDCF implemented a quality control process to ensure the accuracy of the ACF-204 report and supporting documentation is maintained. The process includes requesting and maintaining documentation to support report data which is verified by FDCF leadership before submission to ACF. Additionally, FDCF will submit an amended FFY 2023 ACF-204 report to ACF.

Anticipated Completion Date: June 30, 2025
Responsible Contact Person: Tera Bivens, Director of Programs & Policy

Finding Number: **2024-032**

Planned Corrective Action: The FDCF is undergoing a modernization of its eligibility system and continues a phased approach for modernizing the modules that make up the current eligibility (ACCESS) system. FDCF continues to use the allocated funding to modernize and streamline business processes. Part of this overhaul includes data exchanges, both how these work items are received and reviewed, but also how exchanges are handled through the eligibility process. The worker portal is on schedule for development in State Fiscal Year 2024-2025, with FLORIDA being one of the next components scheduled to be modernized.

Anticipated Completion Date: June 30, 2026
Responsible Contact Person: Chris Presnell, Director of Data and Information Technology

Finding Number: **2024-033**

Planned Corrective Action: FDCF reinstituted the manual notification (Workaround 21) process in August 2024 to ensure timely completion of child support sanctions requiring a manual sanction notification. Benefit recovery referrals were completed February 24, 2025.

Anticipated Completion Date: February 24, 2025
Responsible Contact Person: Teri Lynch, Chief of Quality Management

Finding Number: **2024-034**

Planned Corrective Action: The FDCF will provide to the affected area(s) a refresher training on properly imposing work sanctions and granting exemptions from work requirements. FDCF will complete benefit recovery referrals.

Anticipated Completion Date: June 30, 2025
Responsible Contact Person: Verita Glanton, ESS Audit Coordinator

Finding Number: **2024-035**
Planned Corrective Action: FDCF will request a discretionary reduction of the work participation rate penalty and will continue to work with ACF to resolve.
Anticipated Completion Date: December 30, 2025
Responsible Contact Person: Tera Bivens, Director of Programs & Policy

Finding Number: **2024-042**
Planned Corrective Action: The Department continues evaluating specific security controls related to user authentication for the FSFN system and has established a four-year project plan to address this finding. As of June 30, 2023, the projected timeline to remediate user authentication configuration in the later phase of the modernization initiative, State Fiscal Year (SFY) 2026-27.
Anticipated Completion Date: SFY 2026-2027
Responsible Contact Person: Angela Carney, Audit and Compliance Consultant

Finding Number: **2024-043**
Planned Corrective Action: The Department has identified specific challenges in periodic access reviews and has begun implementing corrective actions to improve the process. We are strengthening review mechanisms to enhance accuracy and timeliness while actively addressing deactivation process gaps. Additionally, we have initiated efforts to improve stakeholder communication to reinforce accountability and ensure consistent compliance.
Anticipated Completion Date: September 30, 2025
Responsible Contact Person: Angela Carney, Audit and Compliance Consultant

Finding Number: **2024-044**
Planned Corrective Action: The Department will be implementing contract monitoring during 4th quarter 2024-2025 based on a risk assessment for each lead agency. The Department will ensure that subrecipient monitoring is included in the scope for this monitoring effort.
Anticipated Completion Date: June 30, 2026
Responsible Contact Person: Tania Kinsey, Director of Business Operations

Finding Number: **2024-047**
Planned Corrective Action: FDCF current practice is to save the data used to support the Post-Expenditure Report; however, the file could not be located on the network at the time of the request. As a result, the data query used to complete the SFY 2024 SSBG Post Expenditure Report was recreated on 02/08/2025. Federal expenditures reconciled on the recreated query with the figures reported on the initial report, however, the

Expenditures of All Other Federal, State and Local Funds did not reconcile. The Post Expenditure Report was revised to reflect accurate All Other Federal, State and Local expenditures and resubmitted to the Office of Community Services on 02/14/2025. The report was reviewed by an Office of Community Services program specialist and accepted on 02/19/2025.

Anticipated Completion Date: February 19, 2025

Responsible Contact Person: Crystal Sims, Chief of Revenue Management

Finding Number: **2024-048**

Planned Corrective Action: For future reports, the Department will retain a copy of the query used to generate report results and will also maintain the backup documentation to support the report.

Anticipated Completion Date: March 1, 2025

Responsible Contact Person: Tania Kinsey, Director of Business Operations

Finding Number: **2024-053**

Planned Corrective Action: Regarding the eight recipients where Medicaid eligibility was not terminated, these recipients are part of a vulnerable population, and are excluded from the auto-closure process and a worker must complete a manual review. Enhancements will be made to the review process to ensure appropriate action is taken.

For the one recipient with a PARIS match, in February 2024, the FDCF implemented a system enhancement that excludes cases with a PARIS match from the passive renewal process and these cases returned to normal processing procedures.

For the one recipient inadvertently linked to another recipient's case demographic information, FDCF will provide to the affected area a client registration refresher training to ensure appropriate linkage.

Anticipated Completion Date: December 31, 2025

Responsible Contact Person: Tera Bivens, Director of Programs & Policy

Verita Glanton, ESS Audit Coordinator

March 21, 2025

State of Florida
Management’s Corrective Action Plan –
Florida Department of Commerce
For the Fiscal Year Ended June 30, 2024

Finding Number: **2024-004**
Planned Corrective Action: FCOM is working with the development team to remediate the listed security controls and will develop the necessary changes by June 2025.
Anticipated Completion Date: 6/30/25
Responsible Contact Person: Paul Forrester

Finding Number: **2024-005**
Planned Corrective Action: As of March 2025, the Department has designated a position to perform quarterly reviews of user access for the Subrecipient Enterprise Resource Application (SERA), developed internal procedures that includes notification to the SERA administrators are included in the Move/Transfer Employee Action Request (EAR) form process, and the deactivation dates were implemented in SERA.
Anticipated Completion Date: 03/01/2025
Responsible Contact Person: Tisha Womack

Finding Number: **2024-006**
Planned Corrective Action: FCOM will provide updated FFATA procedures and provide evidence that the missing awards were uploaded into FSRS. This process will be fully operational by June 2025, when the FSRS is retired and moved to SAM.Gov. The Department is currently participating in the testing phase of this transition.
Anticipated Completion Date: 6/30/2025
Responsible Contact Person: Tisha Womack

Finding Number: **2024-007**
Planned Corrective Action: FCOM will provide updated FFATA procedures and provide evidence that the missing awards were uploaded into FSRS. This process will be fully operational by June 2025, when the FSRS is retired and moved to SAM.Gov. The Department is currently participating in the testing phase of this transition.
Anticipated Completion Date: 6/30/2025

Responsible Contact Person: Tisha Womack

Finding Number: **2024-008**

Planned Corrective Action: FCOM has made necessary corrections and is already verified as corrected by USDOL. The Department implemented a new document imaging system on June 30, 2024, which allows the postmark date to be accurate and will not allow a future date to be entered. This finding was corrected and accepted by USDOL on the Final Determination letter dated September 19, 2024, for Audit Report No.: 24-24-541-03-225.

Anticipated Completion Date: 9/19/2024

Responsible Contact Person: Paul Forrester

Finding Number: **2024-009**

Planned Corrective Action: FloridaCommerce continues to work on modernizing the Reemployment Assistance Claims and Benefits Information System. Resolving this defect ticket requires a large-scale effort and extensive changes necessary to the RA System core component program code. Changes have not yet been implemented. In 2025, the ticket will be analyzed to ensure all details are accurate and complete. The ticket will then be prioritized in the governance process to have a rough order of magnitude completed which will provide the amount of time it will take the RA IT team to correct the code and include User Acceptance Testing. The estimated resolution date is December 2025.

Anticipated Completion Date: 12/31/2025

Responsible Contact Person: Paul Forrester/Roosevelt Petithomme

Finding Number: **2024-010**

Planned Corrective Action: FCOM made changes to the RA system, Reconnect Releases Notes for 2022 -2023, the change management process, Re-Employment Assistance Work Effort Priority, Release, and the Deployment Management guide including internal controls for separation of duties for code development and deployment. This finding was corrected and accepted by USDOL on the Final Determination letter dated September 19, 2024, for Audit Report No.: 24-24-541-03-225.

Anticipated Completion Date: 9/19/2024

Responsible Contact Person: Paul Forrester

Finding Number: **2024-011**

Planned Corrective Action: FCOM is working with the development team to remediate the listed security controls and will develop the necessary changes by December 31, 2025.

Anticipated Completion Date: 12/31/2025
Responsible Contact Person: Paul Forrester

Finding Number: **2024-012**
Planned Corrective Action: FCOM determined both claimants' ineligible which resulted in an overpayment of \$3,300.00 each. The Department resumed holding payment while eligibility issues were being determined as of March 3, 2024; therefore, this finding is corrected.

Anticipated Completion Date: 3/03/2024
Responsible Contact Person: Roosevelt Petithomme

Finding Number: **2024-013**
Planned Corrective Action: FCOM has resolved a portion of the finding. The nonparticipation RESEA issue was not created in Reconnect for the seven cases mentioned in the audit finding due to the case not being sent to Reconnect from the Employ Florida system. The Department is working with our Employ Florida vendor to determine why the RESEA nonparticipation results are not being sent from Employ Florida to Reconnect for issue creation and a determination to be made the Department's Reemployment Assistance and One Stop team will meet with our technical partners for Employ Florida and Reconnect in April 2025. After this meeting we will determine what steps need to be taken to identify and resolve the issue. An update on issue identification and timeline for resolution will be provided by June 2025.

Anticipated Completion Date: 6/30/2025
Responsible Contact Person: Roosevelt Petithomme/Karmyn Hill

Finding Number: **2024-015**
Planned Corrective Action: Effective March 4, 2025, the Department expanded the existing front-end security measures.

Anticipated Completion Date: 3/4/2025
Responsible Contact Person: Karmyn Hill

Finding Number: **2024-016**
Planned Corrective Action: FCOM will provide updated FFATA procedures. The Department will provide updated FFATA procedures and will provide evidence that the missing awards were uploaded into FSRS. This process will be fully operational by June 2025, when the FSRS is retired and moved to SAM.Gov. The Department is currently participating in the testing phase of this transition.

Anticipated Completion Date: 6/30/2025
Responsible Contact Person: Tisha Womack

Finding Number: **2024-037**

Planned Corrective Action: FCOM will provide updated FFATA procedures and will provide evidence that the missing awards were uploaded into FSRS. The updated process will be fully operational by June 2025, when the FSRS is retired and moved to SAM.Gov. The Department is currently participating in the testing phase of this transition.

Anticipated Completion Date: 6/30/2025
Responsible Contact Person: Tisha Womack

Finding Number: **2024-038**

Planned Corrective Action: FCOM is addressing the procedural and system concerns related to accurate QPM reporting. In December 2024, the Department engaged with a management and consulting vendor to assess, recommend, and assist with aligning procedures and systems to ensure accurate reporting. This process is ongoing and will be completed no later than August 2025.

Anticipated Completion Date: 8/30/2025
Responsible Contact Person: Megan Ah Sam

Finding Number: **2024-039**

Planned Corrective Action: FCOM has procured a monitoring vendor and is currently in the process of conducting monitoring and risk assessments of the Community Action Agencies in the Florida network. Phase 1 of this exercise to be completed March 2025 and Phase 2 of the monitoring engagement is running concurrently with a completion date of July 2025. Congruently, the Department is working with the current contracted management and consulting vendor to revise policy and procedures with expected completion no later than August 2025.

Anticipated Completion Date: 7/30/2025
Responsible Contact Person: Megan Ah Sam

Finding Number:	2024-040
Planned Corrective Action:	FCOM will provide evidence that the corrected entries are entered into FLAIR. The Department will provide updated procedures for identifying and researching transactions that occur outside the period of performance. Beginning April 2025, and every month thereafter the Department will update procedures to identify and research transactions occurring outside of the period of performance.
Anticipated Completion Date:	4/01/2025
Responsible Contact Person:	Tisha Womack
Finding Number:	2024-041
Planned Corrective Action:	FCOM has procured a monitoring vendor and is currently in the process of conducting monitoring and risk assessments of the Community Action Agencies in the Florida network. Phase 1 of this exercise to be completed March 2025 and Phase 2 of the monitoring engagement is running concurrently with a completion date of July 2025. Congruently, the Department is working with the current contracted management and consulting vendor to revise policy and procedures with expected completion no later than August 2025.
Anticipated Completion Date:	7/30/2025
Responsible Contact Person:	Megan Ah Sam

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Kelly Garcia
MaryLynn Magar

March 18, 2025

**State of Florida
Management's Corrective Action Plan –
Florida Department of Education
For the Fiscal Year Ended June 30, 2024**

Finding Number: **2024-019**

Planned Corrective Action: In accordance with the recommendation, the Division of Vocational Rehabilitation (DVR) will provide virtual training for all staff between now and October 1, 2025, on appropriate payment processing procedures. Additionally, DVR will modify the requirements in the case management system to ensure that staff are required to input accurate service start and end dates that are within the window of the authorization that align with the appropriate federally required period of performance. DVR will coordinate with the Florida Department of Education (FLDOE) Office of the Comptroller on the development and implementation of the training and policies and procedures.

Anticipated Completion Date: October 1, 2025

Responsible Contact Person: Michael Newsome – Deputy Director, DVR
Matt Kirkland – Comptroller

Finding Number: **2024-020**

Planned Corrective Action: The Division of Blind Services (DBS) will enhance the review and approval process for the RSA-17 by submitting worksheets and source documents to the FLDOE Comptroller, DBS Compliance and Budget Manager, and the DBS Director for review and approval by the 20th of specified RSA-17 reporting month. Improving these checks and balances will ensure the RSA-17 report is submitted accurately and in a timely manner.

Anticipated Completion Date: April 30, 2025

Responsible Contact Person: Denise Donaldson – Operations and Management Consultant
Manager, DBS
Matt Kirkland – Comptroller

March 20, 2025

**State of Florida
Management's Corrective Action Plan –
Florida Department of Elder Affairs
For the Fiscal Year Ended June 30, 2024**

Finding Number: **2024-023**

Planned Corrective Action: To ensure that staff accurately and timely report all subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS/SAM.gov), FDOEA has developed the following Corrective Action Plan (CAP):

FDOEA will update its (FFATA) procedures to ensure that the appropriate staff are notified when a subaward and/or amendment is executed, and staff will submit applicable subawards accurately within one week in the FSRS/SAM.gov system.

In addition, the updated procedures will require a monthly review of all active grants in the Florida Accountability Contracts Tracking System (FACTS) to ensure that all amendments are captured.

Anticipated Completion Date: May 31, 2025

Responsible Contact Person: Ryan White, Financial Administrator



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

February 10, 2025

State of Florida
Management's Corrective Action Plan –
Florida Department of Financial Services
For the Fiscal Year Ended June 30, 2024

Finding Number: **2024-001**

Planned Corrective Action: The Florida Department of Financial Services (FDFS) will enhance established procedures to ensure that fair market value (FMV), including investment earnings (losses) and security lending agreement amounts, are properly allocated based on each State fund's participant account balances. FDFS will ensure all workpapers prepared and utilized during the FMV allocation process includes adequate control totals. FDFS will ensure all steps included in established procedures are completed.

FDFS will enhance management review procedures to incorporate control total review and additional analysis to prevent and timely detect and correct errors.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Tammy A. Eastman, Chief, Bureau of Financial Reporting

Mission:

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

**Ron DeSantis**

Governor

Joseph A. Ladapo, MD, PhD

State Surgeon General

Vision: To be the **Healthiest State** in the Nation

March 13, 2025

**State of Florida
Management's Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2024**

Finding Number: 2024-003

Planned Corrective Action: The Florida Department of Health (FDOH) Office of Information Technology (OIT) will verify complete segregation of duties between development and release management activities for the Management Information and Payment System (MIPS) production environment. OIT will work with the MIPS development team to configure automatic code promotions to the MIPS production environment through the code repository tool, configured with all of the appropriate notifications and change management approval requirements.

Anticipated Completion Date: August 31, 2025**Responsible Contact Person:** Gary Douglas**Finding Number: 2024-025**

Planned Corrective Action: FDOH Bureau of General Services/Support Services section has implemented an additional step in the property disposition process to address this issue. When a disposition request is initiated in FDOH Asset Management System (AMS) the Property Office will approve the disposition in AMS to allow the process to begin. However, the asset(s) will not be removed from the Property Master File until the proper signatures are obtained.

Anticipated Completion Date: Completed**Responsible Contact Person:** Todd Grussing

**Florida Department of Health
Office of the State Surgeon General**
4052 Bald Cypress Way, Bin A-00 • Tallahassee, FL 32399-1701
PHONE: 850-245-4210 • FAX: 850-922-9453
FloridaHealth.gov



Accredited Health Department
Public Health Accreditation Board

Finding Number: **2024-026**

Planned Corrective Action: FDOH Bureau of Preparedness and Response will update its expenditure review process to ensure evidence of monthly reviews is captured. The purpose of these monthly expenditure reviews is to ensure expenditures are allowable, allocable and meet the requirements of the award. This includes identifying activities and expenditures that can be construed as supplanting.

FDOH Bureau of Preparedness and Response will also work with the FDOH Office of Federal Compliance and Audit Management as the owner of the Grants Management Policy and Grants Management Handbook specific to the addition of language to clarify details on supplanting and supplementing.

Anticipated Completion Date: February 27, 2026

Responsible Contact Person: Jennifer Coulter

Finding Number: **2024-027**

Planned Corrective Action: FDOH is enhancing controls around quarterly financial reporting to the Centers for Disease Control and Prevention by developing a procedural document and enhanced tracking mechanisms as well as adding layers of approval and oversight. Previously, there was a single position that would work on quarterly financial reporting; now, staff have been added to the team and reporting will be approved at two levels, the FDOH Bureau of Epidemiology Budget Manager and Chief.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Brianna Caprioni



FLORIDA DEPARTMENT OF JUVENILE JUSTICE

March 14, 2025

**State of Florida
Management's Corrective Action Plan –
Florida Department of Juvenile Justice
For the Fiscal Year Ended June 30, 2024**

Finding Number: **2024-046**

Planned Corrective Action:

1. Coordinate with the Department of Children and Families to identify the award year funding that has been transferred to the Department of Juvenile Justice (DJJ) for FY 2024-25. The Department of Children and Families record transactions for federal grants using the Other Cost Accumulator (OCA) field. The DJJ proposes utilizing the same code. This will allow the department to tie transactions to the funds associated with the Interagency Agreement and correlate with the federal award.
 - a. Ex. BSS25 is the grant number for the Social Services Block Grant funding for Period of Performance 10/01/2024 – 09/30/2026, award number 2501FLSOSR.
2. The department will create a Project ID for each specific federal award transfer from DCF. The Project ID allows the department to identify the project period (start and end dates). This allows the department to track the funds and ensure the appropriate refunds can be made to DCF. The department currently performs this process for Title II funds.
3. Once the appropriate grant number is received from DCF, the department will update SSBG transactions to add the grant number (from DCF) in the OCA field and create a Project ID (project period).

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Jalesa Lake, Deputy Chief of Budget – 850-717-2407

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Ron DeSantis, Governor

Eric S. Hall, Secretary

The mission of the Florida Department of Juvenile Justice is to enhance public safety through high-quality effective services for youth and families delivered by world-class professionals dedicated to building a stronger, safer Florida.

Finding Number: **2024-045**

- Planned Corrective Action:
1. The department has developed an SSBG Management Policy and is currently developing corresponding procedures. Within the Policy it outlines allowable and unallowable costs. Additionally, it further clarifies the decision points used when utilizing SSBG funds for maintenance and repair.
 - a. SSBG Funds shall not be used to capitalize buildings or improve the building in which it materially extends its useful life or increases its value, or both beyond one year.
 - b. SSBG funds can be used for maintenance and repair under \$100,000, done in the normal course of business.
 2. As a part of the procedures being drafted, the current procedure for reporting is being edited to align with the objectives and expectations of the reporting requirements in 45 CFR 96.74.

Relating to other unallowable expenditures, the Bureau of Budget will be adding an additional internal check. Going forward, whenever a Budget Analyst completes a JT request that includes SSBG funds, the request must be reviewed by the Deputy Chief of Budget, the Revenue Supervisor, and the Chief of Budget before being sent to F&A for processing. Each person in this revised approval flow will be responsible for reviewing the object codes to determine if each transaction included the allowable.

The Revenue Supervisor is already involved with the SSBG reporting procedures, so adding that position into the approval process will better enable the Bureau of Budget to not include unallowable expenditures in future JT transactions.

Anticipated Completion Date: April 1, 2025

Responsible Contact Person: Jalesa Lake, Deputy Chief of Budget – 850-717-2407

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

Ron DeSantis, Governor

Eric S. Hall, Secretary

The mission of the Florida Department of Juvenile Justice is to enhance public safety through high-quality effective services for youth and families delivered by world-class professionals dedicated to building a stronger, safer Florida.



March 17, 2024

**State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2024**

Finding Number: **2024-014**

Planned Corrective Action: Security controls will be implemented at the network level.

Anticipated Completion Date: December 31, 2025

Planned Corrective Action: Security controls will be implemented at the application/system level.

Anticipated Completion Date: December 31, 2028

Responsible Contact Person: Kevin Wiggins, Information Security Manager

Finding Number: **2024-036**

Planned Corrective Action: Security controls will be implemented at the network level.

Anticipated Completion Date: October 31, 2025

Planned Corrective Action: Security controls will be implemented at the application/system level.

Anticipated Completion Date: June 30, 2028

Responsible Contact Person: Kevin Wiggins, Information Security Manager



Florida Department of Transportation

RON DESANTIS
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

JARED W. PERDUE, P.E.
SECRETARY

March 14, 2025

**State of Florida
Management's Corrective Action Plan –
Florida Department of Transportation
For the Fiscal Year Ended June 30, 2024**

Finding Number: **2024 - 018**

Planned Corrective Action: The FDOT Transit Office developed a Program Management Process which includes a section related to subrecipient application reviews and grant agreement execution at the District level. In each of these sections, grant managers are instructed to take the necessary steps to ensure subrecipients have an active registration in SAM.gov. The process also instructs grant managers to screenshot the SAM.gov registration and file it in the subrecipients organization tab in Transit's Grant Management System, TransCIP. Grant managers complete additional verification of the subrecipients registration status as part of the Federal Funding Accountability and Transparency Act (FFATA) report.

Currently, we are working with our programmers to update TransCIP to require submittal of confirmation of an agency's registration status from SAM.gov prior to issuance of a Public Transportation Grant Agreement (PTGA). The project manager will be required to download a pdf from SAM.gov confirming the agency's registration status which will then be a required document in the PTGA. The PTGA is reviewed by our Office of General Counsel who will ensure the attachment is included.

Anticipated Completion Date: September 12, 2025

Responsible Contact Person: Erin Schepers, 850-414-4526



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

February 21, 2025

State of Florida Management's Corrective Action Plan – Florida Division of Emergency Management For the Fiscal Year Ended June 30, 2024

Finding Number:

2024-002

Planned Corrective Action:

Consistent with its response to finding 2024-002, FDEM will take the following actions:

1. Conduct a comprehensive inventory of all FDEM policies, procedures, training materials and job aids connected to year-end financial reporting.
2. Update the documentation listed above to include steps that ensure all accounts, including but not limited to revenues, are complete, accurate, and reported within the correct accounting period. The documentation will also be updated to include instructions regarding the appropriate recording of corrections to prior period accounting records in accordance with the appropriate GASB and Florida Department of Financial Services (DFS) requirements.
3. Identify the positions within FDEM that are responsible for year-end financial reporting and require them to attend mandatory training that will include the following:
 - a. DFS ACFR Workshop
 - b. DFS SEFA Workshop
 - c. Internal training related to the FDEM policies, procedures, training materials and job aids referenced above

Policies, procedures, training materials and job aids will be updated by

April 30, 2025. Training will be completed by June 15, 2025.

Anticipated Completion Date: June 15, 2025

Responsible Contact Person: Jeremy W. Smith, Bureau Chief Financial Management

Jeremy.Smith@em.myflorida.com 850-273-1273

DIVISION HEADQUARTERS
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100

Telephone: 850-815-4000
www.FloridaDisaster.org

STATE LOGISTICS RESPONSE CENTER
2702 Directors Row
Orlando, FL 32809-5631



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

March 17, 2025

State of Florida Management's Corrective Action Plan – Florida Division of Emergency Management For the Fiscal Year Ended June 30, 2024

Finding Number: 2024-059

Planned Corrective Action: FDEM concurs with this finding.

FDEM identified 282 subawards, including the 8 subawards captured in the audit, from July and August 2023 that were not previously reported. To correct this, FDEM has continued to manually enter subawards for all months, in addition to retroactively entering the 282 subawards from July and August 2023 into FSRS.gov prior to the March 6, 2025, FSRS deactivation deadline. Reporting functions from FSRS.gov will be migrated to SAM.gov, which is aimed at improving user experience. The migration of systems is expected to facilitate batch reporting and more efficient and timely subaward reporting.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Tara Walters, Procurement Director

Finding Number: 2024-060

Planned Corrective Action: FDEM concurs with this finding.

FDEM Recovery Bureau (FDEM) is finalizing the Public Assistance Indirect Cost Program Notice to address and clarify indirect cost language that was not included in the original subaward agreements. The program notice will specifically highlight the disasters that require updates to the original subaward agreements concerning indirect cost language. To ensure that all subrecipients are informed of the changes to the indirect cost rate associated with their federal award, FDEM will email the Program Notice to all subaward agreement points of contact, upload the program notice into the FLPA Account Page, and include a copy of the sent email to the FLPA Notes section.

As of August 2024, the Monitoring Unit is fully staffed and prepared to implement the updated Monitoring Policy by June 30,

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Tallahassee, FL 32399-2100

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STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

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2025. The policy aims to establish a structured and standardized approach for monitoring subrecipients of Public Assistance (PA) and all other applicable special grants administered by the FDEM Recovery Bureau. The purpose of the policy includes ensuring that subrecipients adhere to the terms and conditions of their subawards, meet performance goals, and comply with federal PA requirements. The type of monitoring applied will be based on the applicants' Risk Assessment rating, Federal Single Audit reviews, and project complexity. The FloridaPA.org Risk Assessment Enhancement is in its final User Acceptance Testing (UAT) phase and is set to go live in FY 25-26. This tool will enhance the ability to assess and monitor risk effectively. For applicants with open projects or expenditures prior to 2022 within FY 23-24, and who do not have a current risk assessment on file, an in-house risk assessment will be completed by June 30, 2025.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Nicole Giordano, Recovery Admin & Plans Officer

DIVISION HEADQUARTERS
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100

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www.FloridaDisaster.org

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2702 Directors Row
Orlando, FL 32809-5631

March 13, 2025

State of Florida
Management's Corrective Action Plan –
Florida State University
For the Fiscal Year Ended June 30, 2024

Finding Number: **2024-021**

Planned Corrective Action: Resolved – Initial review using system generated lists of all administrative accounts has been completed. A second review coordinating with agency customers is underway and will be completed by June 30, 2025.

Anticipated Completion Date: Dec 31, 2024

Responsible Contact Person: Tim Brown

Finding Number: **2024-022**

Planned Corrective Action: Partially resolved. Several of the items listed within this recommendation are completed, with the remaining items on track to be resolved by June 30, 2025.

Anticipated Completion Date: June 30, 2025

Responsible Contact Person: Tim Brown



2048 East Paul Dirac Drive
Tallahassee, FL 32310-3752

850.645.3500
info@nwrdc.fsu.edu

www.nwrdc.fsu.edu
www.flvc.org