

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE**

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

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
THE UNIFORM GUIDANCE

FOR THE FISCAL YEAR ENDED
JUNE 30, 2024

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2023-24 FISCAL YEAR

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RON DESANTIS
GOVERNOR

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SECRETARY

February 27, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION (FAHCA)
For the Fiscal Year Ended June 30, 2024

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> <u>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</u>
2023-045 2022-049	Children's Health Insurance Program ALN 93.767	The FAHCA did not always report or timely and accurately report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	Not corrected	This has not been corrected due to staffing shortages and lack of understanding between units. The Bureau of Financial Services will work with the Bureau of Medicaid Policy to ensure the corrective action plan is implemented, so that reports are submitted timely and accurately.
2023-046 2022-035 2021-078	Refugee and Entrant Assistance – State Administered Programs (REAP) ALN 93.566 Children's Health Insurance Program (CHIP) ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Florida Medicaid Management Information System (FMMIS) need improvement to ensure the confidentiality, integrity, and availability of FMMIS data and related information technology (IT) resources.	Not corrected	The recommended functionality is not supported by the current FMMIS provisioning system. However, in order to access 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 has begun (mid 2024) and will be completed by December 31, 2025.
2023-048 2022-053	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	FAHCA State match calculations were not always accurate or reviewed by management.	Fully Corrected	Corrective action taken.



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<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of</u> <u>Finding</u>	<u>Comments</u> <u>(If Finding is not Fully Corrected,</u> <u>include reason for Finding's</u> <u>recurrence and corrective actions</u> <u>planned and taken)</u>
2023-049	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not ensure that State mental health hospital cost report audits were timely reviewed in accordance with the approved Medicaid State Plan and Federal regulations.	Fully Corrected	The corrective action was taken to ensure that the Agency shall desk audit all cost reports within 12 months after the receipt by the CPA firm (Agency's vendor). Once State Mental Health Hospital audits are received from FAHCA's designated contractor, FAHCA will complete the audit process within 12 months. FAHCA management will ensure that the audits are completed timely.



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<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</u>
2023-050	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not always conduct health and life safety surveys in accordance with Federal regulations and established procedures.	Not Corrected	<p>The backlog in nursing home surveys was created by CMS's 2020 approach to the Public Health Emergency when all federal survey work was stopped at CMS's direction for a period of no less than five months. At that time, had the interval between surveys been frozen and restarted when survey work was allowed to continue, the interval between surveys would not have demonstrated past-due work. This continues to negatively impact the Florida State Agency's (SA) ability to "catch up" since the clock continued to run on due dates for recertifications. Other issues impacting workload this past year included office closures for a major hurricane and staffing shortages, which continue to rise despite efforts to increase pay for key positions such as nurses and dieticians.</p> <p>Proactively, the State Agency has been working on refining scheduling reports for our staff to use to track when those key surveys are due. We have also revised our Quality Assurance & Performance Improvement (QAPI) protocol this past year to incorporate more measures for field offices to identify surveys requiring scheduling. We conducted management and scheduler training on best practices for scheduling surveys in late November 2023 and again during the week of April 1, 2024. Monthly scheduler calls are conducted to provide additional guidance to field offices on scheduling needs.</p>



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<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> <u>(If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</u>
2023-051	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not always refund to the U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services (CMS), the Federal share of Medicaid overpayments made to providers in accordance with Federal regulations.	Fully Corrected	Corrective action taken.
2023-052 2022-051	Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not check all required Federal databases to confirm the identity of providers upon enrollment and reenrollment nor screen, enroll, or periodically revalidate all network providers of Managed Care Organizations (MCOs), Prepaid Inpatient Health Plans (PIHPs), and Prepaid Ambulatory Health Plans (PAHPs) in accordance with Federal regulations.	Not corrected	Currently, the FMMIS systematically interrogates the NPPES database when providers are initially enrolled. The fiscal agent provider enrollment staff manually check the NPPES data during provider renewal and record the result in the providers' files when providers renew their Medicaid enrollment. The Agency has verified that systematic NPPES check functionality for new enrollment and renewals is included in the FX Provider Services Module set to go live in October 2025. 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 October 2025.



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2023-054 2022-055 2021-080	Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not always ensure that an independent audit of the accuracy, truthfulness, and completeness of encounter data for each health plan was conducted at least once every 3 years nor post the results of financial audits to its Web site.	Partially Corrected	<p>The FAHCA developed policies and procedures to ensure that the accuracy, truthfulness, and completeness of encounter data is validated at least once every three years for each plan, during the next three-year cycle (SFY 22/23, SFY23/24, SFY 24/25).</p> <p>For the SFY 22-23 encounter data validation (EDV) study, the External Quality Review Organization (EQRO) evaluated the FAHCA long-term care (LTC) encounter data for truthfulness, completeness, and accuracy by conducting a comparative analysis and LTC record and plan of care document review.</p> <p>The FAHCA posted the results of the 2022 financial audits to its Website on September 14, 2023.</p>
2023-055 2022-056 2021-081	Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not obtain from health plans a report that included all MLR information required by Federal regulations.	Not Corrected	<p>FAHCA has added a comparison of MLR information with the annual audited financial report required under 42 CFR section 438.3(m) on the MLR Exhibit tab on the ASR template. MLR comparison was added on April 10, 2024, and plans were notified by email on April 17, 2024. The effective reporting date for the new MLR implementation will go into effect on July 1, 2024.</p>



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2023-056 2022-054 2021-083 2020-042 2019-036	Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA did not ensure that all external quality review activities were performed in accordance with Federal requirements.	Fully Corrected	Using a standardized tool developed by our contracted EQRO, the FAHCA completed a full compliance review of all health plans. A combination of desk reviews, interviews, and virtual site visits were used. Plan-specific results were provided to the EQRO for inclusion in the SFY 22/23 Annual Technical Report. In addition, the FAHCA will continue routine monitoring to ensure any deficiencies are corrected with each plan. The FAHCA agrees to continue efforts to ensure compliance and completion of the three-year compliance review by the end of the review period. The three-year compliance review period began in January 2022 and will end in December 2024.
2022-001	Health and Family Services Fund Receivables, net; Unavailable revenue; Grants and donations	The FAHCA did not record for financial statement reporting purposes all fiscal year-end net receivables and related unavailable revenue for the Medicaid Drug Rebate Program (MDRP). Additionally, the FAHCA incorrectly recorded unavailable revenue as grants and donations.	Partially Corrected	The corrective action plan for the Agency for Health Care Administration's Bureau of Financial Services is to have more staff involved such as Revenue Management, to fill vacant positions and to enhance our current procedures by including a detailed checklist for financial statements. The Bureau has filled a few positions; however, the recently hired staff are in the training phase.
2022-057 2021-082	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAHCA's confidentiality agreement with its fiscal agent did not include required elements in accordance with the NCCI Technical Guidance Manual for Medicaid Services.	Not Corrected	The Agency has worked with the AHCA procurement office to include all the NCCI confidentiality elements required by NCCI Technical Guidance Manual for Medicaid in our next FMMIS extension contract amendment. The next extension contract amendment is effective 01/01/2025 and negotiations are currently in process.

Note: (1) Finding No(s). refer to audit findings in report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), report No. 2023-174 (2022-), or report No. 2024-174 (2023-).



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Name and Title of Responsible Official(s):

Chandra Robinson, Audit Coordinator (2023-045, 2023-048, 2023-049, 2023-051, 2023-052, 2023-054, 2023-055, 2023-056, 2022-001, 2022-057)

Chandra Robinson and Will Armstrong, IT (2023-046)

Logan Harrison, HCPO (2023-050)

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August 2, 2024

Ron DeSantis

Governor

■ ■

Taylor N. Hatch

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, 2024

<u>Finding No(s). (1)</u>	<u>Program/ Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-053 2022-058	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAPD did not ensure that utilization reviews (URs) and continued stay reviews (CSRs) for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) were conducted by qualified professional personnel.	Fully Complete	Effective December 31, 2023, FAPD Contract Administration has implemented the use of the CA-51 Staffing Verification Certification of Assurance form and updated CA-35 Service Verification form.
2021-079 2020-044 2019-035 2018-031 2017-043 2016-043 2015-039	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FAPD did not ensure that utilization review (UR) and continued stay review (CSR) services for Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IIDs) complied with Federal regulations.	Partially Corrected	The FAPD continues to contract with a quality improvement organization (QIO) to provide UR and CSR services to ICF-IIDs. The QIO notifies ICF-IIDs prior to conducting UR and CSR services to outline submission timeframes for required information. The FAPD reviews the monthly Performance Specification Reports submitted by the QIO. The percentage of compliance continues to improve. The FAPD continues to lack authority over the ICF-IIDs, since they are licensed and monitored by the Florida Agency for Health Care Administration (FAHCA). The FAPD continues to collaborate with FAHCA, to promote 100% compliance with timely submissions of accurate ICF-IID information to the QIO. During fiscal year 2023-2024 FAPD also collaborated with the Association of Rehabilitation Facilities to promote 100% compliance with timely submissions of accurate ICF-IID information to the QIO.

Note: (1) Finding No(s). refer to audit findings in report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), report No. 2023-174 (2022-), or report No. 2024-174 (2023-).

Name and Title of Responsible Official(s): Finding No. 2023-053 - Aares Williams, Contract Administrator and Finding No. 2021-079 - Chrishonda Jenkins, Clinical Program Administrator

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FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
COMMISSIONER WILTON SIMPSON

July 11, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES (FDACS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-006	Child Nutrition Cluster ALNs 10.553, 10.555, 10.556, 10.559, and 10.582	FDACS change management controls need improvement to ensure that only authorized, tested, and approved Florida Automated Nutrition System (FANS) program code changes are implemented into the production environment.	Fully Corrected	<ul style="list-style-type: none"> The Division of Food, Nutrition and Wellness (FNW) revised existing written procedures to provide clarity regarding the established process to ensure all program code changes to FANS are accurately recorded in the change management system documentation. FNW reestablished support of a table in FANS previously implemented that is used to maintain version and package file information such as: File Name, Release Version, Create Date, User ID of Who Created, and Unique Record Identifier. The Office of Agriculture Technology Services (OATS) enhanced its change management control procedures. The GitHub Actions solution was successfully implemented for the Florida Automated Nutrition System (FANS) production environment. This implementation provides Continuous Integration/Continuous Delivery (CI/CD) of application deployments and includes GitHub Advanced security. This solution ensures that appropriate controls and chain of custody are in place and that the build, test, and deployment of the application is automated.

Note: (1) Finding No(s). refer to audit findings in report No. 2023-174 (2022).

Name and Title of Responsible Official(s): Terricka Washington, FNW Division Information Office/Eric Brown, Chief Information Officer

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-027 2018-024 2017-034	Temporary Assistance for Needy Families ALN 93.558 Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778 Supplemental Nutrition Assistance Program Cluster ALNs. 10.551 and 10.561 Refugee and Entrant Assistance State/Replacement Designee Administered Programs ALN 93.566	FDCF change management controls need improvement to ensure that all Florida Online Recipient Integrated Data Access (FLORIDA) system program code changes are managed by, and do not bypass, the FDCF change management process.	Partially Corrected	July 2024, FDCF change management subject matter expert met with Florida Auditor General staff to discuss FLORIDA system program code change process, code reconciliation and notification mechanisms for abnormalities. FDCF plans to provide evidentiary information to confirm adequate change management control are operational before the 2023-24 SWFA Exit Conference. Anticipated Completion Date: October 30, 2024
2023-028 2022-036 2018-024 2017-034	Temporary Assistance for Needy Families ALN 93.558 Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778 Supplemental Nutrition Assistance Program Cluster ALNs. 10.551 and 10.561 Refugee and Entrant Assistance State/Replacement Designee Administered Programs ALN 93.566	The FDCF did not conduct periodic reviews of the appropriateness of Florida Online Recipient Integrated Data Access (FLORIDA) system user access privileges or always ensure that access to the FLORIDA system was limited to authorized users. Additionally, FDCF records did not always evidence the timely deactivation of FLORIDA system access privileges for employees who separated from FDCF employment and, in those instances, indicated that the employees' accounts were used to access the FLORIDA system subsequent to the employees' termination.	Partially Corrected	In March 2024, the Florida Department of Children and Families Office of Information Technology Services and Office of Economic Self Sufficiency staff collaborated to facilitate a review of active FLORIDA Mainframe user accounts. The periodic review is ongoing to validate external user accounts. FDCF continues to evaluate processes and procedures based on industry best practices and available technology to deactivate access to IT resources in a timely manner when no longer appropriate. Anticipated Completion Date: December 30, 2024



**State of Florida
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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-029 2022-034 2021-060 2020-036 2018-024 2017-034	Temporary Assistance for Needy Families ALN 93.558 Children's Health Insurance Program ALN 93.767 Medicaid Cluster ALNs 93.775, 93.777, and 93.778 Supplemental Nutrition Assistance Program Cluster ALNs. 10.551 and 10.561 Refugee and Entrant Assistance State/Replacement Designee Administered Programs ALN 93.566	Certain security controls related to user authentication for the Florida Online Recipient Integrated Data Access (FLORIDA) system need improvement to ensure the confidentiality, integrity, and availability of FLORIDA system data and related information technology (IT) resources.	Not Corrected	The Office of Information Technology Services (OITS) ACCESS Application personnel that support the Florida Online Recipient Integrated Data Access (FLORIDA) system are in phase two (2) of a multi-year modernization initiative. FDCF has deployed an approved standard IAM solution that complies with authentication controls. During the latter phases of the modernization initiative, FDCF shall migrate FLORIDA functionality into the Department's IAM solution platform. Anticipated Completion Date: State Fiscal Year (SFY) 2028
2023-030	Temporary Assistance for Needy Families ALN 93.558	The FDCF did not meet the Federal TANF maintenance of effort (MOE) requirement for Federal fiscal year 2022.	Partially Corrected	Federal TANF expenditures have been reassigned to TANF MOE to meet the FFY 2022 MOE requirement. The 9/30/22 ACF-196 federal financial status report will be revised to reflect the corrective action. This corrective action was communicated and approved by the Department of Health and Human Services, Administration for Children and Families.
2023-031 2022-043 2021-071	Temporary Assistance for Needy Families ALN 93.558	The FDCF did not correctly report expenditure data on one TANF Financial Report submitted to the Administration for Children and Families (ACF).	Partially Corrected	The process for applying the OCA crosswalk to the expenditure data by federal reporting category has been updated to incorporate all quarters in the expenditure detail query by OCA. Each quarter will be reconciled to the federal report submitted to ensure the OCA in the current reporting quarter is being identified to the correct category on the federal report to ensure consistency from quarter to quarter.



**State of Florida
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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-032	Temporary Assistance for Needy Families ALN 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 timely processed and appropriately imposed.	Partially Corrected	FDCF has extended the completion date to August 31, 2024, to provide a refresher training on properly and timely imposing child support sanctions to the affected area(s). FDCF reinstituted the manual notification process in October 2023 to ensure timely completion of child support sanctions requiring a manual sanction notification. All applicable case corrections and benefit recovery referrals were completed by March 1, 2024.
2023-033 2022-044 2021-072 2020-037 2019-030 2018-026 2017-035 2016-034 2015-024 2014-024 2013-039 FA 12-040 FA 11-046 FA 10-041 FA 09-042 FA 08-037	Temporary Assistance for Needy Families ALN 93.558	The FDCF did not always timely review and process Income Eligibility and Verification System (IEVS) data exchange responses.	Not Corrected	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 an anticipated completion date of December 31, 2025.
2023-034 2022-045	Temporary Assistance for Needy Families ALN 93.558	The State did not achieve its two-parent work participation rate for Federal fiscal year 2022.	Not Corrected	As of June 6, 2024, the Administration for Children and Families (ACF), Office of Family Assistance advised the request for the discretionary reduction is still under review.
2023-036	MaryLee Allen Promoting Safe and Stable Families ALN 93.556	The FDCF did not expend the minimum amount of PSSF grant funds for adoption promotion and support services.	Partially Corrected	Funding for the Adoption Promotion and Support category in the Promoting Safe and Stable Families grant wasn't allocated to at least 20% in the SFY 22-23 approved operating budget, therefore, funding wasn't expended to meet the set aside requirement. This has been brought to the attention of CBC Financial Accountability staff who will monitor expenditures to ensure they're meeting the required 20% of the state's allotment to each of the four service categories and will realign the budget where needed as well.



**State of Florida
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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-038	Foster Care Title IV-E ALN 93.658	FDCF change management controls need improvement to ensure that all Florida Safe Families Network system (FSFN) program code changes are managed by, and do not bypass, the FDCF change management process.	Partially Corrected	July 2024, FDCF change management subject matter expert met with Florida Auditor General staff to discuss FSFN system program code change process, code reconciliation and notification mechanisms for abnormalities. FDCF plans to provide evidentiary information to confirm adequate change management control are operational before the 2023-24 SWFA Exit Conference. Anticipated Completion Date: October 30, 2024
2023-039 2021-074	Foster Care Title IV-E ALN 93.658 Adoption Assistance ALN 93.659	Certain security controls related to user authentication for the Florida Safe Families Network system (FSFN) need improvement to ensure the confidentiality, integrity, and availability of FSFN data and related information technology (IT) resources.	Not Corrected	In September 2023, the Department began deploying a multi-phase modernization initiative to completely replace and decommission the FSFN legacy system by late State Fiscal Year (SFY) 2026-27. The Department is introducing a modern child welfare solution that meets federal Comprehensive Child Welfare Information System (CCWIS) requirements and ensure the confidentiality, integrity, and availability of Child Welfare information and related IT resources by SFY 2026-27. Anticipated Completion Date: SFY 2026-27
2023-040	Foster Care Title IV-E ALN 93.658	The FDCF did not always timely deactivate Florida Safe Families Network system (FSFN) access privileges for employees who separated from FDCF employment.	Not Corrected	FDCF continues to evaluate processes and procedures based on industry best practices and available technology to deactivate access to IT resources in a timely manner when no longer appropriate timely, Anticipated Completion Date: December 30, 2024



**State of Florida
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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-041	Foster Care Title IV-E ALN 93.658	FDCF records did not always evidence that Foster Care – Title IV-E (Title IV-E) maintenance payments were calculated correctly and authorized.	Partially Corrected	The Department ensured payment corrections were completed for the improper payments identified. Statewide training occurred on 01/26/2024 which addressed rate entry in FSN aligning with the approved frequency. Evaluation of need for additional staff resources dedicated to review payments for continued appropriateness was completed and a legislative budget request is proposed for additional FTE resources to allow for more in depth reviews. In addition to the established process for Financial Monitoring by the Office of CBC/ME Financial Accountability through Annual Desk Reviews, the Department will periodically review payments to monitor that they align with the established Foster Parent Cost of Living Allowance memorandums, with the Lead Agency's region-approved rate matrix, and with child-specific enhanced payment approval documentation. OCFW completed a review of all Lead Agency's Foster Home Service Types to ensure they aligned with the 2024 COLA amounts or approved Matrix.
2023-042 2022-047 2021-076 2020-033 2019-029 2018-025	Social Services Block Grant ALN 93.667 Block Grants for Prevention and Treatment of Substance Abuse ALN 93.959	FDCF expenditures charged to SSBG and SAPT program grants were not incurred during the authorized period of performance.	Partially Corrected	A manual adjustment (2440033) has been processed moving the expenditures to the correct grant year. This corrective action has been communicated to the Florida Department of Financial Services and the Department of Health and Human Services. Ongoing training of staff is occurring on how to perform a period of performance review to ensure expenditures are charged to the correct grant period.
2023-043 2022-048	Social Services Block Grant ALN 93.667	The FDCF did not maintain documentation supporting the total number of recipients of selected SSBG services included in the Post-Expenditure Report submitted to the Office of Community Services and incorrectly reported the total number of recipients of Day Care Children and Education and Training services.	Partially Corrected	Procedures for preparing the SSBG Post-Expenditure Report have been prepared and outline the requirement to provide how and where the data is derived. The basis used to determine the number of recipients will be included in the data provided by the various State agencies and DCF programs and will be maintained in the electronic folder containing all supporting documentation used to prepare the SSBG Post-Expenditure report.



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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-047	Medicaid Cluster ALNs 93.775, 93.777, and 93.778	The FDCF did not always terminate Medicaid client eligibility in accordance with Federal regulations.	Fully Corrected	The Medicaid coverage group for the three identified cases were closed by February 29, 2024. Per the Centers for Medicare and Medicaid Services April 25, 2024, letter, a financial adjustment is not required. Any modifications put in place as a result of the PHE ended March 31, 2024, to ensure the termination of PHE continuous coverage in accordance with Federal regulations.
2022-026	Emergency Rental Assistance Program ALN 21.023	The FDCF did not always correctly report performance data in ERA monthly reports and FDCF records did not support financial data included in ERA quarterly reports.	No Longer Valid	FDCF has resolved the finding and considers it no longer valid as the ERA program is closed.
2022-039 2021-064	Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659 Refugee and Entrant Assistance – State Administered Programs ALN 93.566 Social Services Block Grant ALN 93.667	The FDCF did not report timely or accurately report the correct subaward information in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) in accordance with Federal Regulations.	Partially Corrected	DCF worked with its federal partners to align the federal award identification numbers (FAIN) and the DCF unique ids (UEIs) to allow entries to be posted in the FSRS system for FFATA reporting. DCF will not be able to go back into FSRS and enter for transactions that were not allowable if the federal FSRS and FFATA screens would not allow for entries to be made, and this was present to the auditor as an example. This is a security feature in the FSRS system. If reporting errors were due to time on DCF's part, updated procedures and trainings were established to ensure timely reporting.
2021-058	Emergency Solutions Grant Program ALN 14.231 Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659	Certain security controls related to user authentication for the FDCF network need improvement to ensure the confidentiality, integrity, and availability of Axiom Pro data and related information technology (IT) resources.	Not Corrected	The Office of Information Technology Services (OITS) Application personnel that support Axiom Pro shall assess the level of effort required to deploy the FDCF approved standard IAM solution that complies with authentication controls. Based on the results of the assessment and risk analysis, FDCF shall migrate Axiom Pro functionality into the Department's IAM solution platform. Anticipated Completion Date: State Fiscal Year (SFY) 2025-26



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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-059	Emergency Solutions Grant Program ALN 14.231 Temporary Assistance for Needy Families ALN 93.558 Adoption Assistance ALN 93.659 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Grants and Other Revenue, Allocation, and Tracking System (GRANTS) need improvement to ensure the confidentiality, integrity, and availability of GRANTS data and related information technology (IT) resources.	Not Corrected	The FDCF GRANTS legacy system scheduled for replacement with a new system that will integrate with FLORIDA Planning, Accounting, and Ledger Management system (PALM) by State Fiscal Year 2025-26. Anticipated Completion Date: SFY 2025-26.
2021-063	Temporary Assistance for Needy Families ALN 93.558 Medicaid Cluster ALNs. 93.775, 93.777, and 93.778	Certain security controls related to user authentication for the Automated Community Connection to Economic Self Sufficiency (ACCESS) Document Imaging (ADI) system need improvement to ensure the confidentiality, integrity, and availability of ADI system data and related information technology (IT) resources.	No Longer Valid	June 17, 2024, the Office of Information Technology Services (OITS) ACCESS Application personnel that support ACCESS Document Imaging (ADI) implemented security controls related to user authentication by migrating ADI functionality into the Department's IAM solution platform.
2021-068	Temporary Assistance for Needy Families ALN 93.558	Certain security controls related to user authentication for the Integrated Benefit Recovery System (IBRS) need improvement to ensure the confidentiality, integrity, and availability of IBRS data and related information technology (IT) resources.	Not Corrected	The Office of Information Technology Services (OITS) ACCESS Application personnel that support the Integrated Benefits Recovery System (IBRS) are in phase two (2) of a multi-year modernization initiative. FDCF has deployed an approved standard IAM solution that complies with authentication controls. During the latter phases of the modernization initiative, FDCF shall migrate IBRS functionality into the Department's IAM solution platform. Anticipated Completion Date: State Fiscal Year (SFY) 2028



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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILIES (FDCF)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-075 2020-038	Foster Care Title IV-E ALN 93.658 Adoption Assistance ALN 93.659	The FDCF did not conduct periodic Florida State Families Network (FSFN) system user access privilege reviews or always timely deactivate the FSFN system user accounts for employees who separated from FDCF employment.	Partially Corrected	In 2024, the Department's OITS implemented an Identity (ID) governance solution to appropriately act on system users' accounts. OITS FCS Application will collaborate with stakeholders to conduct a periodic review of FSFN system user access privileges. FDCF continues to evaluate processes and procedures based on industry best practices and available technology to deactivate access to IT resources in a timely manner when no longer appropriate timely, Anticipated Completion Date: December 30, 2024

Note: (1) Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), report No. 2011-167 (FA 10-), report No. 2012-142 (FA 11-), report No. 2013-161 (FA 12-), report No. 2014-173 (2013-), report No. 2015-166 (2014-), report No. 2016-159 (2015-), report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), report No. 2023-174 (2022-), or report No. 2024-174 (2023-).

Name and Title of Responsible Official(s): Carlos Butts, Deputy Chief Information Officer (OITS)
 Brian Abbondanza, Information Security Manager (OITS)
 Angela Carney, Audit and Compliance Consultant (OITS)
 Chad Barrett, Assistant Secretary for Administration (Admin)
 Crystal Sims, Chief of Revenue Management (Revenue Management)
 Diane Sunday, Operations & Management Consultant Manager (Revenue Management)
 Andrea Latham, Chief of Applications & Development Support – ESS (OITS)
 Verita Glanton, ESS Audit Coordinator (ESS)
 Amanda VanLaningham, Assistant Deputy Secretary for Child & Family Well-Being (OCFW)

March 7, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF COMMERCE (FCOM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of</u> <u>Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-004 2022-017 2021-014	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii ALN 14.225 Unemployment Insurance ALN 17.225 Workforce Innovation and Opportunity Act Cluster ALNs 17.258, 17.259, 17.278 Homeowner Assistance Fund ALN 21.026 Temporary Assistance for Needy Families ALN 93.558 Low-Income Home Energy Assistance ALN 93.568 Community Services Block Grant ALN 93.569	FCOM records did not evidence the timely deactivation of Subrecipient Enterprise Resource Application (SERA) access privileges for employees who separated from FCOM employment.	Partially Corrected	The Department has designated a position to perform monthly reviews of user access for the Subrecipient Enterprise Resource Application (SERA). monthly reviews will begin March 1, 2025. In addition, the Department will update the Move/Transfer Employee Action Request (EAR) Form process to include SERA administrators. FloridaCommerce implemented tracking of user deactivation dates within SERA on January 25, 2024.
2023-005	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii ALN 14.228	FCOM did not always report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	Not Corrected	The Department is updating the FFATA reporting process to ensure the accuracy of the subaward data reported in FSRS. Any missing subawards are being identified and updated in FSRS. The updated process will be fully operational by June 30, 2025, when the FSRS has been retired and moved to SAM.Gov. The Department is currently participating in the testing phase of this transition.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF COMMERCE (FCOM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-006 2022-011 2021-019 2020-009 2019-006 2018-012 2017-006	Unemployment Insurance ALN 17.225	In our information technology (IT) operational audit report No. 2021-169, Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 2 that Reemployment Assistance Claims and Benefits Information System (RA System) application edits for postmark dates and related date sequencing continue to need improvement. As of June 2023, FCOM had not corrected the identified deficiencies.	Not Corrected	FloridaCommerce has opened a ticket which will address the remaining postmark date issue. • The defect is recorded in the ticketing system, ServiceNow and will be prioritized accordingly. • The defect ticket will be taken through the Agency Governance (build guild) to present the defect for acceptance and to add the fix to the monthly build rhythm. • Production Builds are deployed monthly based on priorities correcting defects and/or adding enhancements. This build is expected to be deployed by June 2025.
2023-007 2022-012 2021-020 2020-010 2019-008 2018-012 2017-006	Unemployment Insurance ALN 17.225	In our information technology (IT) operational audit report No. 2021-169, Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 3 that procedures for document intake, indexing, and tracking processes continue to need improvement to ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue. As of June 2023, FCOM had not corrected the identified deficiencies.	Fully Corrected	
2023-008 2022-013 2021-021 2020-011 2019-010 2018-012 2017-006	Unemployment Insurance ALN 17.225	In our information technology (IT) operational audit report No. 2021-169, Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to system generated claim issues continue to need improvement to ensure that claims are accurately and timely processed. As of June 2023, FCOM had not corrected the identified deficiencies.	Fully Corrected	

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF COMMERCE (FCOM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-009 2022-015 2021-023 2020-013 2019-011 2018-012 2017-006	Unemployment Insurance ALN 17.225	In our information technology (IT) operational audit report No. 2021-169, Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 6 that processing defects related to claimant benefit payments, claimant overpayments, and employer charges still exist in the Reemployment Assistance Claims and Benefits Information System (RA System). As of June 2023, FCOM had not corrected the identified deficiencies.	Not Corrected	FloridaCommerce concurs with the finding, and a manual process has been in place that holds the system accountable for what is needed to meet compliance. This manual process is laborious, although necessary as the change required to resolve the finding and remove the manual steps brings high risks to the system and could impact other functionality if rushed without due diligence. Due to the amount of resources required to implement this fix, FloridaCommerce has otherwise prioritized efforts on solutions that have addressed more immediately attainable and less risky enhancements and security features – those with immediate benefits to Florida's citizens and immediately attainable security enhancements. The resolution of this finding is a priority and we anticipate over a year's worth of work to complete the process, and will continue to work towards this in a manner that does not expose the rest of the system to operational risks. We anticipate a completion date of 12/31/2025.
2023-010	Unemployment Insurance ALN 17.225	FCOM change management controls need improvement to ensure that all Reemployment Assistance Claims and Benefits Information System (RA System) program code changes are managed by, and do not bypass, the FCOM change management process.	Partially Corrected	FloridaCommerce has partially corrected finding 2023-010 by outlining the change management controls used to deploy code into our production environments. The application development team pushes code through the main branch to the Production Environments using DevOps pipelines. These pipelines are administered and approved by the release manager. The main branch is always locked the only exception is to allow the developer to push the code from the lower branch and merge with the main branch which aligns with Production release schedule. The only remaining action that needs to happen is extending the log retention for longer periods which the anticipated completion is Dec 2024. Once the log retention is extended this audit find should be satisfied.
2023-011 2022-008 2021-030 2020-020	Unemployment Insurance ALN 17.225	Certain security controls related to user authentication for the Reemployment Assistance Claims and Benefits Information System (RA System) need improvement to ensure the confidentiality, integrity, and availability of RA system data and related information technology (IT) resources.	Not Corrected	FloridaCommerce is working with the development team to remediate the listed security controls by December 31, 2024.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF COMMERCE (FCOM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-012 2022-018	Unemployment Insurance ALN 17.225	FCOM records did not clearly evidence that UI benefit payments were made only to eligible claimants.	Partially Corrected	On March 4, 2024, FloridaCommerce did update the known system issue which corrected processing and prevent payments from being issued without clear evidence that the claimant(s) are eligible to receive UI benefits. FloridaCommerce continues to work through the backlog and resolve any remaining cases that are workable and marked for review, increase staff resources for improved productivity, and reduce the outstanding cases to promote timely adjudication; it will take FloridaCommerce until July 2025 to resolve the backlog with 105 adjudicators working an average of 65 issues a week.
2023-013 2022-020 2021-035 2020-022	Unemployment Insurance ALN 17.225	FCOM did not always ensure or timely ensure that UI claimants complied with the participation requirements of the RESEA program.	Not Corrected	FCOM is working with its Employ Florida vendor to determine why RESEA nonparticipation results are not being sent to Reconnect for issue creation and a determination to be made. FCOM will understand the reason(s) and will resolve the issue by June 30, 2025.
2023-014 2022-021 2021-016	Unemployment Insurance ALN 17.225 Workforce Innovation and Opportunity Act Cluster ALNs 17.258, 17.259, 17.278	Certain security controls related to user authentication for the Employ Florida (EF) system need improvement to ensure the confidentiality, integrity, and availability of EF system data and related information technology (IT) resources.	Partially Corrected	The Department is implementing user access controls for Employ Florida which will decrease the risk that unauthorized individuals may gain access to Employ Florida. These controls were implemented as of March 4, 2025.
2023-037	Community Services Block Grant ALN93.569	FCOM did not appropriately evaluate each subrecipient's risk of noncompliance to determine the appropriate subrecipient monitoring and, consequently, FCOM could not demonstrate that the monitoring performed was based on a complete assessment of risk. Additionally, FCOM did not monitor one subrecipient within prescribed time frames or timely issue a management decision for another subrecipient's audit findings.	Not Corrected	FloridaCommerce is in the process of procuring the assistance of a vendor to revise all risk assessment and monitoring tools used for subrecipient monitoring. This will include the revision of the CSBG Policies and Procedures Manual to reflect current risk assessment procedures and ensure that all risk factors are used in determining the scope and timing of the subrecipient monitoring. FloridaCommerce will also ensure that all management decisions are issued within 6 months of acceptance of the audit report in the Federal Audit Clearinghouse.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF COMMERCE (FCOM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-016 2021-024 2020-014 2019-007 2018-012 2017-006	Unemployment Insurance ALN 17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 7 that language translations for Reemployment Assistance Claims and Benefits Information System (RA System) claimant communications continue to need improvement. As of June 2022, the FCOM had not corrected the identified deficiencies.	Partially Corrected	FloridaCommerce has updated the RA Initial Claims application with plain language and fully translated into Spanish and Haitian Creole as of June 30, 2023. The remaining components of the Benefits System implementation of plain language and translations will be completed by June 30, 2025.
2021-003	Reemployment Assistance Fund Accounts payable and accrued liabilities; Receivables, net; Benefit payments: Grants and donations: Net Position – Prior period adjustment: Net Position – Restricted for Reemployment Assistance: Net Position – Unrestricted	For the 2019-20 and 2020-21 fiscal years, the FCOM did not record all accounts payables, receivables, unemployment insurance (UI) benefits payments, or amounts due from the Federal Government for UI benefit payments compensable by June 20 but paid during the period July 1 through September 30.	Fully Corrected	
2021-028 2020-018 2019-012 2018-012 2017-006	Unemployment Insurance ALN 17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 12 that some Reemployment Assistance Claims and Benefits Information System (RA System) users had inappropriate and unnecessary access privileges to high-risk functions. As of June 2021, the FCOM had not corrected the identified deficiencies.	Partially Corrected	FloridaCommerce implemented an Identity Access Management policy on August 18, 2023. The Department is actively evaluating access privilege roles and establishing procedures to restrict system users to only functions necessary for assigned job duties. Additionally, the Department is working to develop Standard Operating Procedures (SOP) to identify role-specific job duties, anticipated completion date is June 30, 2025.
2021-034 2020-021	Unemployment Insurance ALN 17.225	The FCOM could not provide accurate data for the period July 2020 through June 2021 demonstrating that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-170 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), report No. 2023-174 (2022-), or report No. 2024-174 (2023-).

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



State Board of Education

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February 24, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-023	Title I Grants to Local Educational Agencies ALN 84.010 English Language Acquisition State Grants ALN 84.365 Education Stabilization Fund – American Rescue Plan – Elementary and Secondary School Emergency Relief ALN 84.425U	The FDOE was unable to provide documentation evidencing that subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) was appropriately and timely reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	Fully Corrected as of 02/07/2024	
2023-024	Supporting Effective Instruction State Grants ALN 84.367	The FDOE did not allocate SEISG program funds to the local educational agencies (LEAs) in accordance with Federal regulations.	Fully Corrected	Corrective action was taken. FDOE finalized its 2023-2024 SEISG allocations to LEAs on December 8, 2023, using U.S. Census Bureau data as provided by the U.S. Department of Education. FDOE also used U.S. Census Bureau data to calculate its preliminary 2024-2025 SEISG allocations to LEAs on May 17, 2024.
2022-028	Twenty-First Century Community Learning Centers ALN 84.287	The FDOE did not always monitor subrecipients in accordance with established procedures or clearly evidence expectations regarding timely follow up by subrecipients regarding issues noted during monitoring.	Partially Corrected	During FY 2022-23, the bureau was operating under a different set of monitoring procedures. New procedures were adopted beginning July 1, 2023, for FY 2023-24. Because the fourth quarter monitoring of FY 2022-23 fell in the new fiscal year (August 2023), staff used the new procedures instead of those that had been in effect for FY 2022-23. This had an unintended consequence of leaving the fourth quarter 2022-23 monitoring incomplete. The monitoring protocols established for FY 2023-24 are currently in full effect.

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION (FDOE)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-040	Child Care and Development Fund Cluster ALNs 93.489, 93.575, and 93.596 Temporary Assistance for Needy Families ALN 93.558 Social Services Block Grant ALN 93.667	The FDOE incorrectly reported subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).	Fully Corrected as of 06/14/2023	
2021-050	Rehabilitation Services Vocational Rehabilitation Grants to States ALN 84.126	Certain security controls related to user authentication for the FDOE network need improvement to ensure the confidentiality, integrity, and availability of Rehabilitation Information Management System (RIMS) data and related information technology (IT) resources.	No Longer Valid	Considering RIMS is no longer in use by FLDOE, the finding is longer applicable.
2021-055	English Language Acquisition State Grants ALN 84.365	The FDOE did not conduct periodic Comprehensive Management Information System (CMIS) user access privilege reviews or timely deactivate the CMIS user accounts for employees who separated from FDOE employment.	Fully Corrected	

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-), report No. 2023-174 (2022-), or report No. 2024-174 (2023).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF ELDER AFFAIRS (FDOEA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-067	Aging Cluster ALNs. 93.044, 93.045, and 93.053	The FDOEA did not monitor subrecipients in accordance with FDOEA Monitoring Plans or issue management decisions for subrecipient audit findings.	Fully corrected.	<p>The FDOEA is still following the procedures it implemented to issue management letters in accordance with 2 CFR 200.521 when findings from monitoring single audit reports are noted. At the time of this response, no management letters have been required by FDOEA for the audits reports that have been received and reviewed for FYE 2023. The only audit report that has been received and reviewed by FDOEA with the cited Aging Cluster ALNs has been the Area Agency on Aging of Palm Beach/Treasure Coast (PSA 9). That audit had no findings. That audit was submitted early. The other ten Area Agencies on Aging (AAA) audits are not due until 9/30/2024, at the latest.</p> <p>For the calendar year 2024, FDOEA is following its current monitoring schedule of the AAAs. It monitored the Area Agency on Aging for Southwest Florida (PSA 8) and has met the target of issuing the monitoring report 30 business days after conducting the Exit Conference. The Exit Conference for PSA 8 was held on 5/28/2024 and FDOEA issued the monitoring report on 7/8/2024. The 30-business day deadline was 7/11/2024. FDOEA also completed its monitoring of Senior Connection Center (PSA 6). The Exit Conference for PSA 6 is currently scheduled for 7/24/2024. The monitoring report is due no later than 9/5/2024, which FDOEA is currently on target to meet. FDOEA has two additional AAA monitorings scheduled for 2024. The Exit Conferences for those monitorings have not yet been scheduled, but FDOEA intends to issue the reports no later than 30 business days after the Exit Conference.</p>

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

Name and Title of Responsible Official(s): Randy Pupo, Interim CFO

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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

July 19, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Florida Department of Health (FDOH)

For the Fiscal Year Ended June 30, 2024

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-001	Special Supplemental Nutrition Program for Women, Infants, and Children ALN 10.557	Certain security controls related to user authentication for the Florida Bureau of Women, Infants and Children (WIC) Information System and EBT (FL-WiSE) need improvement to ensure the confidentiality, integrity, and availability of FL-WiSE data and related information technology (IT) resources.	Partially Corrected	WIC has implemented forced log-in for FL-WiSE and inactivity timeouts. WIC is in the process of executing a new contract with the awarded management information systems vendor.
2023-002	Special Supplemental Nutrition Program for Women, Infants, and Children ALN 10.557	The Florida Department of Health (FDOH) did not always timely deactivate FL-WiSE access privileges for employees who separated from FDOH employment.	Partially Corrected	WIC receives emails from the human resource ticketing system daily for individuals assigned to WIC separating from FDOH. The Data Management Unit follows up to ensure the individuals are removed from FL-WiSE and that a removal form was received. Additionally, the instructions for the FL-WiSE Delete Access Request Form were updated to require submission within one business day. WIC is working to automatically terminate FL-WiSE access once the Active Directory account is terminated.
2023-003	Special Supplemental Nutrition Program for Women, Infants, and Children ALN 10.557	FDOH expenditures charged to the WIC program were not always incurred during the authorized period of performance.	Partially Corrected	Expenditures will be corrected in the Florida Accounting Information Resource that were outside of the authorized period of performance. Additional procedures are being implemented to help prevent this in the future. In addition, Florida WIC is working with the United States Department of Agriculture to correct the previously submitted grant information.
2022-041	Immunization Cooperative Agreements ALN 93.268	The FDOH did not conduct periodic reviews of Florida State Health Online Tracking System (Florida SHOTS) user access privileges or always promptly deactivate Florida SHOTS access privileges upon a user's separation from FDOH employment.	Fully Corrected	

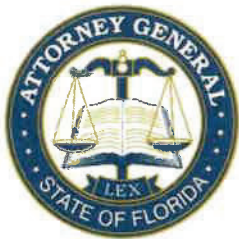


SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Florida Department of Health (FDOH)
For the Fiscal Year Ended June 30, 2024

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-042	Immunization Cooperative Agreements ALN 93.268	Certain security controls related to user authentication for Florida SHOTS need improvement to ensure the confidentiality, integrity, and availability of Florida SHOTS data and related IT resources.	Partially Corrected	System password requirements were strengthened to be consistent with industry standards. Azure single sign on functionality was enabled for all CHDs and its users are being onboarded to use Azure Single Sign On. Staff continue to work with the Department's Office of Information Technology to implement additional multi-factor authentication enhancements for Florida SHOTS users within the network and on-premise access.

Note: (1) Finding No(s). refer to audit findings in report No. 2023-174 (2022-) or report No. 2024-174 (2023-).

Name and Title of Responsible Official(s): Ashlea Mincy, CIGA, Director of Auditing



ASHLEY MOODY
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STATE OF FLORIDA

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June 30, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF LEGAL AFFAIRS (FDLA)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2022-007	Crime Victim Assistance ALN 16.575	The FDLA did not always timely follow up with subrecipients regarding deficiencies noted during monitoring reviews. Additionally, FDLA records did not substantively evidence Quarterly Performance Report (QPR) reviews.	Fully Corrected	

Name and Title of Responsible Official(s):


Mr. Steve Rumph, Inspector General

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July 15, 2024

**Summary Schedule of Prior Audit Findings
Florida Department of Management Services (FDMS)
For the Fiscal Year Ended June 30, 2024**

<i>Finding No(s). (1)</i>	<i>Program/Area</i>	<i>Brief Description</i>	<i>Status of Finding</i>	<i>Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)</i>
2016-024 2015-017	Statewide Cost Allocation Plan (SWCAP)	Reconciliations for the 2017 SWCAP disclosed one fund with an excessive balance.	Partially Completed	The Department of Management Services (DMS) will continue to conduct periodic funding model analyses for the Governor and Legislature. These analyses aim to support informed decisions regarding rate adjustments and expenditure plans. DMS intends to collaborate with the Department of Financial Services to request a rollover from the Department of Health and Human Services. Additionally, internal coordination with the Division of State Purchasing within DMS will focus on minimizing or eliminating excess balances.

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(s): Lance Dyal, CFO, Director of Finance and Administration

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March 3, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-015 2022-023 2021-038	Unemployment Insurance ALN 17.225	Certain security controls related to user authentication for the System for Unified Taxation (SUNTAX) need improvement to ensure the confidentiality, integrity, and availability of SUNTAX data and related information technology (IT) resources.	Partially Corrected	A control was implemented at the DOR network level for internal DOR users and verified in March 2024. There is a project to implement a control for external SUNTAX Portal users with a planned completion date of June 2025. Due to a mandatory SAP software update to SUNTAX that limits the ability to implement changes, the Department has formally accepted the risk for delaying implementation of a control at the application layer for these systems.
2023-035 2022-046 2021-073	Temporary Assistance for Needy Families ALN 93.558	Certain security controls related to user authentication for the Child Support Enforcement Automated Management System (CAMS) need improvement to ensure the confidentiality, integrity, and availability of CAMS data and related information technology (IT) resources.	Partially Corrected	A control was implemented at the DOR network level for internal DOR users and verified on September 5, 2023. There is a project to implement a control for external CAMS Portal users which is scheduled to be completed by February 28, 2025. Due to a mandatory SAP software update to CAMS that limits the ability to implement changes, the Department has formally accepted the risk for delaying implementation of a control at the application layer for these systems.
2022-002 2021-005	General Fund Receivables, net; Unearned revenues; Unavailable revenue; Other revenue	The FDOR incorrectly recorded a portion of the fiscal year-end net receivables and related unearned revenue, unavailable revenue, and other revenue for sales and use taxes and fees and did not reverse the prior year unavailable revenue closing balance for sales and use taxes and fees.	Fully Corrected	The Office of Financial Management (OFM) revised procedures for the year end close out of the financial statements. OFM updated their financial reporting checklist. OFM will annually review, and revise procedures as needed.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE (FDOR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-037	Unemployment Insurance ALN 17.225	Certain security controls related to user authentication for the Image Management System (IMS) need improvement to ensure the confidentiality, integrity, and availability of IMS data and related information technology (IT) resources.	Partially Corrected	A control was implemented at the DOR network level. A control will be implemented at the application level with a target completion date of March 2026.

Note: (1) Finding No(s). refer to audit findings in report No. 2022-189 (2021-), report No. 2023-174 (2022-), or report No. 2024-174 (2023-).

Name and Title of Responsible Official(s): Jimmie Harrell, Director Information Services Program



Florida Department of Transportation

RON DESANTIS
GOVERNOR

605 Suwannee Street
Tallahassee, FL 32399-0450

JARED W. PERDUE, P.E.
SECRETARY

July 11, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DEPARTMENT OF TRANSPORTATION (FDOT) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s).</u> <u>(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of</u> <u>Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-016	Highway Planning and Construction ALN 20.205	FDOT change management controls need improvement to ensure that all Consultant Invoice Transmittal System (CITS) program code changes are managed by, and do not bypass, the FDOT change management process.	Fully Corrected	FDOT's Transportation Technology Office reviewed the change management system controls and verified enhancements to the ServiceNow application that allow us to generate a list of change requests for a period of time through a custom query. We will pull this query quarterly to review and ensure all change requests for that period have gone through the appropriate processes and controls.
2023-017	Highway Planning and Construction ALN 20.205	Certain security controls related to user authentication for the Consultant Invoice Transmittal System (CITS) need improvement to ensure the confidentiality, integrity, and availability of CITS data and related information technology (IT) resources.	Not Corrected	FDOT's Transportation Technology Office is researching solutions for mainframe multi-factor authentication that would include the Consultant Invoice Transmittal System (CITS). With the PALM project requiring numerous remediations on mainframe applications, this may not be feasible until after PALM goes live in January of 2026. When CITS is replaced or migrated to the cloud MFA can be incorporated.
2023-018	Highway Planning and Construction ALN 20.205	FDOT change management controls need improvement to ensure that all Financial Management (FM) Suite program code changes are managed by, and do not bypass, the FDOT change management process.	Fully Corrected	FDOT's Transportation Technology Office reviewed the change management system controls and verified enhancements to the ServiceNow application that allow us to generate a list of change requests for a period of time through a custom query. We will pull this query quarterly to review and ensure all change requests for that period have gone through the appropriate processes and controls.
2023-019	Highway Planning and Construction ALN 20.205	Certain security controls related to user authentication for the Financial Management (FM) Suite need improvement to ensure the confidentiality, integrity, and availability of FM Suite data and related information technology (IT) resources.	Not Corrected	FDOT's Transportation Technology Office is researching solutions for mainframe multi-factor authentication that would include the Financial Management (FM) Suite. With the PALM project requiring numerous remediations on mainframe applications, this may not be feasible until after PALM goes live in January of 2026.

2023-020	Highway Planning and Construction ALN 20.205	Certain security controls related to user authentication for the Materials Acceptance and Certification (MAC) system need improvement to ensure the confidentiality, integrity, and availability of MAC system data and related information technology (IT) resources.	Not Corrected	FDOT's Transportation Technology Office Materials Acceptance and Certification application is being rewritten into a cloud-based application starting the first Quarter of State Fiscal Year (SFY) 2024/2025 and completing in the third quarter of SFY 2026/2027. Multi-factor authentication will be incorporated into that project.
2023-021	Formula Grants for Rural Areas and Tribal Transit Program ALN 20.509	FDOT records did not evidence that, prior to entering into covered transactions, the FDOT determined that the subrecipients were not excluded or otherwise disqualified by the Federal Government.	Partially Corrected	The FDOT Transit Office has developed a Program Management Process. This process 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. Additionally, when the Federal Funding Accountability and Transparency Act (FFATA) report, Central Office grant managers are completing an additional verification of the subrecipients registration status. An internal desk guide was developed specifically for FFATA reporting to ensure continuity amongst staff and any new hires. While the documents have been developed, there are updates to some of the processes as a whole. Central Office intends to update the areas needed and distribute them to the Districts by August 30, 2024.

Note: (1) Finding No(s). refer to audit findings in report No. 2024-174 (2023-).

Name and Title of Responsible Official(s): Misha Jordan, External Liaison & Special Projects Coordinator, OIG



James S. Hartsell
Executive Director

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Ron DeSantis
Governor
Ashley Moody
Attorney General
Jimmy Patronis
Chief Financial Officer
Wilton Simpson
Commissioner of Agriculture

08 August 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF VETERANS' AFFAIRS (FDVA)
For the Fiscal Year Ended June 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-042	Veterans State Nursing Home Care (VSNHC) ALN 64.015	The FDVA did not ensure that the service organization and subservice organization's internal controls related to the MatrixCare Skilled Nursing Facility system (MatrixCare) were appropriately designed and operating effectively.	Fully Corrected	MatrixCare SOC2 report is conducted annually between October 1, xxxx – September 30, xxxx. 2023 MatrixCare SOC2 report reviewed as follows: CC3 Risk Controls – no exceptions found. CC4 Monitoring Activities – no exceptions found. CC5 Control Activities – no exceptions found. CC6 Logical & Physicals Access Controls – DLP not configured properly to encrypt sensitive data emails between 7.1.23-9.30.23. CC7 System Operations – backups failed between 10.1.22 – 8.26.23. CC8 Change Management – no exceptions found. CC9 Risk Mitigation – no exceptions found.
2021-044	Veterans State Nursing Home Care (VSNHC) ALN 64.015	The FDVA did not conduct periodic reviews of MatrixCare Skilled Nursing Facility system (MatrixCare) user access privileges.	Fully corrected.	All processes have been implemented, and we are now compliant. The FDVA Homes program has successfully implemented a process for periodic reviews of MatrixCare User Accounts. Monthly, HR Headquarters sends the Homes Management Review Specialist a list of separated employees to verify that the Facility has inactivated these employees. Additionally, a baseline audit has been completed as of August 1st to ensure the current accuracy of active users and their access privileges. We will continue with monthly audits of all current users and privileges to maintain compliance.

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

Name and Title of Responsible Official(s): Teresa Stillwell, Director of OIT; Connie Tolley, Homes Program Administrator;

"Honoring those who served U.S."

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STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

February 21, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-057 2022-062 2021-089	Disaster Grants – Public Assistance (Presidentially Declared Disasters) ALN 97.036	The FDEM did not timely or accurately report subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Additionally, the FDEM was unable to provide all FFATA reports requested for audit.	Partially Corrected	<p>In order to meet the requirement to timely and accurately report by subaward in the FSRS, the FDEM Recovery Bureau (FDEM) implemented a FFATA reporting module in FloridaPA.org on September 1, 2023, to capture data needed for the bulk upload process. FDEM attempted multiple times to utilize the bulk upload feature in the FSRS system to catch up on the backlog of 1,438 dating back to October of 2023. This was unsuccessful due to system errors. Despite an extensive effort to resolve continued bulk upload roadblocks, FDEM remained unsuccessful in the effort to submit via the bulk upload feature. To date, the FSRS bulk upload option continues to be non-functional across the nation. For this reason, as well as limited staffing, this finding has continued.</p> <p>On June 25, 2024, FDEM formed a four (4) person team to begin the task of manually entering in the 1,438 subawards into the FSRS system. As of June 30, 2024, FDEM successfully entered 1,174 subawards. However, FDEM encountered a number of issues which prevented the manual upload of the remaining subawards, including the system not allowing more than 100 subawards to be added to the report for the 4673DRFL0000001 FAIN, subawards missing the Unique Entity Identifier (UEID), and subawards that were tied to a FAIN number that was not in the FSRS drop-down menu. A help desk ticket was submitted in the FSRS system for the first issue and next steps were identified to resolve the missing UEI numbers and the missing FAIN. FDEM continues to engage external partners with the FSRS to reach a resolution for the batch uploads. Until this is resolved, staff will continue to manually enter the required information.</p>



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

February 21, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-058 2022-063 2021-091 2020-050	Disaster Grants – Public Assistance (Presidentially Declared Disasters) ALN 97.036	The FDEM did not correctly provide all required subaward information to subrecipients or evaluate each subrecipient's risk of noncompliance for the purpose of determining the appropriate subrecipient monitoring and, consequently, the FDEM could not demonstrate that monitoring performed was based on risk. Additionally, the FDEM did not always timely issue management decisions for subrecipient audit findings.	Partially Corrected	<p>FDEM Recovery Bureau (FDEM) is still in the process of finalizing its policies and procedures for subrecipient monitoring and hiring of staff. Prior to the end of FY 23/24, FDEM expanded the Compliance Section to include a Monitoring Unit (e.g., Compliance & Monitoring Section), adding 3 additional staff to the recently acquired 5 FTE positions (4 of which were filled prior to June 30, 2024). This Monitoring Unit was established as identified in the corrective action plan dated March 11, 2024. The Monitoring Unit will work in conjunction with the Compliance Unit and is responsible for both onsite and desktop monitoring of subrecipients. By June 2024, hiring for the new Monitoring positions was still in process. To move forward with the corrective action plan, existing personnel from the Compliance Unit conducted 3 desktop monitoring reviews of subrecipients, utilizing draft policies and procedures. The subrecipients chosen for the desktop monitoring were selected based on their risk ratings from FloridaPA.org and findings from single audit reviews. In the subsequent step, Compliance staff reviewed the subrecipients' federal single audits for findings related to 97.036 Public Assistance (PA) disaster grants.</p> <p>Subrecipients have and will continue to receive an annual email reminder, generated through FloridaPA.org, notifying them of their Federal Single Audit requirements if they have expended \$750,000 of Federal funding in their identified fiscal year. In addition, FDEM has acquired both the Risk Rating Module and the Applicant Monitoring Module through the FloridaPA.org platform for comprehensive grants management. These modules went live on May 13, 2024. FDEM also initiated the launch of a third module in February of 2024, which will enhance the current Risk Assessment module, but has yet to go live. Following the findings from subrecipient single audits, FDEM issued three RFIs, which led to the issuance of two management decision letters. Furthermore, FDEM will revise its subrecipient agreements to ensure they include all required information.</p>



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

February 21, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FLORIDA DIVISION OF EMERGENCY MANAGEMENT (FDEM) FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2021-041	Coronavirus Relief Fund (CRF) ALN 21.019	Contrary to Federal regulations, the FDEM did not monitor the activities of CRF subrecipients. Such monitoring is to include, for example, reviewing subrecipient audit reports and determining whether management decisions are required for any audit findings related to the Federal award.	No Longer Valid	Coronavirus Relief Fund (CRF) was a non-recurring grant and is closed.

Name and Title of Responsible Official(s): Melissa Shirah, Recovery Bureau Chief; Tara Walters, Procurement Director; Mary "Becky" Mouring, Compliance & Monitoring Supervisor

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August 15, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Florida State University (FSU)
 For the Fiscal Year Ended June 30, 2024

Finding No(s). (1,2)	Program/Area	Brief Description	Status of Finding	Comments
2023-025 2022-037 2021-061 2020-031 2019-023 2018-021 2017-031 2016-026	Various	In our information technology (IT) operational audit report No. 2022-179, Department of Management Services – State Data Center Operations, dated March 2022, we noted in Finding 4 that State Data Center (SDC) processes for performing and documenting periodic access reviews for the network, Windows server, open systems, and Oracle database environments did not adequately ensure that assigned access privileges remained appropriate. Effective July 2022, management of the operations of the SDC was transferred to FSU (Northwest Regional Data Center). As of June 2023, FSU had not corrected the identified deficiencies.	Partially Corrected	NWRDC is still working to consolidate operations between the two data centers. Final work is underway to complete not only the initial reviews, but to complete updated policies and procedures for future reviews. Scheduled completion date: Dec 31st, 2024
2023-026 2022-038 2021-062 2020-030 2020-032 2019-021 2019-022 2018-021 2017-031 2016-026	Various	In our information technology (IT) operational audit report No. 2022-179, Department of Management Services – State Data Center Operations, dated March 2022, we noted in Finding 7 that certain State Data Center (SDC) security controls related to logical access, user authentication, and logging and monitoring need improvement to ensure the confidentiality, integrity, and availability of SDC and customer entity data and related IT resources. Effective July 2022, management of the operations of the SDC was transferred to FSU (Northwest Regional Data Center). As of June 2023, FSU had not corrected the identified deficiencies.	Partially Corrected	NWRDC is still working to consolidate operations between the two data centers. While considerable work has been completed in this area, some of the issues required additional budget requests in order to be resolved. These items were included in the 2024-25 FY budget approved by the NWRDC Policy Board on June 21, 2024. Scheduled completion date: June 30th, 2025

Note: (1) Finding No(s). refer to audit findings in report No. 2017-180 (2016-), report No. 2018-189 (2017-), report No. 2019-186 (2018-), or report No. 2020-70 (2019-), report No. 2021-182 (2020-), report No. 2022-189 (2021-), report No. 2023-174 (2022-), or report No. 2024-174 (2023-).

Note (2) Transferred to NWRDC-FSU January, 2024

Name and Title of Responsible Official(s): Tim Brown, Asst VP NWRDC & FLVC, FSU



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August 13, 2024

**SUMMARY SCHEDULE OF PRIOR AUDIT
FINDINGS PALM BEACH STATE COLLEGE (PBSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-059	Student Financial Assistance Cluster ALNs 84.063 and 84.268	PBSC did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant assistance earned as of a student's withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED).	Partially Corrected	Since the R2T4 is a continuous process, we continue to refine the process. While the process is partially corrected, the R2T4 manager will monitor this new process manually to ensure compliance with administering Title IV programs. The College is seeking to add additional support to monitor students in Express Sessions to ensure appropriate institutional charges are calculated based on the load status, and review students registered in pre-requisite courses to ensure course compliance, according to primary program objectives.

Note: (1) Finding No. refers to audit finding in report No. 2024-174 (2023-).

Name and Title of Responsible Official(s): Eddie Viera, Executive Director Financial Aid

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February 4, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-060	Student Financial Assistance Cluster ALNs 84.063 and 84.268	PSC did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	<p>During the review period, Polk State College did not verify enrollment status changes submitted by the National Student Loan Data System (NSLDS) to the third-party servicer, The National Student Clearinghouse (NSCH), in a timely manner. The NSLDS requires certified enrollment data from the College at least every 60 days. Because this was missed, inaccurate data was finalized and submitted by NSLDS at the student view level.</p> <p>The Registrar's office has enhanced internal processes to ensure timely correction of enrollment status discrepancies which will include weekly review of the portal for updates. An additional quality review will be performed monthly to include meetings with the Registrar, Senior Vice President, Student Services, and Vice President, Finance.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-061	Student Financial Assistance Cluster ALNs 84.063 and 84.268	PSC did not always utilize accurate student withdrawal dates as the basis for calculating the amount of Title IV Higher Education Act (HEA) Pell Grant assistance that a student earned as of their withdrawal date.	Partially Corrected	<p>This finding is tied to faculty members reporting the correct last day of attendance under Federal Title IV requirements. Following the determination of the finding; the staff in the financial aid office began a secondary procedure during the Spring & Summer terms of 2024, to request additional data or students who had withdrawn, and were enrolled in distance education courses. This process will continue during the 2024-2025 academic year.</p> <p>The Registrar is developing a new "How to Guide" for faculty for reporting the last date of attendance (LDA) in order for faculty to have detailed procedures for reporting the LDA. During the Fall convocation the Provost and Registrar will devote time to reviewing the requirement and to provide instruction how the LDA should be, how the dates should be entered in the student information system (SIS) so the financial aid staff have a correct LDA. When the full procedure is deployed there will be a quality control procedure to verify for the future academic terms that the instructors are following the updated procedures.</p>
2020-052	Student Financial Assistance Cluster ALN 84.268	The College applied cost of attendance (COA) budgets for students in a term they did not enroll in, resulting in overawards of FDSL funds.	Fully Corrected	Corrective action was taken.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2020-056	Student Financial Assistance Cluster ALNs 84.063 and 84.268	The College did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that the student earned as of the student's withdrawal date or always timely return unearned funds to the U.S. Department of Education (USED).	Partially Corrected	<p>A deficiency in the procedures for determining the last date of attendance was detected for online courses. Specifically, faculty members were not always consistent in determining the last date of attendance with the federal definition of academic related activity. As a result, the last date of attendance between the online learning management system and the registrar's system were not always consistent.</p> <p>For the Spring & Summer 2024 terms the LDAs for all students who were completed for R2T4s the dates for each online course were checked to secure documentation from faculty on the last day of academic related activities. This process will continue for the 2024-2025 academic year.</p> <p>During the annual college convocation in August 2024 re-training faculty in determining the appropriate last date of attendance was conducted to ensure the refund calculations are correct with the LDA.</p> <p>Following the training session, a quality control procedure will be used to examine if the training has corrected the reporting errors.</p>

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-), or report No. 2024-174 (2023-).

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

Angela M. Falconetti

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February 21, 2025

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024

<u>Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u> (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2023-062	Student Financial Assistance Cluster ALNs 84.063 and 84.268	SSC did not consider whether students had unofficially withdrawn or determined whether unearned funds should be returned to the U.S. Department of Education (USED).	Fully Corrected	The College implemented modifications to identify any student who stopped attending all classes without officially withdrawing. Students who stop attending and unofficially withdraw will be processed as an unofficial withdrawal. If academic activity cannot be confirmed, the Return to Title IV calculation will be performed using the semester midpoint.
2020-054	Student Financial Assistance Cluster ALNs 84.063 and 84.268	The College did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.	Partially Corrected	The College implemented modifications to identify any student who stopped attending all classes without officially withdrawing. Students who stop attending and unofficially withdraw will be processed as an unofficial withdrawal. If academic activity cannot be confirmed, the Return to Title IV calculation will be performed using the semester midpoint. Modifications have been made to create a custom field that will be used during the enrollment reporting process to retrieve the date used for the R2T4 calculation as the effective date that will report enrollment changes to NSDLS.

Note: (1) Finding No(s). refer to audit findings in report No. 2021-182 (2020-) or report No. 2024-174 (2023-).

Name and Title of Responsible Official(s): Ju'Coby Todd Washington, Executive Director, Financial Aid

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

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August 5, 2024

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SOUTH FLORIDA STATE COLLEGE (SFSC)
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Finding No(s). (1)	Program/Area	Brief Description	Status of Finding	Comments (If Finding is not Fully Corrected, include reason for Finding's recurrence and corrective actions planned and taken)
2020-054	Student Financial Assistance Cluster ALNs. 84.063 and 84.268	The College did not always accurately report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.	Fully Corrected	After working with Ellucian and the NSLDS, reporting issues have been fully corrected as of the summer term 2024.

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

Name and Title of Responsible Official(s):

A handwritten signature in blue ink, appearing to be "J. R. ...", is written over a horizontal line.