

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**SUBMITTED IN ACCORDANCE WITH
OMB CIRCULAR A-133**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2009**

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SUBMITTED IN ACCORDANCE WITH
OMB CIRCULAR A-133

FOR THE FISCAL YEAR ENDED
JUNE 30, 2009

For additional copies, please contact:

Auditor General • G74 Claude Pepper Building • 111 West Madison Street • Tallahassee, Florida 32399-1450
850-487-9024 • Fax: 850-488-6975 • www.myflorida.com/audgen

STATE OF FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR 2008-2009

STATE AGENCIES

Florida Agency for Health Care Administration (FAHCA).....	1
Florida Agency for Workforce Innovation (FAWI).....	5
Florida Department of Agriculture and Consumer Services (FDACS)	9
Florida Department of Children and Family Services (FDCFS)	11
Florida Department of Community Affairs (FDCA)	19
Florida Division of Emergency Management (FDEM).....	25
Florida Department of Education (FDOE)	31
Florida Department of Financial Services (FDFS).....	41
Florida Department of Health (FDOH).....	43
Florida Department of Law Enforcement (FDLE)	49
Florida Department of Revenue (FDOR).....	51
Florida Department of Transportation (FDOT)	55

UNIVERSITIES

Florida Agricultural and Mechanical University (FAMU)	57
Florida Atlantic University (FAU).....	59
Florida Gulf Coast University (FGCU)	61
Florida International University (FIU)	63
Florida State University (FSU).....	65
University of Central Florida (UCF)	67
University of Florida (UF).....	71
University of North Florida (UNF).....	73
University of South Florida (USF)	75
University of West Florida (UWF).....	77

STATE OF FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR 2008-2009

COMMUNITY COLLEGES

Central Florida Community College (CFCC).....	79
Edison State College (ESC).....	81
Miami Dade College (MDC)	83
Seminole State College (SSC - formerly Seminole Community College).....	85
State College of Florida Manatee – Sarasota (SCF - formally Manatee Community College)	87
St. Petersburg College (SPC)	89

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-055	State Children's Insurance Program CFDA No. 93.767	On one CMS 21 report, FAHCA overstated collections and understated net Program expenditures.	Fully Corrected	The correction was made on the June 30, 2008 CMS-21.
FA 08-056	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, 93.778	Internal controls were not sufficient to ensure that certain medical service claims were paid in accordance with established Medicaid policy.	Partially Corrected	The Agency Medicaid Services bureau is continuing to review policy and coordinate with the Medicaid Contract Management bureau to ensure that appropriate modifications are made to the FMMIS for the noted discrepancies between how FMMIS processed certain claims and what is recorded in policy handbooks for the noted claim types. Expected closure end of October 2009.
FA 08-057 FA 07-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, 93.778	FAHCA procedures did not effectively ensure the timely recoupment of overpayments made to HMOs on behalf of deceased clients.	Partially Corrected	A new Medicaid Third Party Liability (TPL) Contract was executed November 1, 2008 with ACS State Healthcare, LLC. Since that time, the Agency and ACS have been working on completing implementation activities pertaining to TPL functions. ACS has received five years of historical paid claims data from the fiscal agent and has been working to convert this data to its system in order to conduct billings and overpayment projects. The Agency is currently in the process of executing a Contract Amendment with ACS to conduct date of death projects. After the amendment is executed, the Agency and ACS will develop a procedure for recouping overpayments made to HMOs on behalf of deceased clients. ACS will then notify the HMOs of any overpayments and subsequently initiate recoupment of the overpayments.
FA 08-059	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, 93.778	FAHCA procedures were not sufficient to ensure that Medicaid providers receiving payments had a current provider agreement in effect.	Partially Corrected	The Agency noted in the previous response that it will ensure the re-enrollment processes are initiated in a timely manner. We have initiated the front-end planning to initiate this effort, outlining the phases to occur. Reenrollment processes originally anticipated to be initiated in October 2009 will not start until late Fall, 2009, and no later than January 2010.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, 93.778	FAHCA procedures were not sufficient to ensure that facilities receiving Medicaid payments met the required health and safety standards.	Significantly different corrective action taken than previously planned	<p>Following the audit report, a thorough review of management practices regarding the scheduling, surveying, and tracking of the state fire safety surveys for licensure completed by the Office of Plans and Construction was initiated. As a result of this review, it was found significant revisions could be made to the management of this activity that would assure full compliance with 42 CFR 431.610 (c) without revising the Florida Administrative Codes. The following actions have been instituted:</p> <p>Management has revised the priority of work allocation in the Office of Plans and Construction to position the completion of the annual licensure fire safety surveys within the agency's defined time frames as the most important activity in the Office.</p> <p>All annual licensure surveys that are to be completed by the review teams in the Office of Plans and Construction are scheduled in both FRAES and OPCTrack applications. They are added to OPCTrack for 12 months into the future for scheduling purposes. This assures the OPC teams responsible for these facility surveys will see them on their survey schedules four months before the 15 month period ends so they can adjust their surveys to fall well within the mandatory established time frames. The monthly notification letters will be generated according to the survey schedule in OPCTrack one month prior to the scheduled survey.</p> <p>Each of the 4 supervisors responsible for this work conducts a monthly review of the FRAES</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>Tickler report to assure oversight. If this report indicates a facility survey has not been scheduled or completed within 13 months of the previous annual survey, the supervisor will contact the responsible team or fire safety surveyor to insure the facility has been scheduled and will be surveyed within the designated mandatory time frame.</p> <p>Initial fire safety surveys for new facilities are tracked in FRAES and OPCTrack. However, there has been no method to assure they have been added to these tracking systems in a timely manner. As a management oversight tool to assure all of these facilities have been added to the tracking applications for future annual surveys, a new tracking report is being developed by Division of HQA that will list all new facilities that have not been scheduled for an annual survey. This report will be run quarterly and reviewed by the supervisors to assure all new facilities have been added to the tracking applications.</p> <p>Facility listings indicating number of beds, county, assigned surveyor and other pertinent information will be updated and revised quarterly to include all new facilities that have been licensed. This will serve as one more check to insure all facilities have been scheduled for annual survey.</p> <p>Policies and Procedures regarding the duties and responsibilities of all staff have been revised to reflect these revisions.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-061 FA 07-062 FA 06-066 FA 05-053	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, 93.778	FAHCA had not developed policies and procedures to provide for the timely review and release of cost report audits of Intermediate Care Facilities for the Developmentally Disabled (ICF-DD) and nursing homes. Additionally, FAHCA had not resolved issues relating to ICF-DD facilities for which the independent auditors disclaimed an opinion on the cost reports.	Partially Corrected	AHCA staff has continued to complete the review and issuance of the older ICF-DD audits. AHCA staff continues to work on the completion and issuance of the disclaimed audits. An exit conference was held in December 2008. Additional information was submitted by the provider. AHCA plans to issue the audits by August 30, 2009.
FA 07-059	State Children's Insurance Program CFDA No. 93.767	FAHCA expended administrative costs at a rate higher than the established threshold.	No longer valid	The August 6, 1998 letter from HHS to State Health Officials indicates the claims for administrative expenditures may be submitted in a subsequent fiscal year. This letter is located at : http://www.cms.hhs.gov/smdl/downloads/sho080698.pdf
FA 05-049 FA 04-071 FA 03-70	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, 93.778	Internal controls were not adequate to prevent payments in excess of allowable amounts for certain types of claims.	Partially Corrected	System edits have been put into place to prevent the unallowable claim amounts. The Agency is currently in the process of tracking and reporting recoupment of the erroneous claims.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: For Medicaid Findings 08-056, 08-057, 08-59, 08-61, and 05-049 Dyke Snipes, Deputy Secretary for Medicaid

Name and Title of Responsible Official: For Finance and Accounting Findings 08-055 and 07-059 Karen Zeiler, Deputy Secretary for Operations

Name and Title of Responsible Official: For Health Quality Assurance Finding 08-060 Liz Dudek, Deputy Secretary for Health Quality Assurance

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR WORKFORCE INNOVATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-006	Employment Services Cluster CFDA Nos. 17.207, 17.801, 17.804 Workforce Investment Act Cluster CFDA Nos. 17.258, 17.259, 17.260	The Florida Agency for Workforce Innovation (FAWI) had not established a process to ascertain the appropriateness of security controls for the vendor-owned Employ Florida Marketplace (EFM) System.	Partially corrected. The monitoring process is planned for full implementation during FY 09-10 with June 30, 2010 being the anticipated completion date.	AWI has contracted with The North Highland Company, a consulting firm, to develop a system monitoring tool which will be used as a security control to monitor the EFM system. The monitoring tool was completed June 11, 2009 and the Agency's staff is determining the most appropriate method for implementing the tool and incorporating it into the monitoring process of the EFM system.
FA 08-008	Unemployment Insurance CFDA No. 17.225	FAWI had not completed a review of all Unemployment Compensation (UC) positions to identify those which require access to confidential UC information, designate these positions as positions of special trust, and complete security background investigations on employees in these positions.	Fully corrected.	Effective February 4, 2009, the Agency's Interim Director adopted Policy Number 1.08 relating to Positions of Special Trust. Based on the Policy, the Director of Unemployment Compensation Services determined that individuals serving as UC Security Officers are designated as special trust positions. Level 2 background screenings on these individuals have been conducted by the Agency's Human Resource Management (HRM) unit. The results of the screenings are confidential and are maintained by HRM. Several of the fingerprint cards have been rejected due to image quality and have been resubmitted by HRM.
FA 08-009	Unemployment Insurance CFDA No. 17.225	To ensure confidentiality and integrity of the UI system, enhancements were needed in FAWI's security policy regarding security control settings.	Fully corrected.	FAWI agreed with the recommendation contained in the confidential finding received from the Auditor General and has implemented corrective action. In April 2009, AWI implemented an inactivity timeout to all AWI desktops. Any desktop that is inactive for 30 minutes will automatically lock, requiring the user to log back into their desktop. This fully addresses the report finding.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR WORKFORCE INNOVATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-011 FA 07-013 FA 06-012 FA 05-015 FA 04-018 FA 03-027 02-028 01-036 00-17 SA 99-95/100	Unemployment Insurance CFDA No. 17.225	The FAWI and FDOR Unemployment Insurance tax rate calculation process did not promote the accurate assessment of UI taxes consistent with Florida law.	Fully corrected.	Because of the level of effort required by the Agency's IT resources to successfully convert the unemployment tax (UT) program from the FAWI legacy mainframe (TRAIN - Tax Registration and Accounting Information Network) to FDOR's SUNTAX system, programming relating to the reconciliations of the summary benefit charge and wage data were not undertaken for the 2008 tax rates. No further tax rates will be computed by the FAWI's TRAIN system. FAWI has created reports that identify the universe of benefit overpayments. However, three years of report data to mirror the rate calculation data will not be available for two years. FAWI intends to continue to work on programming to automate benefit overpayment noncharges; however, other pressing business requirements have prevented completion of this work by June 30 th . These include the implementation of (1) Emergency Unemployment Compensation (EUC) funds, (2) the reauthorization of the EUC funds in 2 tiers, (3) the Federal Additional Compensation funds, (4) the extension of the EUC funds, and (5) the extended benefits.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR WORKFORCE INNOVATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-049	Child Care and Development Fund Cluster CFDA Nos. 93.575 and 93.596	Contrary to its security policy, FAWI did not develop a security plan and did not complete security certification and accreditation (C&A) of the Enhanced Field System (EFS) and the One Stop Management Information System (OSMIS).	Partially corrected, anticipated completion date October 1, 2009	<p>The SSPs (System Security Plans) have been completed for both EFS and for OSMIS. Both have been submitted for owner approval and signature.</p> <p>The Office of Early Learning has begun the process of certification and accreditation and is now evaluating options for the completion of this corrective action by October 1, 2009</p> <p>In January 2009, OSMIS ownership transferred from Workforce Services to Financial Management. This transfer coincided with the removal of programmatic functionality from OSMIS, leaving the Financial Module remaining. The reduction in the system's functionality has led to re-categorizing OSMIS from a major system to a minor system. Accordingly, a C&A will not be conducted on OSMIS since it is no longer considered a major information system.</p>
FA 08-050 FA-07-054 FA 06-055	Child Care and Development Fund Cluster CFDA Nos. 93.575 and 93.596	FAWI did not adequately oversee subrecipient-established eligibility data system security policies and controls.	Fully corrected.	The Agency noted the 2007-08 monitoring approach was reasonable and provided adequate oversight. However, the Agency did update the written instructions in the 2008-09 Internal Control Survey Form d to clearly state the Information Technology related questions apply to workstations with access to OSMIS or EFS. Each Regional Workforce board (RWB) and Early Learning Coalition (ELC) must complete this form annually, and sampling of the responses provided is part of the Agency's planned monitoring tasks.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR WORKFORCE INNOVATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 05-064	Temporary Assistance for Needy Families CFDA No. 93.558	Information reported in the Separate State Program – Maintenance of Effort (SSP-MOE) Data Report was not always accurate.	The plan has been fully implemented and U.S. Department of Health and Human Services' approval has been received.	The lockdown of the One Stop Service Tracking (OSST) data will prevent changes to specific data entry fields used in the SSP-MOE report. Back up of the data utilized in the SSP-MOE report is being archived as each report is generated. AWI has provided training regarding documentation and data entry requirements to Regional Workforce Boards and their contractors' front-line staff and management. As a result of the new Interim Final Regulations required under the Deficit Reduction Act, Florida has developed and implemented a work verification plan that monitors critical data entry.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 3 of report No. 13690 (SA 99-), report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: James F. Mathews, C.I.G. - Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-001 FA 07-001	Plant and Animal Disease, Pest Control, and Animal Care CFDA 10.025	FDACS did not always comply with the provisions of OMB Circular A-87 related to semiannual certifications for employees expected to work solely on a single Federal award or cost objective.	Fully Corrected	The Division of Plant Industry has implemented procedures to ensure that certifications are obtained from all employees working on programs funded by Federal awards in accordance with OMB Circular A-87. A memo was sent to all supervisors of Federal award employees on September 10, 2008, that listed all Federal award programs in the Division of Plant Industry, illustrated the required form of certification for each type of employee, and provided the timeframes in which to certify employee work hours. All certifications for the period covering July through December 2008 were received.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-) or report No. 2009-144 (FA-08-).

Name and Title of Responsible Official: Joseph R. Martelli, Inspector General

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-037	Temporary Assistance for Needy Families CFDA No. 93.558	FDCFS made TANF benefit payments without appropriately documenting eligibility and did not always pay the correct benefit amount.	Partially Corrected	<p>In the one instance where the Interim Contact form (re-determination application) was not on file, the Department attempted to reconstruct the case but could not complete it as the client did not respond to the Department's correspondence. The case narrative (CLRC) has been documented should the Department have contact with the client in the future.</p> <p>In the one instance that resulted in an underpayment, the Department restored the \$35 underpayment to the client and scheduled the staff training for August 2009.</p> <p>The Department includes reviewing for appropriate documentation of eligibility and correct benefit amount as part of its quality assurance monitoring of the TANF program.</p>
FA 08-044	Refugee and Entrant Assistance – State Administered Programs CFDA No. 93.566	FDCFS provided REAP benefits to one individual for whom FDCFS could not provide documentation supporting eligibility.	Fully Corrected	<p>The Department created a Benefit Recovery (BR) referral but cancelled it after the BR review as the Department's policy for REAP does not require a referral for agency errors in this instance. Per Department policy, a claim will not be established for the sole reason that the Department failed to ensure that an assistance group or individual completed a current work registration form.</p> <p>The Department includes reviewing for the work registration requirement and correct dates of entry as part of its quality assurance monitoring of the REAP program and has expanded from yearly to quarterly reviews.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-045	Refugee and Entrant Assistance – State Administered Programs CFDA No. 93.566	The Refugee Assistance Program Office does not have in place supervisory review procedures to verify the accuracy of data generated by the Refugee Services Database System. Additionally, we noted that the ORR-11 State-of-Origin Report for the quarter ended September 30, 2007, contained inaccuracies and was not always supported by the Refugee Services Database System used to compile the data in the report.	<u>Finding does not warrant further action.</u>	<p>The ORR-11 State-of-Origin Report was discontinued by ORR due to high rates of inaccuracies in data submission from many states, due to the lack of standardization inherent in the reporting process for the ORR-11 report.</p> <p>In January 2008, the Office of Refugee Resettlement (ORR) requested all states to submit data for FY 2008 formula allocation submissions via the web-based data submission system (as described in ORR State Letter #08-03). The web-based data submission system replaced the ORR-11 paper form and other required reports, and was designed in order to streamline and standardize the data submission process for Social Services and Targeted Assistance formula allocations.</p> <p>As stated in ORR State Letter #0-7-02, announcing the development of the electronic data submission website, the new system was being designed because data submission in the ORR-11 and other reports was “problematic due to inconsistencies in the State submissions, including invalid data values in certain data fields, missing data, and confusion about how many years of data ought to be submitted.” The new electronic database enables ORR to “ensure that States’ final data submission is complete and correctly formatted to maximize probability of matching.”</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-051 FA 07-056 FA 06-058 FA 05-071 FA 04-063 FA 03-67	Adoption Assistance CFDA No. 93.659	FDCFS made payments on behalf of children for which Adoption Assistance eligibility was not properly documented or who were not eligible.	Fully Corrected	<p>DCF Family Safety Program Office staff continues to monitor compliance with eligibility requirements. An eligibility monitoring function was re-established at the headquarters level in July 2008 and has been ongoing since. Those Community Based Care agencies with errors have been instructed to correct the errors and recoup any money mistakenly paid.</p> <p>Training and technical assistance on eligibility policy and appropriate claiming have been provided statewide. Each lead agency has been asked to put procedures in place to ensure payments are paid from the correct fund source, met eligibility requirements and are for the correct time period.</p> <p>Monthly revenue maximization conference calls are held to discuss relevant items and are used as a forum for training and technical assistance.</p> <p>Implementation of Florida Safe Families Network Release 2B (eligibility module) should be more effective than manual processes in ensuring timely and accurate documentation to support eligibility and payment.</p> <p>Training was provided to child welfare staff across the state to address eligibility concerns. Agency attorneys were included in the training. Additional training on eligibility was conducted at the Statewide Dependency Summit in August 2008.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
<p>FA 08-058 FA 07-061</p>	<p>Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, 93.778</p>	<p>FDCFS was unable to provide sufficient documentation to support the eligibility determinations of individuals receiving Medicaid. Additionally, in some instances, FDCFS was unable to provide documentation that data exchange requests had been performed. Also, data exchange responses were not timely processed which, in some instances, resulted in ineligible individuals remaining undetected by FDCFS.</p>	<p>Partially Corrected</p>	<p>1a. In the two cases with self-employment income verified by work calendars, ACCESS will revise its policy manual in the March 2010 quarterly update to include an expanded definition of business records and to exclude the need to gain a temporary exemption to align with current business practices.</p> <p>1b. Because two cases had work calendars, which is considered sufficient verification per policy if no other verification is available, four cases instead of six were referred to Benefit Recovery. Regional in-service training on proper self employment income budgeting was completed in February 2009.</p> <p>2a. Case reconstruction will be completed by 4/30/10.</p> <p>2b. For the one case that was cited for an incomplete application but met the ACCESS policy minimum acceptable criteria for a complete application, staff were reminded through training and statewide calls to scan paper applications in their entirety, as submitted by the client.</p> <p>3. In the one case cited for failure to document qualified non-citizen status, ACCESS issued on 4/20/09 policy memo I-09-04-0011 to instruct staff to be sure to document non-citizen status, scan appropriate verifications and always update CLRC case notes with verification information. This is in addition to the 2008 policy memo.</p> <p>4. In the one case where a redetermination of eligibility was not completed, staff was reminded through training and statewide calls to complete eligibility reviews at the prescribed intervals.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>5. In the one case where the share of cost was calculated incorrectly, a benefit recovery referral was completed.</p> <p>Limited programming resources currently prevent the Department from automating the retrieval of data exchange requests. In lieu of automation, the Department will have a manual process in place to accommodate retrieval of data exchange requests by 8/1/2010.</p> <p>Staff shortages and an increase in workload have contributed to this issue. To counter this, the Department has authorized ACCESS staff to work overtime processing cases which includes processing data exchange alerts. On May 5, 2009, the Department issued Policy Transmittal No. I – 09-05-0014 to provide guidance for prioritizing and processing data exchanges and to serve as a reminder to staff. Pre-service training includes instruction on how to process data exchange alerts and stresses the importance of processing these alerts in a timely matter. During the pre-service training, staff is allowed days to work in the unit processing actual data exchanges under supervision of seasoned staff. Staff working in the Case Maintenance Units (CMU) is responsible for processing the majority of data exchange alerts and receive more in-depth training on the processing of alerts. Through its quality assurance efforts, the Department monitors the CMU activities, which include processing data exchanges.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 07-055 FA 06-054 FA 04-057 FA 03-60 02-059	Child Care and Development Fund Cluster CFDA Nos. 93.575 and 93.596	FDCFS did not always maintain documentation to support the eligibility of children to receive Federally funded child care services.	Fully Corrected	<p>Documentation of participant eligibility procedures have been strengthened as recommended. The following are the most recent activities regarding documentation of participant eligibility that have occurred since the initial finding:</p> <p>Single statewide application updated in September 2008 and posted on DCF internet site at:</p> <p>http://dnp1.dcf.state.fl.us/DCFForms/Search/DCFFormSearch.aspx</p> <p>Statewide training bulletin articles on child care procedures are contained in the issues of May 2007 and June 2008. These are available on our intranet site at:</p> <p>http://eww.dcf.state.fl.us/~fsp/newpages/repository/repository.shtml#tb</p> <p>A child abuse and neglect hotline report is maintained in the statewide child welfare information system on all children referred for services. This documentation is maintained in all child welfare cases and will be provided in the event documentation is necessary to support the referral process. The Family Safety Program Office does not recommend that this document be attached to the child care referrals because of the sensitive information included therein. However, in the event of an audit, the child abuse and neglect report can be redacted and provided as documentation of at-risk status.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<ul style="list-style-type: none"> • An Interagency Agreement with Agency for Workforce Innovation (AWI) and other executive agencies was executed in September 2008. It provides for routine problem solving at the highest levels of both agencies. AWI is the state agency responsible for policy and guidance for implementation of the subsidized child care program at the local level. • As an example of above, Family Safety Program Office (DCF child welfare staff at headquarters) met with AWI staff in late 2008 and early 2009 to address communication with local operations staff working at the Early Learning Coalitions and with the child welfare direct services staff. • Unfortunately, the scanning capacity mentioned in previous responses is not available due to various confidentiality and sensitive information concerns. However, the other actions taken in recent months demonstrate the commitment to strengthen procedures and to continue efforts to ensure accountability. <p>Agency Operating Procedure 175-71 was revised in January 2009. It is available on our intranet at: http://ewas.dcf.state.fl.us/asg/pdf/175-71.pdf</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Jerry Chesnutt, Director of Auditing

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
<p>FA 08-002 FA 07-006</p>	<p>Community Development Block Grant/State's Program CFDA 14.228</p>	<p>FDCA did not have appropriate controls in FloridaPAPERS (Process Automation and Paperless Electronic Routing System) to ensure that requests for payment were properly approved. Additionally, access system documentation and change management controls in the Grants Records Information Tracking System were not sufficient.</p>	<p>Finding does not warrant further action</p> <p>Partially Corrected</p>	<p>The Department has decided to use FloridaPAPERS only to receive payment requests. A hard copy of the payment request is routed for approval by the grant manager, planning manager, and program manager before delivering the hard copy to Finance and Accounting.</p> <p>Last year, the Auditor General's IT staff reviewed GRITS system documentation on a network drive and found it satisfactory.</p> <p>Staff have equal access to GRITS since there are no controls that permit limited access to components of the system, but no major changes are being made due to the pending shift to the Enterprise System. Fields are added and reports modified in order to meet state and Federal tracking requirements. (For example, a field in the RFF component was added this past year to indicate "advance" or "reimbursement" to correct a prior year audit finding.) Maintenance is also needed occasionally, and purchase orders are prepared and approved by the program manager in MFMP. Correspondence regarding changes is made via email so that a record can be retained.</p> <p>The contractor makes changes to a duplicate version of GRITS, tests the changes, and then installs them to the DCA system. A backup is maintained to ensure that the system can be restored should a problem arise as a result of changes or other malfunctions.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-003 FA 07-007	Community Development Block Grant/State's Program CFDA 14.228	FDCA did not prepare the Section 3 reports required annually for periods beginning in 2001.	Fully Corrected	HUD did not mandate that Section 3 reports be submitted with the annual performance report until 2007 when it was included in the instructions for Federal auditors. No report was submitted in 2007, but training with HUD Section 3 staff was conducted via conference call and grantees were made aware of the requirements in 2007. The first report was submitted in 2008. Ongoing training is taking place to ensure that subgrantees are submitting Section 3 reports.
FA 08-004	Community Development Block Grant/State's Program CFDA 14.228	FDCA did not accurately report data on the annual Community Development Block Grant Performance and Evaluation Report.	Fully Corrected	Staff used the prior year report as the template for the written report and failed to update several dollar amounts. There were no errors in the financial spreadsheets prepared by CDBG staff. The written report was corrected and staff plan to take additional steps to ensure that additional staff proof the narratives and spreadsheets this year.
FA 08-005 FA 07-008	Community Development Block Grant/State's Program CFDA 14.228	FDCA again did not prepare an annual monitoring plan or quarterly schedules, which should include the subgrantees to be monitored and the projected date of the monitoring visits.	Partially Corrected	As of June 30, 2009, the Department has developed and instituted for FY 09/10 a monitoring plan and schedule that proposes what contracts will be monitored. CDBG staff must prepare and submit a monitoring plan for the year based on the recipient's risk assessment. The monitoring plan will identify the number of recipients to be visited during the year. At the beginning of each quarter a more detailed monitoring schedule will be prepared and submitted.
FA 08-031	Various	FDCA's procedures for reconciling the Schedule of Expenditures of Federal Awards (SEFA) data form to financial statement records were not adequate to ensure that differences were appropriately identified and resolved.	Fully Corrected	Supporting documentation for each CFDA will be provided to link the FLAIR report to the SEFA. Written procedures have been developed and training will be provided to the staff prior to the 08/09 SEFA preparation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-046	Low-Income Home Energy Assistance CFDA 93.568	FDCA management had not established appropriate internal controls regarding user access and systems development and management for the Grants Administration System (GAS).	Partially Corrected	<p><u>Written procedures for Security and Access Control</u></p> <p>The Grants Administrative System (GAS) Administrator level (2) of security is assigned to management personnel and the two lead staff. This level is responsible for periodically maintaining security and access control.</p> <p>Other designated Community Assistance Section staff are assigned to the Manager level (1). This limits approval of any requests for reimbursement submitted by subgrantees to only the assigned staff. Other non-essential staff are assigned to the Standard User level (0).</p> <p>Although not yet implemented, eventually each FDCA user will only be able to access the GAS through a password. The Contractor will also be limited to access through an assigned password to be provided by an Administrator when needed for working in-house.</p> <p><u>Written procedures Change Management Process</u></p> <p>FDCA has worked with the contractor and set up a beta testing system to assure that the integrity of the GAS is not compromised when new features are developed. After the new feature has been reviewed by an Administrator and tested for compatibility, then the contractor will be able to integrate the change into the working system.</p>
FA 08-047	Low-Income Home Energy Assistance CFDA 93.568	FDCA's procedures for calculating the grant amount to be carried over were ineffective to ensure that the carryover was within the limit established by Federal regulations.	Fully Corrected	On October 23, 2008 the State submitted the SF-269 report complete with only documented obligations and verified that the carryover was within the limit established by Federal Regulators.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-048 FA 07-052	Low-Income Home Energy Assistance CFDA 93.568	FDCA reported grant award obligations that were not documented as obligations occurring during the period of availability.	Fully Corrected	Beginning with the September 2008 reporting period, the financial status reports for this program only reflect obligations that are recorded in FLAIR. Written procedures for Federal reporting have been developed and staff training has occurred.
FA 08-066 FA 07-067 FA 06-072	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036 Hazard Mitigation Grant CFDA 97.039 Homeland Security Cluster CFDA Nos. 97.004 and 97.067	Significant deficiencies regarding the verification of vendors had not been corrected.	Fully Corrected	The Department verifies vendors as required on MFMP requisitions, solicitations, and subgrantee contracts. Language is included in all agency contracts and solicitations that vendors will be verified prior to contract award.
FA 08-067 FA 07-052 FA 06-071 FA 05-086	Low-Income Home Energy Assistance CFDA 93.568 Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036 Hazard Mitigation Grant CFDA 97.039 Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDCA did not have sufficient procedures in place to ensure that financial reports were accurate and complete.	Fully Corrected	Procedures have been developed for the preparation and review of Federal reports.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-069	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM's procedures for advancing funds to subgrantees did not appear to be effective in minimizing the time elapsing between the disbursement of funds and their use by the subgrantee or ensuring that advances are offset against subsequent reimbursements. Also, FDEM had not established procedures for monitoring interest earned by subgrantees on advances. Additionally, FDCA did not properly code the advance payment in the State's accounting system, Florida Accounting Information Resource Subsystem (FLAIR).	Fully Corrected	All staff were directed by April 2009 to ensure that all advance payments are properly recorded in FLAIR. Object codes have been established to properly identify the advance payment in the accounting system. Staff were also reminded that any advance payment request received that does not meet the designated criteria should be returned to the respective program area.
FA 08-080	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDEM could not provide reliable documentation to evidence adherence to the matching and subrecipient monitoring compliance requirements. Additionally, FDEM documentation to support compliance with the activities allowed or unallowed and allowable costs/cost principles compliance requirements was of limited reliability.	Partially Corrected	FDCA has appointed an Information Security Manager and has recently adopted an Information Security Policy. Security awareness training has been conducted and offered for the entire agency prior to June 30, 2009. Follow-up training will be offered again in November/December 2009.
FA 08-082	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDCA drew down Disaster Grants funds authorized for use in particular projects to cover the costs of other projects for which funding was not available.	Partially Corrected	The Department is no longer drawing down Disaster Grant funds to cover other projects for which funding was not available.
FA 08-083 FA 07-069 FA 06-075	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDEM and FDCA had not resolved deficiencies noted in the prior audit regarding the documentation and coding of cash advances. Additionally, FDEM had not established procedures for monitoring interest earned by the subgrantees on advances.	Fully Corrected	All staff were directed by April 2009 to ensure that all advance payments are properly recorded in FLAIR. Object codes have been established to properly identify the advance payment in the accounting system. Staff were also reminded that any advance payment request received that does not meet the designated criteria should be returned to the program area. Procedures have also been established to govern the approval and payment of advances.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-085	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDCA, in some instances, drew down funds without documenting that the funds were for immediate cash needs.	Fully Corrected	The Department is ensuring that proper written documentation will be provided on all funds that are drawn down for immediate cash needs.
FA 07-068 FA 06-069	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDCA did not apply the correct indirect cost rates when calculating indirect costs charged to one grant.	Fully Corrected	The rates used by DCA to calculate indirect costs for fiscal year 08-09 are in accordance with the approved 08-09 indirect cost rate agreement.
FA 07-071 FA 06-070 FA 05-081 FA 04-082	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDCA charged payments for unused leave as direct costs to various Federal programs, contrary to Federal regulations.	Fully Corrected	Leave payouts are processed as they occur and not at year end. Procedures have been implemented to ensure that no leave payouts are processed as direct charges to Federal programs. For the 08-09 fiscal year, no leave payouts were processed as direct charges to a Federal program.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Candie Fuller, Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-068	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	Our review disclosed instances in which FDEM did not maintain adequate documentation to support the appropriateness of payments to subgrantees or adhere to its established procedures, and where FDEM reimbursed subgrantees for expenditures incurred after the end of the contract period. We also noted that requests for reimbursement were submitted by the subgrantees and paid by FDEM more than 30 days from the end of the contract period without adequate explanation, and that closeout reports did not always include all reimbursements.	Partially Corrected	FDEM hired a writer to develop and finalize the Grants Operational Guide for all aspects of the Unit including review of requests for reimbursement, close-out reports, and status reports. On August 13, 2008, the Domestic Preparedness Unit completed a Department of Homeland Security Grants Management Technical Assistance delivery. The SOP was adopted May 2009. We will request a second delivery of the Department of Homeland Security Grants Management Technical Assistance to ensure all new staff possess the same skill sets as those that attended the initial training session.
FA 08-069	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM's procedures for advancing funds to subgrantees did not appear to be effective in minimizing the time elapsing between the disbursement of funds and their use by the subgrantee or ensuring that advances are offset against subsequent reimbursements. Also, FDEM had not established procedures for monitoring interest earned by subgrantees on advances. Additionally, FDCA did not properly code the advance payment in the State's accounting system, Florida Accounting Information Resource Subsystem (FLAIR).	Partially Corrected	The FDEM hired a writer to further refine and finalize the Domestic Preparedness Unit's Grants Operational Guide (GOG) as well as a Standard Operating Guide for each position. The GOG will include a section focused on Advances as well as Cash Management to ensure the Unit and Sub-Grantees stay in compliance with State and Federal guidelines. The GOG was adopted May 2009.
FA 08-074	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not have procedures in place to track the allocation and expenditure of management and administrative costs of the State and local jurisdiction subgrantees.	Fully Corrected	The Domestic Preparedness Unit incorporated management and administrative funds management and tracking processes into our new Grants Operational Guide at the recommendation of the Auditor General. The GOG was adopted May 2009.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-075 FA 07-079 FA 06-074	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM again did not always document that subgrantee status reports were timely obtained and reviewed. Additionally, FDEM review procedures were not adequate to identify reports that were not properly completed. FDEM did not fairly state the status of this finding in the Summary Schedule of Prior Audit Findings (SSPAF).	Partially Corrected	The FDEM hired a writer to develop and finalize Standard Operating Procedures for all aspects of the Unit including review of Requests for Reimbursement, Close-Out Reports, and Status reports. The Grants Operational Guide includes a step to document that required status and close-out reports are timely obtained and reviewed. Documentation is reflected on the grant manager's spreadsheet as well as in the sub-grant file.
FA 08-076	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM monitoring procedures were not adequate to ensure that subgrantees were selected for on-site monitoring visits based on documented risk factors and that the identified subgrantees were monitored. Additionally, FDEM did not have procedures in place to ensure that the results contained in FDEM monitoring reports were supported by the monitoring instruments.	Partially Corrected	The Domestic Preparedness Unit currently has a Monitoring Procedure which includes frequency criteria. At the recommendation of the Auditor General, the Unit has included the Monitoring Procedure into the Grants Operational Guide.
FA 08-080	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDEM could not provide reliable documentation to evidence adherence to the matching and subrecipient monitoring compliance requirements. Additionally, FDEM documentation to support compliance with the activities allowed or unallowed and allowable costs/cost principles compliance requirements was of limited reliability.	Partially Corrected	Please see Recovery Bureau SOG Administrative Procedures for FloridaPA.org.
FA 08-081	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	In a significant number of instances, FDEM made payments without adequate documentation to demonstrate that costs were allowable and reasonable and incurred during the authorized project period.	Partially Corrected	Written procedures have been developed and are under review at the Florida Recovery Office.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-082	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDCA drew down Disaster Grants funds authorized for use in particular projects to cover the costs of other projects for which funding was not available.	Partially Corrected	Project Worksheets (PW's) have been submitted to FEMA to obtain the additional funding to cover the overdrafts; the overdraft payments for the Fires were made in error. The payments were intended to be withheld for claim overruns until the FEMA funding was provided to cover the costs that were in excess of the approved funding. As soon as FEMA approves the project overruns, the funding taken from the 2000 South Florida Floods will be replaced. Funds are now only drawn from the appropriate subaccount to cover designated charges, and procedures have been added to SOP's to prevent FDEM from mistakenly covering costs between grant programs.
FA 08-083 FA 07-069 FA 06-075	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDEM and FDCA had not resolved deficiencies noted in the prior audit regarding the documentation and coding of cash advances. Additionally, FDEM had not established procedures for monitoring interest earned by the subgrantees on advances.	Fully Corrected	Procedures incorporated in the Payments SOP.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-084 FA 07-070	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	FDEM's analysis of eligible costs to amounts paid for one subgrantee disclosed payments in excess of costs incurred.	Partially Corrected	Miami-County has been overpaid on some of their projects and underpaid on others. The actual net amount due back to the Grantee and FEMA, if any, cannot be determined until all final inspections and a reconciliation of payments made to every obligated and deobligated project has been completed. There are 2,685 separate projects to be reconciled. Some Large and Small projects were paid with later deobligations of all or part of the approved funding. Other projects are either not paid or are only partially paid. There are also some Large Projects with overruns determined at final inspection that have not been paid. However, all further payments to Miami-Dade County are suspended until this reconciliation of project funding vs. payment is completed for each of the 2,685 projects. A grants manager team has been assigned to complete the project funding reconciliations. The closeout team will also be completing the approximate 20 remaining final inspections for the various County Departments other than for the DERM to allow for the Applicant closure in the Declaration. This State Closeout Team has been deployed to Miami-Dade County to complete these final inspections on July 20, 2009, with no interruptions intended until completion. The current goal is to complete this effort no later than December 31, 2009, although it is possible that this work may be interrupted by future disaster events.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-086 FA 07-074 FA 06-078 FA 05-084	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA 97.036	Significant deficiencies disclosed in the prior audit regarding the completion of final inspections continued to exist during the 2007-08 fiscal year.	Partially Corrected	To date, over 57% of the 2004/5 large project final inspections are complete. FDEM and FEMA have weekly conferences to review progress and correct strategies. FDEM is over 90% staffed and has contracted with a consulting firm to supply 15 additional close-out specialists. Also, all Requests for Final Inspection are being scrutinized for complete documentation by the Lake Mary Applicant Support Staff before they are submitted to the close-out specialist. This ensures that the project is ready and minimizes unproductive time for the close-out specialist.
FA 08-088 FA 08-087 FA 07-076 FA 06-071 FA 06-079 FA 06-080 FA 05-086	Hazard Mitigation Grant CFDA 97.039	a. FDEM did not maintain adequate documentation to support the appropriateness of payments to subgrantees or adhere to its established procedures. b. FDEM's procedures for advancing funds to subgrantees may not be effective in minimizing the time elapsing between the disbursement of funds and their disbursement by the subgrantee. c. FDEM made reimbursements to subgrantees after the period of performance, without approval from FEMA. Additionally, in two instances FDEM charged the payments to an incorrect disaster authorization.	a. Partially Corrected b. Partially Corrected c. Fully Corrected	a. This has been reinforced with Project Managers and Quality Control personnel. b. FDEM continues to use the working capital advance. We have developed new documents with procedures and have expedited the processing time to disburse the funds by the sub-grantee. c. This has been reinforced with Project Managers and Quality Control.
FA 08-089	Hazard Mitigation Grant CFDA 97.039	FDEM management had not established appropriate internal controls regarding user access and systems development and management for the Florida Emergency Reimbursement System (FERS).	Partially Corrected	Revised separation of Employment Form delineates all systems that require deactivation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-090 FA 07-077	Hazard Mitigation Grant CFDA 97.039	FDEM management had not maintained documentation to support that the FEMA Quarterly Report or the underlying data from FERS had been reconciled to FLAIR. Additionally, one of FDEM's Quarterly Reports disclosed errors in the reporting of project status and completion dates.	Fully Corrected	Quarterly reconciliation is performed that ties FLAIR to FERS. In the near future, the new system, FloridaMitigation.org, will interface our internal system with FLAIR and self reconcile.
FA 08-091 FA 07-078 FA 06-082	Hazard Mitigation Grant CFDA 97.039	In some instances, FDEM staff did not follow established procedures to document required monitoring activities.	Fully Corrected	Staff has been issued guidance and a form to record project activity.
FA 07-076 FA 06-071 FA 05-086	Hazard Mitigation Grant CFDA No. 97.039	Significant deficiencies regarding the adequacy of supporting documentation for matching amounts continued to exist.	Fully Corrected	Staff has been notified and trained.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Candie Fuller, Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-015	Various	FDOE management had not implemented certain systems development and access security controls for the Financial Management Information System (FMIS).	Fully Corrected	As of July 1, 2009, the Financial Management Information System (FMIS) was replaced by the Cash Advance and Reporting of Disbursements System (CARDS).
FA 08-016	Various	FDOE procedures were not adequate to reasonably ensure the documentation of access authorization approval for individuals with access capability to FDOE's On-Line Cash Advance (D-502) Application and the elimination of such access capability when no longer needed.	Fully Corrected	As of July 1, 2009, the On-Line Cash Advance (D-502) Application was replaced by the Cash Advance and Reporting of Disbursements System (CARDS).
FA 08-017 FA 07-019	Adult Education – Grant Program CFDA No. 84.002 Career and Technical Education – Basic Grants to States CFDA No. 84.048	The significant deficiency disclosed in the prior audit regarding FDOE's untimely on-site monitoring of subgrantees continued to exist during the 2007-08 fiscal year.	Fully Corrected	During 2007-08 a Director was hired and the <i>Quality Assurance Policies, Procedures, and Protocols</i> were developed. Implementation of on-site monitoring began in September 2008 and continued through May 2009. During 2008-09 on-site monitoring was completed in 11 agencies for both Adult Education and Career and Technical Education Programs. These findings have been addressed through the Cooperative Audit Resolution Oversight Initiative (CAROI) activities in which representatives of the FDOE and the USED are working collaboratively to address several prior-year audit findings.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-018 FA 07-027 FA 06-027 FA 05-034 FA 04-031 FA 03-40 02-045 01-055 00-42	Career and Technical Education – Basic Grants to States CFDA No. 84.048	FDOE had not resolved issues disclosed in a prior audit regarding its ability to demonstrate compliance with the matching and maintenance of effort requirements and the reporting of amounts expended toward those requirements.	Not Corrected	As noted many times previously, FDOE disagreed with certain findings related to the matching and maintenance of effort requirements. FDOE has taken every available opportunity to work with USED to resolve these findings. Once again, FDOE has entered into a Cooperative Audit Resolution Oversight Initiative with representatives of the USED. As of June 30, 2009, work on resolution of these findings had progressed substantively; however, a final determination had not yet been made; therefore, it cannot be said that the findings are “corrected.”
FA 08-019	Title I Grants to Local Educational Agencies CFDA No. 84.010	FDOE did not complete a follow-up review of documentation that evidenced the implementation of the corrective actions taken by its subgrantees regarding areas of noncompliance disclosed in monitoring reports.	Fully Corrected	FDOE has made improvements to its on-line monitoring system that requires LEAs to develop SIPs to correct any findings and upload evidence that issues have been corrected. FDOE program staff verifies that the problems are corrected and properly entered in the system.
FA 08-020 FA 07-030 FA 05-037 FA 04-033 FA 03-42	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not always authorize expenditures for client services in a timely manner.	Partially Corrected	The Department continues to address adherence to prescribed procedures at Quarterly Supervisor Meetings, New Counselor Training, through communication with area directors and counselor performance reviews. The activities are ongoing. Since 2006, the FDOE requires all new counselors to complete an extensive on-line training. This is to be completed during the first six months of employment or before the next “new counselor training”. This on-line training specifically addresses the requirements for processing authorizations.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-021	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	As a result of a fire, DVR does not have complete case files.	Partially Corrected	The Department received guidance from USED, Rehabilitation Service Administration regarding case service records destroyed by a fire. Staff was notified of the need to reconstruct any information not available in the Rehabilitation Information Management System (RIMS) for active case records. Work is proceeding on the reconstruction.
FA 08-022	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not accurately report data listed on the Annual VR Program/Cost Report (RSA-2).	Fully Corrected	FDOE has enhanced its written procedures in the collecting and reporting of the RSA-2 to ensure that information is accurate and timely. Additionally, FDOE has changed its methodology on the collection of data for Schedule II (Number of Individuals) to ensure that information is reported on actual time by filled positions. Amounts to be reported are reconciled with the accounting records, the Federal Financial Status Reports, and the applicable case management system.
FA 08-023 FA 07-033	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	State matching requirements were not met, and FDOE did not always report on the Financial Status Report (SF-269) all non-Federal expenditures incurred in carrying out State activities. In addition, amounts were not properly reported on the Division of Blind Services SF-269 reports.	Fully Corrected	Errors were immediately corrected and a revised report submitted to the USED. As evidenced by the submissions of the SF-269 for the 2007 and 2008 Federal awards on April 29, 2009, and April 27, 2009, respectively. FDOE has enhanced its procedures to ensure that the collection and reporting of fiscal data is accurate and timely.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-026 FA 07-040	English Language Acquisition Grants CFDA No. 84.365	As of June 30, 2008, moneys set aside for the Immigrant Children and Youth Program from the 2004, 2005, and 2006 grants had not been used for such purposes. Additionally, FDOE management did not have a system in place to ensure that subgrants pertaining to this funding would be uniquely identified and accounted for in the fiscal records.	Fully Corrected	Funds for the immigrant portion of the Title III grant were reserved in 2002, 2005, and 2006. Beginning in 2007 procedures and methodology were finalized to ensure that the factors used in awarding the funds were appropriately applied to eligible school districts. Immigrant funds have been awarded for years 2007-2008 and 2008-2009. Florida has been removed from 2007 USED T-Conditions attached to the Federal grant award that included this finding.
FA 08-027 FA 07-041	English Language Acquisition Grants CFDA No. 84.365	Although progress had been made, FDOE had not fully implemented an effective and efficient monitoring system during the 2007-08 fiscal year.	Partially Corrected	The Bureau of Student Achievement Through Language Acquisition joined the FDOE NCLB Monitoring Team in 2008-2009 and conducted both on-site and desk top monitoring of Title III LEA projects. Through guidance and findings from a USED monitoring visit conducted in May 2009, this monitoring will be improved to include monitoring protocols to ensure that they are inclusive of all Title III LEA project requirements.
FA 08-028 FA 07-018	Improving Teacher Quality State Grants CFDA No. 84.367	As noted in the prior year audit, FDOE did not have procedures in place to ensure that amounts were accurately reported in the Cash Management Improvement Agreement (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).	Fully Corrected	Although this finding amount was immaterial and did not cause the Department of Financial Services to miscalculate the State's interest liability, FDOE has enhanced its existing review procedures to ensure that all appropriate expenditures are reported accurately and timely on the CMIA. Formulas in the CMIA were corrected and reviewed to ensure the accuracy and completeness of reporting.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-029	Improving Teacher Quality State Grants CFDA No. 84.367	FDOE did not complete a review of corrective actions taken by its subgrantees to address the deficiencies noted in monitoring reports.	Fully Corrected	FDOE has made improvements to its on-line monitoring system that require LEAs to develop System Improvement Plans (SIPs). The SIPs are responses to findings from monitoring activities reported from on site, desktop and self-evaluations. A tracking sheet has been developed to assist in follow-up to the pending SIPs. FDOE program director/program staff review all uploaded documents for compliance and verify that the problems are corrected in the timeline indicated on the approved SIPs.
FA 07-020 FA 06-022 FA 05-027 FA 04-021 FA 03-31 02-041 01-046	Title I Grants to Local Educational Agencies CFDA No. 84.010 English Language Acquisition State Grants CFDA No. 84.365 Improving Teacher Quality State Grants CFDA No. 84.367	The results of FDOE's monitoring visits were not timely communicated to the LEAs.	Fully Corrected	All LEAs scheduled for monitoring during 2008-09 received their preliminary reports within the established timelines.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 07-022	Special Education – Grants to States CFDA No. 84.027	FDOE did not accurately account for capacity building and improvement expenditures.	Not Corrected	As noted in the State Agency Response to this finding, the FDOE disagreed with the finding. As noted by the auditors, "The final allowability of the transfer of expenditures and its impact on other compliance matters, including earmarking requirements, will be determined by the grantor agency." Although USED monitoring staff reviewed this issue during their November 2008, monitoring visit, no official resolution has been received by the FDOE. Absent additional direction from USED the FDOE has not made changes in procedures for accounting for capacity building and improvement expenditures.
FA 07-026 FA 06-026 FA 05-035	Career and Technical Education – Basic Grants to States CFDA No. 84.048	FDOE had not resolved issues in the prior audit relating to allotments and expenditures for Nontraditional Training and Education.	Not Corrected	FDOE entered in a Cooperative Audit Resolution Oversight Initiative with representatives of the USED. As of June 30, 2009, work on resolution of these findings had progressed substantively; however, a final determination had not yet been made. Therefore, it cannot be said that the findings are "corrected."

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 07-029	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	The Division of Blind Services had not established adequate policies and procedures to ensure that client service payments were authorized, processed, and recorded properly within the Division’s Accessible Web-based Activity and Reporting Environment (AWARE) System and the State’s Accounting System (FLAIR).	Fully Corrected	The FDOE/Division of Blind Services provided training to all staff responsible for recording and processing authorizations for client service payments into the AWARE system during the months of April, May, and June of 2008. Written procedures were developed to address payment authorizations. Additionally, the FDOE/Division of Blind Services developed an automatic reconciliation application that allows the AWARE case management system to reconcile with FLAIR. The automated system has assisted in mitigating issues regarding payment records for client service rendered.
FA 07-031	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not always ensure that program regulations pertaining to eligibility determinations were met. In addition, FDOE had not resolved issues regarding the provision of adequate information to clients by referring them to other One-Stop delivery programs that might address the individuals’ training or employment related needs. In addition, FDOE did not fairly state the status of a similar finding in the Summary Schedule of Prior Audit Findings.	Partially Corrected	FDOE/ Division of Vocational Rehabilitation continues to address adherence to the prescribed procedures at Quarterly and/or Tri-annual Supervisors Meetings, at New Counselor and Follow-Up Trainings, Area Directors Meetings and Counselor performance reviews. Since 2006, the FDOE/ Division of Vocational Rehabilitation requires all new counselors to complete an extensive on-line training. This is to be completed during the first six months of employment or before the next “new counselor” training. This on-line training specifically addresses the requirements for eligibility determinations and referral to One Stops.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 07-032	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No.84.126	FDOE did not ensure that the Individualized Plan for Employment (IPE), a written document prepared on forms provided by the Divisions, was signed by both the counselor and eligible individual.	Partially Corrected	FDOE/Division of Vocational Rehabilitation continues to address adherence to the prescribed procedures at Quarterly and/or Tri-annual Supervisors Meetings, at New Counselor and Follow-Up Training, Area Directors Meetings, and Counselor performance reviews. Since 2006, the FDOE/Division of Vocational Rehabilitation requires all new counselors to complete an extensive on-line training. This is to be completed during the first six months of employment or before the next “new counselor” training. This on-line training specifically addresses the individualized plan for employment requirements.
FA 07-034 FA 06-029	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No.84.126	FDOE did not accurately report data listed on the Annual VR Program/Cost Report (RSA-2). In addition, FDOE management did not document that a review was completed prior to submitting the report to USED.	Fully Corrected	The Department has assigned additional staff to perform the collection and preparation of the RSA-2. The procedures for completion of this report have been enhanced to include multiple management reviews and further reconciliations between Financial Status Reports (SF-269), FDOE trial balances, and RSA-2. Additionally, FDOE has sought technical assistance from USED in clarifying classification of expenditures and encumbrances with the RSA-2 report.
FA 07-038	Reading First State Grants CFDA No. 84.357	FDOE did not always ensure that the State's accounting system (FLAIR) was timely updated for transactions originally recorded in FDOE's On-Line Disbursement Reporting (D-503) Application.	Fully Corrected	As a result of the ongoing training provided to all staff regarding the monthly reconciliation process, all reported expenditures were reported in the FDOE's On-Line Disbursement Reporting Application.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 07-039 FA 06-036	Reading First State Grants CFDA No. 84.357	Significant deficiencies noted during the prior audit regarding the approval of subaward budgets that contained incorrect indirect cost rates continued to exist during the audit period.	Fully Corrected	FDOE and USED reached agreement on slightly modified procedures for calculating the indirect cost rates for 2009-10. Immediately upon completion of the agreement, training was provided to all staff as appropriate to ensure that the correct rates are applied to the approval of subaward budgets.
FA 05-039	Twenty-First Century Community Learning Centers CFDA No. 84.287	FDOE incorrectly classified a vendor as a subrecipient.	Finding Does Not Warrant Further Action	In October, 2007, FDOE received a Program Determination Letter that included a determination related to this finding. FDOE immediately followed up with a response to the PDL. The response questioned a portion of the required corrective action. As of this date, FDOE has not received a response to our inquiry.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: s/ Ed W. Jordan, Inspector General Department of Education

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-072	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDFS made payments to subgrantees for expenditures incurred prior to the execution of a contract.	Fully Corrected	All sub-grant agreements now state that the effective date coincides with the effective dates of the agreement between the Division of Emergency Management and the Department of Financial Services. Additionally, Requests for Reimbursements are submitted to the Reconciliation Unit within the Division of Administration to ensure that payments are within the contract period.
FA 08-079	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDFS did not have written procedures for monitoring sub grantees and reviewing sub grantee audit reports. Additionally, during the 2007-08 fiscal year, FDFS did not perform on-site sub grantee monitoring.	Partially Corrected	Monitoring of sub-grantees has been initiated. One review is complete and a second will be initiated prior to the end of the first quarter of FY 09-10. Written procedures are being completed by the Domestic Security Coordinator and will be complete before the end of the first quarter FY 09-10.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 2 of report No. 2009-144 (FA-08-).

Name and Title of Responsible Official: Michael Bannister, Senior Management Analyst

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-024	Special Education – Grants for Infants and Families CFDA No. 84.181 Temporary Assistance for Needy Families CFDA No. 93.558	Contrary to State law, Florida Department Of Health (FDOH) made payments to a health science center affiliate (component unit) of University of Florida that was not a party to the contract under which the payments were made.	Partially Corrected	<ol style="list-style-type: none"> 1. Provider adjusted the remittance address on the invoices they submitted for payment, and the payments are now going to the Provider and address listed in the contract. 2. Require contractual providers to submit a W-9 form to ensure that the name of the legal entity and Federal Employee Identification number agrees. 3. Enhance existing procedures within the Contract Disbursements section to ensure agreement between the remittance address and Contractual Entity Name.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-030	Child and Adult Care Food Program CFDA No. 10.558 Special Education – Grants for Infants and Families CFDA No. 84.181 Public Health Emergency Preparedness CFDA No. 93.069 Immunization Grants CFDA No. 93.268 Refugee and Entrant Assistance – State Administered Programs CFDA No. 93.566 State Children’s Insurance Program CFDA No. 93.767 National Bioterrorism Hospital Preparedness Program CFDA No. 93.889 HIV Care Formula Grants CFDA No. 93.917 Homeland Security Grant Program CFDA No. 97.067	FDOH procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure amounts reported were accurate.	Partially Corrected	Reviewed procedures to determine amount reported on SEFA is accurate and complete. Re-evaluated the automation process and its methodology to prevent future reoccurrence.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-033 FA 07-044 FA 06-043 FA 05-058 FA 04-047	Special Education – Preschool Grant CFDA No. 84.173 Special Education – Grants for Infants and Families CFDA No. 84.181 Public Health Emergency Preparedness CFDA No. 93.069 Immunization Grants CFDA No. 93.268 Centers for Disease Control and Prevention – Investigations and Technical Assistance CRFA No. 93.283 Temporary Assistance for Needy Families CFDA No. 93.558 State Children's Insurance Program CFDA No. 93.767 National Bioterrorism Hospital Preparedness Program CFDA No. 93.889 HIV Care Formula Grants CFDA No. 93.917 Homeland Security Cluster CFDA No. 97.067	FDOH continued to utilize contracts to acquire staff to administer FDOH grant activities although the express statutory authority to do so was not clear.	Fully Corrected	U.S. Health and Human Services agreed with the legal opinion from Florida Department of Management Services and FDOH.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-034 FA 05-040	Child and Adult Care Food Program CFDA No. 10.558 Special Education – Grants for Infants and Families CFDA No. 84.181 Public Health Emergency Preparedness CFDA No. 93.069 Immunization Grants CFDA No. 93.268 National Bioterrorism Hospital Preparedness Program CFDA No. 93.889 HIV Care Formula Grants CFDA No. 93.917	FDOH procedures for identifying accounting codes associated with Federal programs should be improved.	Fully Corrected	Other Cost Accumulator Management (OCAMAN) redesign was tested and operational 6/30/2008. http://dohswebchd6402/OCAMan/
FA 08-036	Immunization Grants CFDA No. 93.268	Certain access security controls were not in place to prevent and timely detect any unauthorized changes to the database and data files of the Florida State Health Online Tracking System (SHOTS).	Partially Corrected	Analysis of Cache upgrade and required system changes is 75% complete. Release for Cache upgrade which includes the additional security needed to correct this finding is scheduled for late 2009. Delayed due to workload and resource issues. A formal security policy signed by all team members delineates the process for access to production. This interim step has been taken given the current security deficiencies in the Cache product in use.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-052 FA 07-058 FA 06-060	State Children's Insurance Program CFDA No. 93.767	FDOH procedures were not adequate to ensure that State Children's Medical Services payments were accurate and adequately supported and made on behalf of eligible individuals.	Partially Corrected	The 2009 Legislature approved CMS's request to proceed with the implementation of procuring a Third Party Administrator (TPA) to pay claims on behalf of CMS. Title XXI State Children's Health Insurance Program (SCHIP) claims payments will transfer to the TPA near the end of FY 2009 / 2010 for pilot testing with statewide implementation early in 2010 / 2011.
FA 08-053 FA 07-057 FA 06-061 FA 05-073 FA 04-065	State Children's Insurance Program CFDA No. 93.767	FDOH had not fully resolved issues noted during the prior audit regarding capitated payments (CAP) charged to the Program.	Fully Corrected	CMS will continue monitoring cash balances and recommend CAP Premium adjustments as indicated thru the KidCare Estimating Conference.
FA 08-062	National Bioterrorism Hospital Preparedness Program CFDA No. 93.889	Contrary to Federal requirements, FDOH did not always maintain records to support salary and benefits charged to the Program. Additionally, FDOH charged a portion of the salary of one contract employee to the Program when the employee's job duties were related to another program.	Partially Corrected	DOHP 57-03-07 Bureau of Revenue Management Time Keeping Requirements for Federal Programs has been implemented. Center for Disease Control approved the request submitted on January 28, 2009 for payment as documented in the Notice of Grant Award dated February 20, 2009.
FA 08-063	National Bioterrorism Hospital Preparedness Program CFDA No. 93.889	FDOH charged the Federal grant award for obligations incurred prior to the grant award period.	Fully Corrected	On February 26, 2009, the DHHS' Assistant Secretary for Preparedness & Response (ASPR) Grants Management Specialist denied our request to use current year grant funds to pay for previous grant year services. The Department is working to move the expenditures to an alternate funding source.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-064 FA 07-063 FA 06-044 FA 05-054 FA 04-076	HIV Care Formula Grants CFDA No. 93.917 Immunization Grants CFDA No. 93.268 Centers for Disease Control and Prevention – Investigations and Technical Assistance CFDA No. 93.283 HIV Prevention Activities – Health Department Based CFDA No. 93.940	FDOH procedures to document employee time and effort as a basis for allocating salaries and benefits to multiple Federal programs or cost objectives were not consistently applied, nor was an approved alternative method implemented.	Fully Corrected	The grant analyst for the Ryan White grant contacts staff in the pharmacy on a quarterly basis to ensure that staff members partially funded by the grant are completing timesheets. The timesheets provide documentation of the time spent on Ryan White related activities.
FA 08-065 FA 07-064 FA 06-067 FA 05-076 FA 04-077 FA 03-075 02-076 01-083 00-075 SA 99-316/318 SA 98-342/344	HIV Care Formula Grants CFDA No. 93.917	FDOH did not consistently maintain adequate documentation of client eligibility.	Partially Corrected	The Bureau has implemented routine, quarterly AIDS Drug Assistance Programs (ADAP) staff training on client eligibility and the documentation required for eligibility determinations. In addition, additional training is provided as requested from the field and as additional needs are identified.
FA 08-073	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	We noted one instance in which FDOH paid for goods prior to receipt and had not subsequently documented in the procurement records that the goods were received. Additionally, FDOH did not ensure that items were recorded in the property records at the correct cost.	Fully Corrected	All program offices were notified during a budget lead meeting/conference call conducted in early 2009 by the Office of Public Health Preparedness (OPHP) Grants Management Team.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 3 of report No. 13490 (SA 98-), report No. 13690 (SA 99-), report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Michael J. Bennett, Director of Auditing

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF LAW ENFORCEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/ Finding No(s).</u> (1)	<u>Program/Area Brief</u>	<u>Description Status</u>	<u>of Finding</u>	<u>Comments</u>
FA 08-070	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	Contrary to the terms of its agreement with the Florida Division of Emergency Management (FDEM), FDLE charged indirect costs to the Homeland Security Cluster (HSC) grants.	Partially Corrected	FDLE began negotiations in January 2009 with FDEM with regard to the claiming of indirect costs on HSC grants. In June 2009, FDEM agreed to allow indirect costs and to amend the current agreements. One agreement was amended in July 2009 to allow indirect costs. FDEM indicated that the remaining agreements will also be amended.
FA 08-071	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDLE did not have procedures in place to obtain certifications required by OMB Circular A-87 for employees working solely on the Homeland Security Cluster.	Fully Corrected	Written procedures have been developed to obtain the certifications semiannually.
FA 08-077	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDLE did not receive audit reports from subrecipients within the time frame established through single audit requirements or document its efforts to obtain the audit reports. Additionally, FDLE did not have adequate procedures in place to ensure that subgrantee audit reports were timely reviewed and deficiencies were properly identified for corrective actions.	Fully Corrected	Monthly meetings have been held to evaluate the receipt status of audit reports, review audit reports, and follow-up on findings. All audit reports for past periods and FY 07-08 reports have been received and reviews completed within the 180 day time frame. Letters sent to subrecipients to obtain the audit reports are maintained with the audit reviews for the specific audit period grant file.
FA 08-078	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDLE procedures for selecting subrecipients for on-site monitoring were not documented. Additionally, FDLE did not adhere to its monitoring schedule or ensure that during-the-award activities were monitored. Additionally, monitoring reports were not always complete.	Fully Corrected	The FY 08-09 monitoring schedule was based on factors such as previous reviews, award amounts, geographical areas, and special areas of interest. These factors are documented on the monitoring document All on-site monitoring visits were completed. The monitoring visits were conducted as scheduled, and meetings were held in-house to discuss and review activities performed during the award period.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 2 of report No. 2009-144 (FA-08-).

Name and Title of Responsible Official: Teddy Payne, Finance and Accounting Administrator (FA 08-070 and FA 08-071)
Clayton Wilder, Criminal Justice Grants Administrator (FA 08-077 and FA 08-078)

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-010 FA 07-011 FA 06-010	Unemployment Insurance CFDA No. 17.225	Although FDOR implemented some corrective action during the 2007-08 fiscal year, FDOR did not follow established procedures to demonstrate that a determination was made that contractors were not suspended or debarred prior to entering into covered transactions with the contractors.	Partially Corrected	<p>FDOR has partially implemented the Auditor General's recommendations as follows:</p> <p>On February 1, 2007, the Department updated its <i>Purchasing and Contract Management Manual</i> to require Contract Managers (when Federal funds are used) to access the U.S. Government's Excluded Parties List System (EPLS) and verify that the contractor has not been debarred by any Federal agency. This is required for federally-funded contracts that have a value of \$25,000 or greater. It is required prior to the initial contract execution, renewal, extension or amendment when the amendment adds an additional \$25,000 or greater to the contract value.</p> <p>On January 2, 2008, the Department revised its <i>Purchasing and Contract Management Manual</i> to require that Contract Managers provide a justification to document the renewal is in the best interest of the State.</p> <p>On September 4, 2007, the Department updated its Contract Routing Sheet to add a check box inquiring whether Federal funds are used. If so, a printout from the Excluded Parties List System is required to be attached to the routing sheet.</p> <p>Lastly, we continued our efforts to ensure the effective implementation of the updated <i>Purchasing and Contract Management Manual</i> by educating procurement and program staff about the new process. For example, the Department held contract manager training classes during April 2009. All DOR contract managers were required to attend. This training has a module on the specific requirements for contracting when Federal funds are involved. Included in that</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				module are the EPLS duties and responsibilities.
FA 08-012	Unemployment Insurance CFDA No. 17.225	FDOR did not follow established procedures and remove in a timely manner terminated employees' access privileges to FDOR systems.	Partially Corrected	A new process was implemented on April 10, 2009, to help ensure that security access is removed in a timely manner for employees leaving the agency. Additionally, a new Employee Separation Policy was established and communicated to all employees on June 11, 2009. Additional information regarding the process for contract managers for the management of contract resources will be developed and included in the <i>Purchasing and Contract Management Manual</i> .
FA 08-039	Child Support Enforcement CFDA No. 93.563	During the 2007-08 fiscal year, FDOR procedures, as implemented, did not ensure adequate oversight and monitoring of State Disbursement Unit (SDU) collection and disbursement of child support payments and the reporting thereof.	Partially Corrected	Contract management staff identified potential vendors that could conduct an annual SAS 70 audit of the SDU operations and obtained a price quote for planning purposes. The Program is in the process of determining the availability of recurring funds and whether or not to proceed with contracting for the audit on a recurring basis.
FA 08-040 FA 07-048 FA 06-052 FA 05-068 FA 03-56 02-057 01-073 SA 99-271 SA 98-274 SA 97-188 SA 96-412	Child Support Enforcement CFDA No. 93.563	Matters disclosed in the prior audit regarding FDOR procedures for reconciling SDU-maintained information to information maintained in the FLORIDA System continued to exist during the 2007-08 fiscal year.	Partially Corrected	The Department continues to assess and reconcile program component transactions to ensure consistency and reliability of all data. Work flows are being used in the design and development of Phase II of the CSE Automated Management System (CAMS), and the Department continues to work with the vendor on developing system requirements to ensure reconciliation is a key component.
FA 08-041	Child Support Enforcement CFDA No. 93.563	FDOR did not have procedures in place to ensure compliance with all Federal requirements relating to subrecipient monitoring.	Partially Corrected	Standard operating procedures were developed and now in effect as of June 30, 2009, for new contracts and amendments. Attachment D of the standard contract was amended to reflect the requirements of the

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				audit. The FY 09/10 agreement includes an attachment for the Demonstration Projects (Miami-Dade and Manatee Counties). The Program is in the process of exploring how to address other agreements already in place.
FA 08-042	Child Support Enforcement CFDA No. 93.563	Our tests disclosed that where medical support had been ordered, FDOR did not always request the necessary information from the responsible parents to determine whether health insurance was reasonably available or take enforcement action to secure medical support.	Partially Corrected	Existing procedures and training documents have been reviewed to identify sections needing updates to ensure a clear message to staff regarding the correct entry of data identifying the responsible party in both the FLORIDA and the CAMS systems. Revisions of procedures for Order Entry are scheduled for completion by 09/30/2009. Revision dates were extended in order to accommodate training deadlines for the FLORIDA programming conversion. FM Module II will reflect Medical Support changes based on the newly revised procedures and are to be completed by 07/31/2009. Procedures and job aids have been implemented to provide staff with the information needed to efficiently identify cases eligible for the creation of the CS-E17 Request for Health Care Coverage Information or the CS-EF18/19 National Medical Support Notice. Production and verification is completed to enhance the CAMS I system allowing the Program to automatically identify and enforce cases determined noncompliant with the order to provide health insurance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-043	Child Support Enforcement CFDA No. 93.563	FDOR did not timely refer initiating interstate cases to the responding states' interstate central registries for action within the required time frame.	Partially Corrected	Existing interstate procedures have been reviewed and updated to ensure instructions regarding required Federal timeframes are clear, including identifying the definition of when the 20 calendar day timeframe required under 45 CFR 303.7(b)(2) begins. Updated requirements have been provided to region staff. A self-assessment questionnaire was developed for region supervisors to use to analyze local interstate workflow. Design for Phase II of CAMS to ensure the Federal timeframes are accommodated for interstate initiating process is being reviewed.
FA 04-052	Child Support Enforcement CFDA No. 93.563	An audit conducted by the U.S. Dept. of Health and Human Services identified questioned costs billed to FDOR by local Clerk of the Circuit Courts. The costs are being questioned because of inadequate documentation to demonstrate that costs were properly allocated.	Partially Corrected	The Department has appealed the Administration for Children and Families' (ACF) disallowance. A conference call was held on April 14, 2009, to discuss the decision of the Health and Human Services (HHS) Appeals Board concerning ACF's privilege log. The outcome of the call was that ACF is to review its privilege log and provide the State and Departmental Appeals Board (DAB) a list of the withheld documents that relate to backcasting. The briefing schedule that had been established for this appeal has been stayed pending resolution of the preliminary matters. ACF and the State are to notify the DAB when they are ready to proceed. OCSE with requested documentation in regards to the 63 other counties' claims.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 2 of report No. 12983 (SA 96-), Section 3 of report No. 13256 (SA 97-), Section 3 of report No. 13490 (SA 98-), Section 3 of report No. 13690 (SA 99-), report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Sharon Doredant, Inspector General

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA OF TRANSPORTATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-013	Highway Planning and Construction Program CFDA No. 20.205	FDOT did not have a written agreement with the Federal Highway Administration (FHWA) with regard to the indirect costs billed. Additionally, FDOT had not established written policies and procedures in regard to development and submission of its Indirect Cost Allocation Plan (ICAP) and documentation of the negotiation of approved indirect cost rates and the resulting written agreement.	Fully Corrected	We have created an Indirect Cost Allocation Plan (ICAP) Handbook which provides the procedure for the development, review, and documentation of the Department's ICAP. This procedure ensures that all capital expenditures and other distorting expenditures are excluded from direct cost bases and that required supporting schedules and documentation are prepared and submitted with the ICAP for FHWA review.
FA 08-014 FA 07-016 FA 06-014 FA 05-018 FA 04-019 02-035 01-040 00-24 SA 99-118/120 SA 98-123/125	Highway Planning and Construction Program CFDA No. 20.205	Conditions disclosed in the prior audit regarding obtaining and reviewing subrecipient audit reports continued to exist during the 2007-08 fiscal year.	Partially Corrected	We are working with our single audit liaisons in each district and continue to see improvements in checklists submitted into the automated system. The liaison in District 4 has kept in close contact with the OIG and is making great progress in getting all checklists up-to-date from fiscal year-end 2004 to the present.

Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 3 of report No. 13490 (SA 98-), Section 3 of report No. 13690 (SA 99-), report No. 01-134 (00-), report No. 02-192 (01-), report No. 03-167 (02-), report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official:



 Joseph K. Maleszewski, Director of Audit

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-092 FA 06-084 FA 05-089 FA 04-092	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, 84.063, 84.268, and 84.375	The institution did not implement procedures to timely identify stale-dated checks with Title IV HEA funds and return those funds to the Title IV HEA programs before the date the funds would otherwise escheat or no later than the date a check to the student would cease to be negotiable.	Fully Corrected	The University has timely identified the stale-dated checks with Title IV HEA funds. To insure the timely return of funds to the Title IV HEA, The University revised its procedure to return stale-dated checks at the end of each semester effective Fall 2008.
FA 08-096 FA 06-094 FA 05-100	SFA Cluster CFDA Nos. 84.038 and 84.268	The institution did not document the required notification, of student or parent FDSL loan borrowers or FPL student loan borrowers, within 30 days before or after crediting a student's account with FDSL or FPL funds.	Fully Corrected	Student Financial Services followed the procedures for notifying students of their rights to cancel all or a portion of the Federal Loans (Federal Subsidized or Unsubsidized, PLUS, or Federal Perkins) within 14 days of disbursement. All query changes to create and generate student letters were made Fall 2008.
FA 08-097	SFA Cluster CFDA No. 84.063	Pell disbursement dates on USED's Common Origination and Disbursement Report did not match the actual disbursement dates.	Fully Corrected	The University has established procedures to ensure the Pell disbursement date in the institution's record agree with the U.S. Department of Education Common Origination and Disbursement (COD) system's disbursement date. An update was made to the set up table in the student information system (PeopleSoft) for Pell payments to COD to reflect the actual date of disbursement effective 10/10/2008.
FA 06-098 FA 05-105	SFA Cluster CFDA No. 84.268	Enrollment status changes reported to NSLDS for students who ceased at least half time enrollment were not accurate and/or timely reported.	Fully Corrected	The Registrar has implemented reporting procedures that ensure changes to NSLDS for students who cease at least half-time enrollment are reported accurately and timely. The changes were effective Fall 2008.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-104 FA 06-099 FA 05-106 FA 04-103	SFA Cluster CFDA No. 84.268	Exit counseling was not completed or exit counseling materials were not provided timely.	Fully Corrected	Exit counseling workshops are conducted the week prior to graduation rehearsal. Exit counseling materials are distributed at the workshops. Procedures were updated and students that officially and unofficially withdraw from the University will receive exit loan counseling materials within thirty days from the official withdrawal notice to the University and thirty days from the University's determination of the student's unofficial withdrawal status for students who do not reenroll the following semester. This new process is incorporated with the Return of Title IV policies and procedures and effective Fall 2008.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Marcia Boyd, Financial Aid Director

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-099	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	The institution did not comply with return to Title IV regulations for students that unofficially withdrew.	Fully Corrected	<p>In our response to this finding in August 2008, we communicated that we were in the process of initiating several changes to enhance our abilities to ensure accurate and timely identification, calculation and return of unearned Title IV funding. Those changes were:</p> <ol style="list-style-type: none"> 1. To ensure accurate reporting of students, grades and attendance, FAU will begin to obtain statistical data from Blackboard, a University supported faculty software tool. It will store course data for 3 years on campus. 2. Establishment of a University task force (including faculty and administrators) to review University policies and procedures related to attendance and withdrawal issues. 3. To ensure that the committee will develop recommended actions for enhancing record keeping in relation to student attendance. <p>FAU has completed these three remedies.</p> <p>In addition, FAU will work with the new Chief Information Officer to assure continuous procedural improvements into the future.</p>
FA 08-103	SFA Cluster CFDA No. 84.032	Enrollment status changes reported to NSLDS for students who ceased at least half-time enrollment were not accurate and/or timely reported.	Fully Corrected	<p>FAU implemented a new student information system, SCT Banner, during the 2007-08 academic year.</p> <p>At the time of this audit finding in 2008, submission of the Student Status Confirmation Reports (SSCR) to the Clearinghouse was delayed due to the new student information system.</p> <p>Effective Spring 2009, the SSCR's to the Clearinghouse began bi-weekly submissions (versus the former monthly submission) in order to meet Federal reporting requirements.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 06-104 FA 04-107	Research & Development (R&D) Cluster Various	The frequency of grants claiming CAS exemptions (approximately 60 percent) does not appear to qualify as unlike circumstances.	Partially Corrected	FAU has recently issued several new policies, including a policy that specifically addresses the issue of direct vs. indirect cost and is conducting ongoing training seminars on this issue. This policy requires prior approval for any budget authority in CAS 502 budget pools. In addition, the Research Accounting Office has implemented a regular review process in which a report of all CAS 502 charges is created and reviewed for allowability.
FA 08-108 FA 07-099	R&D Cluster CFDA Nos. 15.364, 20.514, and 66.468	The institution did not comply with time-and-effort requirements.	Partially Corrected	In our response to audit finding FA 07-099, we indicated that Florida Atlantic University issued an Invitation to Negotiate to select a vendor to acquire a time and effort system. We have completed this process and have now contracted with our current Enterprise Resource Planning (ERP) vendor to upgrade the University's system to the latest version of the ERP. This version includes an Effort Certification module, which will be implemented as well. The vendor started the training and implementation of the time and effort System in August 2009 with testing scheduled during the Fall. In addition, starting in the Fall, we will roll out workshops and training sessions to the faculty and staff who will be affected by the new time and effort requirements. The University will establish new policies and procedures to ensure that after-the-fact-activity certification in the new time-and-effort system reflects the actual effort and that this effort is certified by the employees and other staff with direct knowledge of the employee's work in accordance with OMB Circular A-21. We currently anticipate having this upgrade fully implemented by the Spring of 2010.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2005-158 (FA 04-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Dennis Crudele, Interim Sr. VP of Financial Affairs

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GULF COAST UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-103 FA 07-090 FA 06-098	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Enrollment status changes reported to NSLDS for students who ceased at least half-time enrollment were not accurate and/or timely reported.	Fully Corrected	The Office of the Registrar with assistance from the Office of Financial Aid and Information Systems has automated several steps of the enrollment reporting process. Various discrepancy reports have been created in order to identify possible errors and to ensure the data is accurate. In addition, the Registrar's Office now reports all enrollment changes to NSLDS via the National Student Clearinghouse. These enhancements and others allow FGCU to report all enrollment changes accurately and timely. The Registrar's Office will continue its efforts to achieve 100% compliance with this regulation.
FA 08-104 FA 06-099	SFA Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided timely.	Fully Corrected	The Office of Financial Aid fully complies with this regulation. Exit-counseling materials have been converted to an electronic format (e-mail) to make sure students are notified in a timely manner as required by USED regulations. Students are being identified as needing an Exit Requirement during the Withdrawal process and/or Graduation process.

Note: (1) Paragraph/Finding No(s). Refer to audit findings in report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Susan Byars, Interim Registrar and Jorge Lopez, Director Student Financial Services

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA INTERNATIONAL UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-096	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.038 and 84.268	The institution did not document the required notification, of student or parent FDSL loan borrowers or FPL student loan borrowers, within 30 days before or after crediting a student's account with FDSL or FPL funds.	Partially Corrected	<p>The Office of Financial Aid has implemented procedures to notify students and/or parents in writing, or electronically, when FFEL, DL and/or FPL funds are credited to their accounts. The unit has taken the following steps to ensure notification is sent to students/parents in timely fashion:</p> <p>By mid October, the Financial Aid Office had identified all Federal loan recipients for Fall 2008 whose loans had been disbursed and notified them that they had the right to cancel/return all or a portion of their loan within 14 days of the date of the notification sent. Students/parents were provided specific instructions as to how to cancel/return all or a portion of their loans. Subsequent to this first identification round, all new loan disbursements were identified on a weekly basis and the required notification was sent to students and/or parents.</p> <p>Beginning mid December, Financial Aid enhanced this process to generate the required notification after each batch disbursement which is typically three times a week. All notifications are stored and maintained electronically.</p>
FA 08-098	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution did not comply with return to Title IV regulations for students that officially withdrew.	Fully Corrected	A comprehensive calendar, with due dates and timelines, has been created to meet Federal requirements for the timely calculation and return of Federal funds. The production calendar is reviewed weekly and a report of all Return of Title IV activities is generated and reviewed by the director on a monthly basis. These safeguards ensure the timely calculation and return of Federal funds.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA INTERNATIONAL UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-104	SFA Cluster CFDA No. 84.268	Exit counseling was not completed or exit counseling materials were not provided timely.	Partially Corrected	The automated process that notifies student's of their requirement to complete exit counseling runs on the production schedule. In May 2009 a routine audit of the process revealed that small groups of students who dropped below ½ time were being skipped and the process was adjusted to capture all students who must complete exit counseling.
FA 04-118 FA 03-092	R&D Cluster CFDA No. 81.999	The school did not comply with the matching requirements for the HCET grant.	Partially Corrected	Pending receipt of final agreement from the Department of Energy.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2004-168 (FA 03-), report No. 2005-158 (FA 04-), or report No. 2009-144 (FA 05-).

Name and Title of Responsible Official: Francisco Valines, Director of Financial Aid

Name and Title of Responsible Official: Joseph Barabino, Associate Vice President for Research

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-107	Research and Development (R&D) Cluster CFDA Nos. 10.200, 12.300, 47.049, and 93.855	The institution does not have adequate procedures for charging Federal grants for unused leave payments for terminated employees.	Fully Corrected	FSU has for decades consistently followed a leave payout accounting procedure for terminal leave costs by charging the funding source at the time of the termination (cash basis). This procedure had been disclosed in FSU's Cost Accounting Disclosure Statement (DS-2) which has been submitted to and reviewed by USDHHS. As previously stated in our response to the audit, FSU changed its accounting and the implementation thereof on January 9, 2009. FSU's policy is as follows: FSU will change its cost accounting practice from this specific identification to an accrual pool methodology. The goal is to use an accrual process similar to the accounting practice we use for Worker's Compensation costs. FSU began accruing for employee terminal leave costs for Contract & Grants at a rate of .8% of payroll (this rate was developed by a three-year review of termination leave payouts charged to Contracts and Grants). In charging future termination costs to the accrual pool, FSU will review the last years employment history of the affected employee and apportion these costs to the respective funding areas based on the employee's funding history. The Contracts & Grants employee termination cost pool will be reviewed annually for experience and the respective rate adjusted accordingly.
FA 08-110	R&D Cluster CFDA Nos. 81.049	Mandatory cost-share requirements were not adequately documented.	Partially Corrected	In early 2008, FSU purchased from the firm Cedar Crestone a "bolt-on" effort reporting system, "FACET" (attaches to FSU's OMNI financial system), in order to significantly improve faculty effort reporting and to monitor cost share on a more timely basis. The system was implemented in April 2009 for effort certification for the Fall 2008 personnel activity. The implementation included extensive training for management,

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				faculty and staff. With the implementation of the FACET system, FSU will have the ability to enter commitments of effort. This will enable departmental personnel as well as SRAS to identify instances where effort is not being dedicated to a project at a rate that will provide compliance with the commitment made for the full project life.
FA 08-112	R&D Cluster CFDA Nos.12.300 and 81.049	Closeout procedures were not followed to ensure that timely reporting of final grant information was provided to Federal awarding agencies.	Partially Corrected	Employee responsibilities and systems are being altered to monitor deliverable requirements and remind and assist faculty in meeting them.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-).

Name and Title of Responsible Officials: Pete Derham, Director, Sponsored Research Accounting Services
Greg Thompson – Director, Sponsored Research Services

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/ Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-025	Reading First State Grants CFDA No. 84.357	The institution did not comply with time-and-effort requirements.	Partially Corrected	<p><u>Split-line employees:</u> The time-and-effort reports for the two split-lines employees have been re-certified. The University reconciled the recertified effort reports with the payroll assignments and found no discrepancies.</p> <p><u>Incorrect salary increase:</u> The University transferred the salary increase of \$76.53 off Grant No. 481-2137A-7CP01.</p> <p><u>Timesheet certification prior to end date:</u> The time-and-effort reports for the two employees who signed their time sheet prior to the pay period ending date were recertified as required.</p> <p><u>Training:</u> Employees and departmental administrators have received supplemental time-and-effort training as outlined in our corrective action plan.</p> <p><u>Supplemental time sheets and enhanced time-and-effort monitoring program:</u> The University received approval from USDHHS to implement a semester based certification program for hourly paid employees; however, official written approval was not received by June 30, 2009. Hourly paid employees will now certify their effort by using the University's on-line time-and-effort (ECRT) module.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/ Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-109	Research and Development (R&D) Cluster CFDA Nos. 12.431, 16.560, and 93.853	The institution did not comply with time-and-effort requirements.	Partially Corrected	<p><u>Supplemental time sheets and enhanced time-and-effort monitoring program:</u> The University received approval from USDHHS to implement a semester based certification program for hourly paid employees; however, official written approval was not received by June 30, 2009. Hourly paid employees will now certify their effort by using the University's on-line time-and-effort (ECRT) module.</p> <p><u>Time sheet certification prior to end date:</u> The time-and-effort reports for three identified employees have been re-certified as required.</p> <p><u>Training:</u> Employees and departmental administrators have received supplemental time-and-effort training.</p> <p><u>Salaried employees:</u> The University issued additional time-and-effort notices to faculty, deans, and the Vice President for Research. The University's Compliance Office initiated on-site certification training in faculty offices to meet the required 90-day period.</p>
FA 07-090 FA 06-098 FA 05-105	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Enrollment status changes reported to NSLDS for students who ceased at least half time enrollment were not accurate and/or timely reported.	Fully Corrected	Efforts continue to monitor status changes and change dates reported on the file sent to National Student Clearinghouse.
FA 06-105 FA 05-115	R&D Cluster CFDA Nos. 12.431 and 81.087	Indirect costs were incorrectly charged as direct costs.	Finding does not warrant further action	<u>FA 05-115:</u> USDHHS closed audit finding FA 05-115 on February 28, 2008 citing that "the University has appropriate procedures in place to ensure that it is using CAS exemptions that meet this criteria" [criteria for unlike circumstances].

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/ Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				FA 06-105: Finding FA 06-105 is a repeat CAS exemption finding to FA 05-115 and is therefore no longer valid since USDHHS concluded that UCF has appropriate CAS exemption procedures as outlined in the referenced opinion letter dated February 28, 2008.
FA 04-119	R&D Cluster CFDA Nos. 47.076, 81.087, and 93.247	The institution incorrectly used indirect costs calculated on the matching funds, called "foregone overhead", as part of their matching requirements and some charges were not supported by signed after-the-fact employee certifications.	Finding does not warrant further action	Finding FA 04-119 does not warrant further action based on the following criteria: 1. At least two years have passed since the finding was reported. 2. The Federal agency is not following up on the finding. 3. A management decision was not issued.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2005-158 (FA 04-), report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Dr. Thomas O'Neal, Associate Vice President for Research, Office of Research and Commercialization (407) 882-1120

Name and Title of Responsible Official: Dr. Dennis Dulniak, University Registrar (407) 823-3016

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-024	Special Education – Grants for Infants and Families (CFDA No. 84.181) and Temporary Assistance for Needy Families (CFDA No. 93.558)	Contract monitoring was inadequate to ensure that proper parties had knowledge of contracting activities.	Partially Corrected	The Division of Sponsored Research notified affected parties at UF of the policies related to contracting responsibilities for Federal funds on June 18, 2009, and fully expects future compliance.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Michael V. McKee, Asst. Vice President and University Controller



THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF NORTH FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-094	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.375 and 84.376	Title IV funds were disbursed to ineligible students.	Fully Corrected	A job was created to assist with monitoring whether ineligible students were being paid for a previous term. We are also doing some additional enhancements to the ACG/SMART process because of the changes effective for 2009/10. Anticipated completion for those adjustments is scheduled for September 2009.
FA 08-096	SFA Cluster CFDA Nos. 84.032	The institution did not document the required notification, of student or parent FFEL loan borrowers, within 30 days before or after crediting a student's account with FFEL funds.	Fully Corrected	A roster has been implemented to track each batch of notifications and is checked monthly by the Associate Director of Financial Aid.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Janice B. Nowak, Director of Compliance, Technology and Training

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF SOUTH FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-106 FA 07-098	Research and Development (R&D) Cluster CFDA Nos. 12.300, 12.999, 81.087, 93.389, and 93.847 (FA 07-098) and 12.300, 12.999, 43.001, and 84.324 (FA 08-106)	Federal grant expenditures were not monitored to ensure expenditures were properly approved, valid, reasonable, and necessary. In addition, unauthorized rates were charged to travel.	Partially Corrected	<p>Prior Outstanding Item: USF received sponsor approval for the conference expenses questioned by the Auditor General in FA 07-098 based on our opinion that they were exempt from the per diem requirements of State law.</p> <p>USF continually promotes compliance with Federal, state and sponsor regulations through the regular issuance of Clarification or Change in Procedure (CCHIP) guidance. During fiscal year 2008-09, we issued a CCHIP that provided guidance on Cashing Out Unused Annual/Sick Leave Balances with Sponsored Project Funds. The CCHIP resulted in progress related to this practice.</p> <p>USF has quarterly procedures to monitor grant expenditures for proper approval and compliance with the cost principles prescribed in OMB Circular A-21. We have added terminal leave pay-out queries to our portfolio of quarterly monitoring.</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-) or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Nick Trivunovich, Controller

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-111	Research and Development (R&D) Cluster CFDA Nos. 66.202 and 84.366	The institution did not comply with suspension and debarment requirements.	Fully Corrected	<p>Procurement & Contracts performs the following:</p> <ul style="list-style-type: none"> • Added debarment statement to PO terms & conditions • Developed two SOP's for inner office procedures • Buyers check vendors prior to processing a PO for \$25,000+ • Procurement Manager reviews all vendors (PCard & PO purchases) monthly in the Visual Compliance E-Customs site. <p>Research & Sponsored Programs department performs the following: screen new awarding agencies, subcontractors, proposal collaborators and purchase requisitions for over \$25K prior to approval through the Visual Compliance software.</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: David O'Brien, Associate V.P. of Public Safety & Management

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
CENTRAL FLORIDA COMMUNITY COLLEGE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-097	Student Financial Assistance (SFA) Cluster CFDA No. 84.063	Pell disbursement dates in USED's Common Origination and Disbursement system did not match the actual disbursement dates.	Fully Corrected	Federal Pell Grant disbursement dates are now reported to the Common Origination & Disbursement (COD) System on the same day as the disbursements are made. Consequently, this process ensures that the COD disbursement dates are the same as the actual Federal Pell Grant disbursement dates.
FA 08-104	SFA Cluster CFDA No. 84.268	Exit counseling was not completed or exit counseling materials were not provided timely.	Fully Corrected	Through programming of reports criteria and additional oversight (the R2T4 Technician monitors drops and withdrawals and advises the loan processor), the OFA is providing exit counseling to loan students in accordance with Federal regulations.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: James Harvey, Senior Vice President

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
EDISON STATE COLLEGE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-103 FA 07-090	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Enrollment status changes reported to NSLDS for students who ceased at least half-time enrollment were not accurate and/or timely reported.	Fully Corrected	Edison State College reports currently enrolled students to the Clearinghouse at the end of the regular registration period of a semester and the 15 th and 30 th of each month. Graduates are reported in a batch process and as determined every two weeks until the graduation process is completed. This should ensure compliance with reporting requirements for enrollment statuses to NSLDS.
FA 08-104	SFA Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided timely.	Partially Corrected	The college uses a computerized report through the Banner system to identify students who have withdrawn or are scheduled to graduate. The students are contacted with the exit interview information each month and at the end of the regular registration period of a semester to ensure compliance with the loan exit interview requirements.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-) or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Cindy Lewis, Financial Aid Director

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-093	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007 and 84.063	The institution did not implement procedures to timely identify stale-dated checks with Title IV HEA funds and return those funds to the Title IV HEA programs before the date the funds would otherwise escheat or no later than the date a check to the student would cease to be negotiable.	Partially Corrected	Effective July 1, 2008 the College modified procedures to include voiding and returning student checks on a more frequent basis (every four months) to ensure no disbursed monies are older than 240 days.
FA 08-102	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution did not always inform NSLDS of mid-year transfers and the reported status on the prior year SSPAF was inaccurately stated.	Partially Corrected	Programs were modified and scheduled to run on a more frequent basis to ensure mid-year transfer students are timely identified and reported.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Gregory Knott, AVP – Business Affairs

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE (formally Seminole Community College)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-098 FA 07-087 FA 06-095 FA 05-102	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.032 and 84.063	The institution did not comply with return to Title IV regulations for students that officially withdrew.	Fully Corrected	At the suggestion of the auditor, the institution changed procedures to use the official withdrawal date as opposed to the last date of attendance in the calculation.
FA 08-104 FA 07-092 FA 06-099 FA 05-106	SFA Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided.	Partially Corrected	Official Withdrawal forms were revised to alert all students who withdrew or dropped below half-time status that exit counseling must be completed. Via this form, students are immediately notified of the requirement. Further, students are notified via a daily enrollment monitoring process for students who unofficially withdraw. Students are notified by letter.

∞

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2006-152 (FA 05-), report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), or report No. 2009-144 (FA 08-).

Name and Title of Responsible Official: Robert Lynn, Director, Financial Aid

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATE COLLEGE OF FLORIDA MANATEE – SARASOTA (formally Manatee Community College)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 06-099	SFA Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided.	Partially Corrected	The College has developed a computer-generated report that lists all students who have had a student loan at SCF and have gone below half-time. This list is run every three weeks and is used to send exit interview material to students within 30 days of their reduction in hours.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2007-146 (FA 06-099).

Name and Title of Responsible Official: Anders M. Nilsen, Director, Financial Aid

THIS PAGE INTENTIONALLY LEFT BLANK.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. PETERSBURG COLLEGE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-095	SFA Cluster CFDA Nos. 84.007,84.032, 84.033, 84.063 and 84.375	The institution's SAP policies and procedures did not meet Federal regulations and ineligible students received Title IV HEA funds.	Fully Corrected	The SAP policy for SPC has been revised and approved by the USED effective for the 2008/2009 award year. The policy has been fully implemented and SPC is in full compliance regarding Satisfactory Academic Progress.
FA 98-097	SFA Cluster CFDA No. 84.063	Pell disbursement dates on USED's Common Origination and Disbursement Report did not match the actual disbursement dates.	Fully Corrected	SPC adjusted the set up within the PeopleSoft Student Administration System to reflect the correct disbursement dates of Pell disbursements.
FA 08-098	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution did not comply with return to Title IV regulations for students that unofficially withdrew.	Fully Corrected	SPC has enhanced the procedures to ensure the accurate calculation of unearned Title IV funds is used by the staff. SPC has reviewed the institutional costs used for all return of Title IV calculations for the 2007-08 award year and returned all funds to the applicable Federal programs.
FA 08-100	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution did not comply with return to Title IV regulations for students that unofficially withdrew.	Fully Corrected	SPC has enhanced our procedures to ensure the accurate calculation of unearned Title IV funds is used by the staff. SPC has reviewed the institutional costs used for all return of Title IV calculations for the 2007-08 award year and returned all funds to the applicable Federal programs.
FA 08-101	SFA Cluster CFDA Nos. 84.007, 84.032 and 84.063	Attendance was not documented in at least one class for students who received Title IV funds and received all failing, incomplete and withdraw grades.	Fully Corrected	SPC implemented the automatic programming process which identifies "no show" students reported by faculty in February 2008. The "no show" report is used during the third week of the term to identify the students for which SPC must return all Title IV program funds credited to the students' accounts. Staff quickly begin the process of returning the Title IV program funds to the respective program. Tracking is performed to ensure the funds are returned timely.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-) or report No. 2009-144 (FA 08-).

Name and title of Responsible Officials: Marcia R. McConnell, Director, Financial Assistance Services