

STATE OF FLORIDA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2010**

STATE OF FLORIDA

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STATE OF FLORIDA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FISCAL YEAR 2009-10

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-055 FA 08-056	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Payments made to providers on behalf of clients for medical service claims were not always paid in accordance with established Medicaid policy and fee schedules.	Not Corrected	<p>Dental Services</p> <p>The Agency for Health Care Administration is updating FMMIS for these dental procedures to ensure that claims submitted with the procedure codes are allowed payment if quadrant(s) are indicated on the claim. If there are no quadrant indicators on the claim, the claim should deny.</p> <p>Chiropractic Services</p> <ul style="list-style-type: none"> • An updated Chiropractic Services Coverage and Limitations Handbook was adopted into state rule, effective January 1, 2010. Policy updates include clarifying language, or plainer language, to increase reader's interpretation of existing handbook policy. • The Agency is updating the FMMIS to correct the procedure code criteria to match handbook policy. Once this is complete, the fiscal agent may reprocess claims. This would recoup inappropriate overpayments. <p>Private Duty Nursing</p> <p>All services requiring prior authorization will be denied if the claim is submitted without prior authorization.</p> <p>A request was submitted to reprogram the FMMIS to automatically deny claims that are billed that conflict with the policy in the Florida Medicaid Home Health Coverage and Limitations Handbook related to minimum billing procedures for private duty nursing and personal care services. The system team is working on this request.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-056 FA 08-057 FA 07-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA procedures did not effectively ensure the timely recoupment of overpayments made to HMOs on behalf of deceased clients.	Fully Corrected	The Agency has executed a Contract Amendment with the Medicaid Third Party Liability Vendor, ACS State Healthcare, LLC to conduct the Date of Death Project. The initial date of death project conducted by ACS included a "sweep" of claims with dates of service 2004 forward. ACS will continue the Date of Death Project by conducting a five year look back of claims on a monthly basis.
FA 09-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Contrary to Federal requirements, FAHCA reported on the CMS-64, Quarterly Medicaid Statement of Expenditures For the Medical Assistance Program reports expenditures that were not supported by provider claims.	Not Corrected	It was Finance and Accounting's understanding that the emergency payments reported were supported by actual claims. Finance and Accounting will ensure that future emergency payments will be supported by claims before they are reported on the CMS-64 report.
FA 09-061	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA procedures were not sufficient to ensure that expenditures reported on the CMS-64 report included only activity pertaining to the applicable reporting period.	Significantly different corrective action taken than previously planned	AHCA will make prior period adjustments to record expenditures for FMMIS run dated September 27, 2008 with state warrant dated October 1, 2008 in Federal fiscal year beginning 10/1/2008. Procedures have been amended to base the reporting periods on the state warrant date.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-062 FA 08-059	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA procedures were not sufficient to ensure that Medicaid providers receiving payments had a current provider agreement in effect.	Partially Corrected	<p>The agency completed installation of an automated reenrollment process in the MMIS in January of 2010 which required over 1200 hours of coding and testing. This automated process runs daily and identifies any provider with a provider agreement end date ninety (90) days in the future; flags the file as needing to reenroll; creates a report for tracking purposes; and sends the reenrollment packet to the provider.</p> <p>The provider has 90 days from that date to return the completed reenrollment packet in order to remain active in Florida Medicaid. Providers who fail to respond within the 90-day window are suspended in the system to prevent claims with dates of service after the agreement end date from processing. Senior management then makes a determination if the provider should be terminated.</p> <p>This process has been running since February 1, 2010 and guarantees that no provider with a valid agreement will expire and still have claims process and pay. As an automated process, provider reenrollment no longer has to shut down during fiscal agent transitions as in the past.</p> <p>The status for this finding remains partially corrected because the agency is currently in the process of installing an additional automated job to identify providers with agreement end dates less than the current date; flag the file as needing to reenroll; create a report for tracking purposes; and send the reenrollment packet to the provider.</p> <p>The provider will have 90-days from that date to return the completed reenrollment packet in order to remain active in Florida Medicaid. Providers who fail to respond within the 90-day window will be suspended in the system to prevent claims with dates of service after the agreement end date from processing. Senior management will then make a determination if the provider should be terminated.</p> <p>This job will be a one-time cleanup of older provider files and encompasses the providers who were not reenrolled during the fiscal agent transition.</p> <p>Completion of this job will result in a fully corrected status for this finding.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-063 FA 08-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA did not always ensure that facilities receiving Medicaid payments met the required health and safety standards.	Significantly different corrective action taken than previously planned	On April 16, 2010, the Division of Health Quality Assurance transferred the remaining fire life safety inspectors from the Office of Plans and Construction to the Bureau of Field Operations. This transfer was made to ensure improved coordination of fire life safety surveys and timely tracking/completion of these surveys in accordance with state and federal requirements. On some occasions, OPC engineering and architectural personnel are still requested to participate in the larger facility surveys; however, because they are scheduled under Field Operations' more robust system, there is little opportunity to overlook or miss a pending survey. OPCTrack is no longer used to schedule surveys: they are all scheduled in Versa Regulation (VR), the successor system to FRAES. Since the change in management, we have put systems in place to ensure that the work is completed and oversight is adequate to result in timely completion of all required health and safety surveys.
FA 09-064 FA 08-061 FA 07-062 FA 06-066 FA 05-053	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 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. FAHCA had not resolved issues relating to ICF-DD facilities for which the independent auditors disclaimed an opinion on the cost reports. Additionally, FAHCA had not performed monitoring of the vendor contracted to perform hospital cost report audits.	Partially Corrected	The Agency has completed monitoring of the vendor contracted to perform hospital cost report audits for the SFYs 08/09 and 09/10. The Agency has completed and issued ten audits which the independent auditors disclaimed an opinion on the cost reports.
FA 05-049 FA 04-071 FA 03-70	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Internal controls were not adequate to prevent payments in excess of allowable amounts for certain types of claims.	No Longer Valid	The Agency's response to this finding was initially to identify and implement the appropriate system controls. We believe the necessary controls are currently in place. However, in response to this inquiry we are now attempting to verify that the controls were implemented and that any overpayments were recouped.

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: For Medicaid Findings 09-055, 09-056, 09-62, 09-64, and 05-049 - Roberta Bradford, Deputy Secretary for Medicaid
For Finance and Accounting Findings 09-060 and 09-061 - Karen Zeiler, Deputy Secretary for Operations
For Health Quality Assurance Finding 09-063 - 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, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-010 FA 08-006	Employment Services Cluster CFDA Nos. 17.207, 17.801, and 17.804 Workforce Investment Act Cluster CFDA Nos. 17.258, 17.259, and 17.260	The Florida Agency for Workforce Innovation (FAWI) had not conducted monitoring of security controls for the vendor-owned Employ Florida Marketplace (EFM) System.	Fully Corrected	FAWI and Workforce Florida, Inc. engaged a third party contractor to conduct a risk assessment of the EFM system. The on-site monitoring of the program owner has been performed and a finalized risk assessment report has been completed.
FA 09-012	Unemployment Insurance CFDA No. 17.225	FAWI did not have procedures in place to retain documentation to evidence the accuracy of the amounts reported on the ETA 2208A (UI3) report. Additionally, supervisory review of the report did not extend to supporting documentation.	Fully Corrected	Data from People First is pulled independently by both Information Technology (IT) staff and Finance and Accounting (F&A) staff and compared for appropriate content before being sent to the UI-3 preparer in the Unemployment Compensation section. This is a key step in the FAWI cost allocation process and the process could not proceed if this data were not obtained. The reconciled data is sent on to the UI-3 preparer. The email message that transmits the file location of the verified data to the UI-3 preparer was modified to read: "A review of the current time data, which confirms that the time (data) downloaded from People First by both F&A and IT programming staff match, has been completed." This email transmission serves as documentation of the reconciliation of the time data. The UC section also has a manual, which has recently been updated and expanded, detailing the procedures to follow when preparing the UI-3. FAWI has implemented a procedure that ensures that the reviewer compares the report against supporting documentation and documents the review.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR WORKFORCE INNOVATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-013	Unemployment Insurance CFDA No. 17.225	FAWI did not have adequate supervisory review procedure in place to ensure that the amounts reported on the ETA 2112 report were accurate.	Fully Corrected	FAWI added a new step added to the 2112 checklist as well as revised the procedures for periodic review of the methodology used to prepare the report. The initial review of the 2112 preparation methodology was completed as of March 31, 2010 as the checklist was revised and enhanced at that time. The procedure to require and document periodic review has now been established. Regarding the confirmation from USDOL concerning correction of the withholding under-statement, a copy of the on-line submittal of the updated report for February 2009, showing the original Creation and Transmit Date of March 26, 2009 and the Revision Date of December 3, 2009, is on file. This on-line acknowledgement of submittal from the USDOL system was considered to be confirmation.
FA 09-043	Supplemental Nutrition Assistance Program (SNAP) Cluster CFDA Nos. 10.551 and 10.561 Temporary Assistance for Needy Families (TANF) Cluster CFDA No. 93.558	FAWI did not always ensure that documentation was maintained to demonstrate that program changes made to the One Stop Service Tracking System (OSST) were appropriately tested prior to being placed into operation and moved to production by someone independent of the program change.	Fully Corrected	The FAWI Information Technology unit which supports OSST has developed, documented, and implemented a revised change request process. This process includes Quality Assurance Testing as well as more rigorous User Acceptance Testing (UAT). The procedures now call for customer approval and sign-off on all production changes. In addition, FAWI has recently implemented the Numara Footprints Service Tracking Software. This software has been configured to follow the new procedures thus ensuring appropriate approvals prior to production changes.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGENCY FOR WORKFORCE INNOVATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-052	Child Care and Development Fund (CCDF) Cluster CFDA Nos. 93.575, 93.596, and 93.713	In some instances, FAWI drew down funds without documenting that the funds were required for immediate cash needs.	Fully Corrected	The two draws identified by the auditors "for which the immediate need was not evidenced" were exceptional cases which required special draw requests as evidenced by the email requests sent to the cash management unit. The requestor received management approval prior to sending the special requests, justifying the amount with tapes totaling the invoices pending payment. These exceptions to the normal cash draw methodology were necessary to ensure timely posting of large Early Learning Coalition (ELC) payment vouchers after other vouchers for lesser amounts were posted ahead of these vouchers in State Accounts, using cash intended for these large ELC payments. FDFS (Florida Department of Financial Services) does not process vouchers on a first in/first out (FIFO) basis which means vouchers input at a later date may be paid ahead of vouchers already in FLAIR (Florida Accounting and Information Resource system) that are waiting on cash draws to post. Documentation of the justification and approval should have been provided and filed with the cash requests. Currently special draw requests include detailed documentation at the invoice level and documentation of supervisory approval.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-038	Various	FDCFS did not have a process to consider subrecipient expenditures from all Federal sources when determining whether subrecipient audit requirements were met.	Partially Corrected	The Federal awards audit for fiscal year 2008-09 included a finding on this subject and we disagreed with the recommendation for two reasons; first, additional bureaucratic requirements imposed on service providers and DCF staff is not needed in a time when administrative resources have been all but eliminated, and second, and most important, there was no research done to indicate a problem exists. Since the Auditor General published that report, we have opened a project and are testing to determine whether providers were required but did not submit an A-133 audit; in other words, to determine if a problem exists. Currently, we anticipate completion of this study in early fall 2010. If it is found that needed A-133 audits have not been submitted we will implement appropriate controls. We will publish the results of the research as a stand-alone follow-up audit.
FA 09-039	Various	FDCFS on-site contract monitoring procedures did not include a provision to ensure that appropriate follow-up on corrective actions was completed and documented in a timely manner.	Fully Corrected	The Department continues to not concur with the finding. The Auditor's comment stated: "the procedures do not include a provision requiring the contract manager to document the timely follow up on the provider's execution of the planned corrective actions." While not included in the initial response, the Contract Evaluations Reporting System (CERS) procedures require contract managers to continually update the system to ensure timely follow-up is completed. The Office of Contracted Client Services conducts monthly quality assurance activities to ensure contract managers are keeping the updates current. The Department does not intend on creating a timeframe for corrective actions, as each noncompliance event merits its own assessment.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-041	Temporary Assistance for Needy Families CFDA No. 93.558	Reimbursements for employee travel were not always calculated correctly or adequately supported. Additionally, a reimbursement for employee travel was made for travel that occurred prior to the beginning of the grant period.	Partially Corrected	Any manual process is subject to human error, so we will likely never achieve the 100 percent accuracy level that is suggested by the finding. However, during August 2010, we will conduct travel training for field personnel to improve their understanding of the process and the related accuracy.
FA 09-042 FA 08-037	Temporary Assistance for Needy Families CFDA No. 93.558	TANF benefit payments were not always timely adjusted for changes in a client's eligibility.	Partially Corrected	The Department will issue a reminder to all staff regarding changes in age for relative caregiver cases and shelter obligations. As of June 30, 2010, the corrective actions to restore benefits to the recipient and conduct an in-service training in the local service center were not completed. The responsible Circuit was contacted and requested to complete the corrective actions above by August 31, 2010. In the one case cited for shelter obligation, the Benefit Recovery (BR) referral was made and the review was completed. The Department includes reviewing for timely and accurate benefit payments as part of its quality assurance monitoring of the TANF program.
FA 09-044	Temporary Assistance for Needy Families CFDA No. 93.558	FDCFS failed to always timely impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) Program sanctions on clients who were receiving TANF benefits.	Partially Corrected	The Department agrees staff need to timely process sanctions, and it monitors the timeliness of them through its quality assurance efforts at the state and local levels. Staff shortages and an increase in workload contributed to this issue. Effective August 2010, ACCESS staff will receive monthly reminders through FLORIDA system broadcasts to process child support sanctions timely. The Department has established Benefit Recovery Claims for two of the three cases cited. For the third case, a benefit recovery referral for the overpayment was completed but a claim has not been established.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-059 FA 08-058 FA 07-061	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	In a significant number of instances, FDCFS was unable to provide sufficient documentation to support that the eligibility determinations of individuals receiving Medicaid were made in accordance with FDCFS policy. Additionally, data exchange responses received by FDCFS were not processed timely.	Partially Corrected	<ol style="list-style-type: none"> 1. Training Issues: Training on the correct verification and case record documentation requirements for all Medicaid programs will be provided for eligibility staff. 2. Technical Issues: The on-line manual provides examples of some of the acceptable business records and forms of verification allowable for use in verification of self-employment income. Staff will be directed via memo and conference calls to document in CLRC what information is used for verification of self-employment income. The on-line manual will be updated to align verifications for the Simplified Eligibility for Pregnant Woman (SEPW) program with the requirements in §65A-1.704 FAC. 3. Procedural Issues: Instructions (policy transmittal C-10-07-0007) have been issued to staff regarding income verification subsequent to approval for SEPW cases when no verification is received via data matching processes. 4. The eight cases cited were referred to Benefit Recovery for review of possible overpayment. 5. This is a repeat finding and the Department agrees staff need to timely review data exchange alerts and process any related eligibility status adjustments within the established timeframes. Staff shortages and an increase in workload continue to contribute to this issue. On May 5, 2009, the Department issued policy transmittal I-09-05-0014 providing additional guidance for the work priorities for data exchanges. ACCESS staff will be provided periodic reminders to process alerts timely.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-067	Block Grants for Community Mental Health Services CFDA No. 93.958	FDCFS did not meet the CMHS maintenance of effort (MOE) requirement for the 2008-09 fiscal year. Additionally, FAHCA did not provide summary records or reports to support the amount of Medicaid expenditures used in the MOE calculation.	Partially Corrected	The Department's Office of Revenue Management (ASFMR) in consultation with the Mental Health Program Office has developed a review process for MOE. Regularly scheduled bimonthly Medicaid policy meetings with the Agency for Health Care Administration (AHCA) and the Department's Mental Health staff will include representatives from ASFMR. A discussion of the MOE will become part of the standing agenda. ASFMR will be taking initial steps to work with AHCA to establish this process over the next few weeks. The waiver for 2009's MOE was applied for and approved by the Substance Abuse and Mental Health Services Administration (SAMHSA). A waiver for 2010 will also be requested.
FA 09-068	Block Grants for the Treatment of Substance Abuse CFDA No. 93.959	Contrary to Federal regulations, FDCFS procedures did not provide for independent peer reviews for at least five percent of the entities providing substance abuse treatment program services.	Partially Corrected	A Corrective Action Plan was submitted to SAMHSA in March 2010. The Substance Abuse Program Office is awaiting written approval from SAMHSA.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-007 FA 08-002 FA 07-006	Community Development Block Grant/State's Program CFDA Nos. 14.228 and 14.255	FDCA management had not established appropriate internal controls regarding user access for the Grants Records Information Tracking System (GRITS).	Partially Corrected	Staff members are currently working with a computer consultant to move the tracking data base to a secure data base that will run from the internet. These changes will address the user access. Projected completion by September 2010.
FA 09-008	Community Development Block Grant/State's Program CFDA Nos. 14.228 and 14.255	FDCA procedures for preparing the annually required Section 3 Summary Report did not provide assurance that the reported data was complete and accurate.	Partially Corrected	Staff members monitor procurement and employment practices during field monitoring visits. Technical assistance is being provided to FDCA staff as well as local governments to ensure compliance with Section 3 requirements. Webcast training is under development by TA consultant. Projected completion September 2010.
FA 09-009 FA 08-005 FA 07-008	Community Development Block Grant/State's Program CFDA Nos. 14.228 and 14.255	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.	Fully Corrected	Staff previously used the spending and travel plan spreadsheet to indicate when monitoring would occur. We have now moved to a more comprehensive report. All projected monitoring visits are entered on a ongoing basis in GRITS. A report can be run that indicates planned visits and areas to be monitored.
FA 09-051 FA 08-046	Low-Income Home Energy Assistance CFDA No. 93.568	FDCA management had not established appropriate internal controls regarding user access and systems development and management for the Grants Administration System (GAS).	Fully Corrected	Internal controls for the Grants Administration system (GAS) have been developed and while the initial beta testing has been completed, the system is constantly tested with any and all changes that are made.
FA 09-072	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDCA, in some instances, drew down funds without appropriately documenting that the funds were for immediate cash needs, or minimizing the time elapsing between the drawdown and disbursement of funds.	Fully Corrected	A budget amendment was drafted to return these funds and was approved on April 22, 2009. On April 27, 2009 an accounting entry was made (voucher #V007240) in the amount of \$800,000.00 to return the funds that were drawn in error. In the future, if a request of this nature is needed, the requestor must send an email to the FDCA's Budget and Revenue Manager.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-079	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDCA procedures were not effective to prevent duplicate payments.	Fully Corrected	FDCA's Fiscal Management staff have been instructed to adhere to all procedures relating to payment processing and posting of all grant related activity. This should eliminate the reoccurrence of duplicate payments being processed.
FA 09-080 FA 08-080	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM management had not established appropriate internal controls regarding user access for the Florida Public Assistance (FloridaPA) System.	Partially Corrected	Additional upgrades to the network access and password implementation SOP's are currently in process with the FDEM's outside database vendor. Estimated date for full implementation of recommendations from the FDCA's Information Security Officer is December 31, 2010.
FA 09-081	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	As of June 30, 2009, FDCA had not refunded Federal funds drawn down in error in July 2007. Additionally, FDCA's payment processing procedures did not provide a sufficient level of supervisory review for unusual transactions or transactions performed by inexperienced staff.	Fully Corrected	FDEM has informed FEMA of the duplicate drawdown of federal funds and a repayment schedule of the \$8,069,811 plus accrued interest. FEMA has approved the proposed plan of action and stated that they are "confident that corrective actions have been implemented to prevent future occurrences..." To date, \$2 million of the overpayment has been returned to FEMA. The remaining repayment schedule agreed upon by FEMA will provide for complete repayment by July 31, 2011. FDEM will provide notification to the FEMA Region IV/Florida Recovery Office when a repayment has been processed. FDCA has informed all staff of the new procedure requiring supervisory review and approval of all accounting entries associated to cost share adjustments after the first operating year of the declaration.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-082 FA 08-082	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	In the prior audit, we noted that FDCA drew down funds totaling \$10,001.01 from the 2000 South Florida Floods subaccount to cover a wildfire grant subaccount deficit that FDEM had not resolved with FEMA. In April 2009, FDEM submitted project worksheets to FEMA to obtain funding for the wildfire grant subaccount cost overruns. However, as of June 30, 2009, these funds had not been restored to the 2000 South Florida Floods subaccount as FDEM management was awaiting a response from FEMA. Until such time as this matter is resolved, the use of \$10,001.01 of South Florida Floods funding is potentially limited.	Partially Corrected	The amount currently covered under Grant SF098 (S. FL. Floods.) for Grant QF026 (FL. Wildfires) is \$9,762.42. As of today, FDCA staff have been instructed that SF098 should no longer cover QF026. FEMA has not yet obligated PW's written by FDEM to refund the drawn down funds. FDEM will utilize the new Refund Payment Tracking SOP as soon as funds are obligated by FEMA to correct the misdirected drawdown.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-071 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.	Fully Corrected	The Domestic Preparedness Unit along with the Training and Exercise Unit held a day long training to go over the Grants Operational Guide to ensure staff were aware of documentation requirements when signing off on payment requests.
FA 09-072	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDCA, in some instances, drew down funds without appropriately documenting that the funds were for immediate cash needs, or minimizing the time elapsing between the drawdown and disbursement of funds.	Fully Corrected	The Domestic Preparedness Unit along with the Training and Exercise Unit held a day long training to go over the Grants Operational Guide to ensure staff were aware of State and Federal cash management requirements.
FA 09-073 FA 08-069	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM's procedures for advancing funds were not sufficient to ensure that the time between draw down and disbursement of funds for Program purposes was minimized and that funds were invested in interest-bearing accounts prior to disbursement.	Partially Corrected	The Division of Emergency Management updated the Grants Operational Guide to include an Advance Policy effective June 30, 2010.
FA 09-075 FA 08-076	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not document the factors considered in determining when on-site monitoring of subgrantees should be conducted.	Fully Corrected	The Division of Emergency Management updated the Grants Operational Guide to include more detailed instructions and guidance for on-site monitoring. The update was approved and adopted June 30, 2010.
FA 09-076 FA 08-075 FA 07-079 FA 06-074	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not always document that subgrantee status reports were timely obtained and reviewed.	Fully Corrected	The Domestic Preparedness Unit along with the Training and Exercise Unit held a day long training to go over the Grants Operational Guide to ensure staff were aware of the procedures for documenting the receipt and review of status reports.
FA 09-077 FA 08-081	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM made a payment without adequate documentation to demonstrate that costs were allowable and reasonable.	Partially Corrected	Public Assistance SOP's have been written which detail the payment process, including approvals to improve accountability, in the areas of project funding and payment reconciliation. Additional SOP's have been written to standardize document storage and retention for all PA processes, including but not limited to the payment process.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-078 FA 08-084 FA 07-070	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM has not fully resolved whether payments to one subgrantee questioned in a prior audit were appropriate.	Partially Corrected	All outstanding projects for Miami-Dade County from DR-1345 have been through final inspection prior to June 30, 2010. All projects are in FEMA closeout review, and the Division has requested the return of interest on all monies considered by FEMA to have been "advances."
FA 09-079	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDCA procedures were not effective to prevent duplicate payments.	Fully Corrected	Public Assistance SOP's have been written which detail the payment process, including approvals to improve accountability, in the area of payment reconciliation.
FA 09-080 FA 08-080	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM management had not established appropriate internal controls regarding user access for the Florida Public Assistance (FloridaPA) System.	Partially Corrected	Additional upgrades to the network access and password implementation SOP's are currently in process with the Division's outside database vendor. Estimated date for full implementation of recommendations from the DCA's Information Security Officer is December 31, 2010.
FA 09-081	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	As of June 30, 2009, FDCA had not refunded Federal funds drawn down in error in July 2007. Additionally, FDCA's payment processing procedures did not provide a sufficient level of supervisory review for unusual transactions or transactions performed by inexperienced staff.	Fully Corrected	Public Assistance SOP's have been written which detail the payment process, including approvals to improve accountability, in the areas of project funding and payment reconciliation.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-082 FA 08-082	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	In the prior audit, we noted that FDCA drew down funds totaling \$10,001.01 from the 2000 South Florida Floods subaccount to cover a wildfire grant subaccount deficit that FDEM had not resolved with FEMA. In April 2009, FDEM submitted project worksheets to FEMA to obtain funding for the wildfire grant subaccount cost overruns. However, as of June 30, 2009, these funds had not been restored to the 2000 South Florida Floods subaccount as FDEM management was awaiting a response from FEMA. Until such time as this matter is resolved, the use of \$10,001.01 of South Florida Floods funding is potentially limited.	Partially Corrected	FEMA has not yet obligated PW's written to refund the drawn down funds. The Division will utilize the new Refund Payment Tracking SOP as soon as funds are obligated to correct the misdirected drawdown.
FA 09-083	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM's quarterly reporting policies did not provide for the subgrantees' submission of information on projects through the final close-out payment. Additionally, our audit disclosed that FDEM had excluded project information for several subgrantees on the Quarterly Report submitted to the Federal Emergency Management Agency (FEMA) for the quarter ended March 31, 2009.	Partially Corrected	The standard Subgrantee's Funding Agreement now contains language confirming that Quarterly Reports are due through Final Inspection/Closeout. Public Assistance SOP's have been written which detail how the assigned Division Financial Specialist is responsible for ensuring that subgrantee's file Quarterly Reports in a timely manner.
FA 09-084 FA 08-086 FA 07-074 FA 06-078 FA 05-084	Disaster Grants - Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM's final inspections and project closeout procedures did not provide an adequate and timely accounting of eligible costs for completed large projects. Additionally, FDEM records were inaccurate and incomplete.	Partially Corrected	Public Assistance SOP's have been written which detail the steps taken to conduct a final inspection, the standard documentation to be collected, and methods for sample testing costs for eligibility. Additional SOP's have been written to standardize document storage and retention for all PA processes, including but not limited to final inspection.
FA 09-085 FA 08-089	Hazard Mitigation Grant CFDA No. 97.039	FDEM management had not established appropriate internal controls regarding user access and systems development and modification for the Florida Emergency Reimbursement System (FERS).	Fully Corrected	On June 21, 2010, FDEM implemented the Mitigation.org system (FERS system replacement). By July 1, 2010, all security controls for the Mitigation.org system were established for all users and support systems documentation was provided in the Preliminary Mitigation User Manual.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DIVISION OF EMERGENCY MANAGEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-086 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 No. 97.039	Our test disclosed instances in which FDEM did not conduct final inspections before final payments were made to subgrantees or ensure that advance payments were timely expended by subgrantees.	Fully Corrected	<p><u>With respect to final inspections:</u> FDEM staff conducted final inspections on all of the projects that were identified in the findings. FDEM also performed final inspections on the remaining projects that were open at the time. Copies of these inspection reports are in the project files. All inspections were completed prior to June 30, 2010.</p> <p><u>With respect to advance payments procedures:</u> FDEM developed an Advance Funding Policy which clarified our procedures for advancing funds to subgrantees. This guidance was developed and distributed to the appropriate personnel before June 30, 2010.</p>

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

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, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-001	Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559	FDOE management had not implemented certain systems modification and access security controls for the Child Nutrition Program (CNP) System.	Partially Corrected	<p>The FDOE is currently engaged in the procurement process in search of a provider to manage the CNP system. Upon completion of this process, the selected provider's priorities include modifying and resolving existing access security controls. Currently, the FDOE has revised policies and procedures governing system modifications.</p> <p>Controls were developed or revised to ensure appropriate documentation of system modifications. All system modification files and related information are stored in one location on the network drive, which is backed up at regular intervals by the FDOE Data Center. Access to the CNP System is now supported solely by user authorization forms. Email reminders and detailed instructions to food service directors to review staff access to the CNP System and advise of any changes are sent twice a year.</p> <p>On September 21, 2010, the USDA, provided notification that no further action was needed and the finding was closed.</p>
FA 09-002	Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559	FDOE procedures for preparing and reviewing the Annual Report of Revenues (FNS-13) were not adequate to detect errors in the amount reported.	Fully Corrected	The revised FNS-13 report was submitted on September 21, 2009. The procedures have been reviewed and revisions have been made to ensure timely and accurate filing of the FNS-13 report. The procedures, FNS-13 instructions, and backup documentation are now required to be submitted to the supervisor for review and approval of the FNS-13 report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-016	Various	FDOE management had not implemented certain systems development and modification controls for the Cash Advance and Reporting of Distributions System (CARDS). In addition, FDOE's Information Systems Development Methodology (ISDM) manual was outdated.	Partially Corrected	A draft copy of the revised ISDM was submitted to executive management for review and a copy was provided to audit staff. The project and task tracking system is in the requirements phase. Management has assigned appropriate resources and a new project schedule is under consideration. Tentative completion is July 1, 2011.
FA 09-017	Various	FDOE procedures for developing selection criteria were not adequate to identify significant omissions. Additionally, FDOE did not ensure that appropriate adjustments were made to clearance patterns.	Fully Corrected	FDOE staff met with DFS on April 8, 2010, to discuss DFS' procedures. With DFS' assistance and approval, FDOE procedures were amended accordingly.
FA 09-018	Title I, Part A Cluster CFDA Nos. 84.010 and 84.389 Special Education Cluster CFDA Nos. 84.027, 84.173, 84.391, and 84.392	FDOE management had not implemented certain systems modification controls for the K-12 Student and Staff Database System.	Partially Corrected	A draft copy of the revised ISDM was submitted to executive management for review and a copy was provided to audit staff. The project and task tracking system is in the requirements phase. Management has assigned appropriate resources and a new project schedule is under consideration. Tentative completion is July 1, 2011.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-019	Title I Grants to Local Educational Agencies, Recovery Act CFDA No. 84.389 Special Education – Grants to States (IDEA, Part B), Recovery Act CFDA No. 84.391 Special Education – Preschool Grants (IDEA Preschool), Recovery Act CFDA No. 84.392	FDOE did not establish procedures to determine whether subrecipients maintained current registrations in the Central Contractor Registration database (CCR) at the time of the sub-award and disbursement of funds. Additionally, FDOE did not communicate to subrecipients all of the reporting requirements applicable to American Recovery and Reinvestment Act (Recovery Act) subawards or the Federal award number.	Partially Corrected	As indicated in the response and corrective action plan, on September 14, 2009, the Department notified subrecipients of the requirement to register with the Central Contractor Registration (CCR). Subsequent to that notification and upon further review, subrecipients that had not registered with CCR were again asked to register in order to comply with American Recovery and Reinvestment Act (ARRA) funding requirements on December 1, 2009. The Department will modify the existing subrecipient application renewal process to monitor and verify subrecipient DUNS numbers and CCR registration to ensure compliance.
FA 09-020	Federal Family Education Loans CFDA No. 84.032	FDOE management had not implemented certain modification controls for the Federal Family Education Loans (FFEL) System.	Partially Corrected	A draft copy of the revised ISDM was submitted to executive management for review and a copy was provided to audit staff. The Office of Technology and Information Systems section supporting the Office of Student Financial Assistance, OSFA program management approval, has implemented the draft ISDM. Although the ISDM document remains in draft form and is under review, it provides the process for building controls into each system work request and ensures proper documentation and sign-offs. OSFA will continue to monitor efforts to determine if further procedural changes are necessary. The project and task tracking system is in the requirements phase. Management has assigned appropriate resources and a new project schedule is under consideration. Tentative completion is July 1, 2011. In the interim, OSFA will continue to use the current Service Request System.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-021 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.	Partially Corrected	As reported in previous SSPAF documents, FDOE staff have been engaged with the U.S. Department of Education (USDE) staff for the past several years in the Cooperative Audit Resolution and Oversight Initiative (CAROI) to resolve this and other issues. Significant progress has been made over the past year. The USDE Office of Vocational and Adult Education (OVAE) conducted a monitoring visit to Florida earlier this year and it is anticipated that the findings from that visit will conclude the CAROI process and completely resolve these findings.
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 relating to allotments and expenditures for Nontraditional Training and Education.	Fully Corrected	As reported in previous SSPAF documents, FDOE staff have been engaged with the USDE staff for the past several years in the Cooperative Audit Resolution Oversight Initiative (CAROI) to resolve this and other issues. Through the CAROI process this finding has been fully resolved.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-022 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 and in one instance overpaid an invoice.	Partially Corrected	As an enforcement measure, the Florida Division of Blind Services (DBS) is closely monitoring the action steps of implementation via proof of actions and mandating that District Administrators are placing such language in their performance evaluations to ensure that authorizations of expenditures for client services are being provided in a timely manner. DBS anticipates that corrections will be fully implemented by December 1, 2010. The Florida Division of Vocational Rehabilitation (DVR) continues to address adherence to prescribed procedures in Supervisors Training and New Counselor Training, through communications with Area staff and counselor performance reviews. In a letter dated, September 22, 2009, the Rehabilitation Services Administration (RSA) confirmed that it considered this finding resolved.
FA 09-023	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not always ensure that eligibility determinations were made within the time frame required by Program regulations.	Partially Corrected	DBS has implemented quality assurance checklists aimed at correcting this issue. DBS is monitoring to ensure remediation and anticipates that these steps to compliance will be fully implemented by December 2010. DVR continues to address adherence to prescribed procedures in Supervisors Training and New Counselor Training, through communications with Area staff and counselor performance reviews.
FA 09-024	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not accurately report data shown on the Annual VR Program/Cost Report (RSA-2).	Fully Corrected	FDOE has enhanced its procedures to include additional programmatic and budget reviews of the report before it is submitted as a final report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-025	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	FDOE did not complete and file the final Financial Status Report (SF-269) in a timely manner.	Fully Corrected	FDOE has enhanced its procedures to include additional monitoring of the Rehabilitation Services Administration – Management Information Systems (RSAMIS) site to ensure timely submission.
FA 08-021	Rehabilitation Services – Vocational Rehabilitation Grants to States CFDA No. 84.126	As a result of a fire, the Division of Vocational Rehabilitation (DVR) does not have complete case files.	Fully Corrected	DVR sought guidance from the U.S. Department of Education regarding this matter. Based on advice given by USDE's Office of General Counsel and the ability of the division to recreate and close the damaged files, RSA considered the finding resolved.
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.	Fully Corrected	DBS will address the adherence to policies and procedures through adding language on the standard VR Unsuccessful Closure letter to reflect referral information regarding One-Stop Programs and/or other community services that may be of assistance. Additionally, DBS will notify District Administrators of adherence to these policy activities via District Administrative meetings and conference calls. DBS anticipates full compliance by December 2010. A RSA letter dated September 22, 2009, considered this finding resolved.
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	DBS will address the adherence to policies and procedures at Administrative Staff Meetings, monthly conference call meetings and monthly performance reviews. Additionally, all case file reports will be reviewed and analyzed by the quality assurance consultant and supervisors to ensure compliance. DBS anticipates full compliance by December 2010. A RSA letter dated September 22, 2009, considered this finding resolved.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-029	Twenty-First Century Community Learning Centers CFDA No. 84.287	As a pass-through entity, FDOE had not timely and definitively resolved subrecipient audit findings regarding Program requirements for sustainability.	Fully Corrected	FDOE has resolved program requirements for sustainability through modifications to the Requests for Applications and the Requests for Proposals. Subrecipient audit findings have been resolved and management decisions issued.
FA 09-032	Improving Teacher Quality State Grants CFDA No. 84.367	FDOE did not properly allocate funds to all local educational agencies (LEAs) in accordance with Federal requirements.	Fully Corrected	As indicated in the response and corrective action plan, the error in the calculation of the Title II, Part A, allocations was fully corrected on January 14, 2010, at the time of the certified roll forward process.
FA 09-033	Improving Teacher Quality State Grants CFDA No. 84.367	FDOE did not have written policies or procedures to guide the subgranting of Program funds to eligible partnerships. Additionally, although funds had been set aside for subgrants to eligible partnerships from the 2006 grant, not all of the funds had been awarded to or obligated for eligible partnerships.	Fully Corrected	The FDOE did not agree that there are no formal tracking or monitoring processes in place to ensure that available funds are obligated in a timely manner. In fact, for the audit period in question, all of the available funds were obligated in a timely manner and the cause of the reversion was the failure of the subrecipients to expend the awarded funds prior to the end of the fiscal period. However, the FDOE has enhanced the existing procedures for this particular program to include more frequent communication between program and fiscal staff on the status of obligations and reported expenditures. In addition to monthly meetings that include staff of the Office of Grants Management and staff of the Comptroller's Office, a monthly written status advisory to relevant program staff has been initiated.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF EDUCATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-027 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.	Fully Corrected	Each year, approximately one-fifth of Florida's LEAs are intensively monitored using a comprehensive set of compliance items established by the FDOE. The FDOE developed a five-year monitoring schedule and notifies LEAs of scheduled monitoring visits. Each year, LEAs scheduled for monitoring are notified of their status for onsite or desktop activities at least 30 days prior to the date that Self-Evaluation Certifications, work papers, and documentation are due. An USDE letter dated, January 6, 2010, considered the finding resolved.
FA 07-022	Special Education – Grants to States CFDA No. 84.027	FDOE did not accurately account for capacity building and improvement expenditures.	Does Not Warrant Further Action	An USDE letter dated May 12, 2010, indicated that the finding was not sustained.

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: James L. Maxwell, Sr. Management Analyst

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF FINANCIAL SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-070	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	Our audit disclosed one instance in which FDFS paid an amount in excess of the costs documented.	Fully Corrected	All contractual reimbursements with the Homeland Security Cluster grant for subrecipient payments are now being audited for accuracy and programmatic compliance.
FA 08-079	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDFS did not have written procedures for monitoring subgrantees and reviewing subgrantee audit reports. Additionally, during the 2007-08 fiscal year, FDFS did not perform on-site subgrantee monitoring.	Fully Corrected	FDFS SFM has developed a draft grant monitoring procedure and has implemented a series of desk and site visits. The procedures are being refined and updated to correspond with the procedures adopted by the Division of Emergency Management who serves as the State Administrative Agency (SAA). See document "SFM Domestic Security SHSGP Monitoring Procedure V.2 Draft"

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA-08-) and report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: John P. Kohnke, Domestic Security Coordinator

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-003	Special Supplemental Nutrition Program for Women, Infants, and Children CFDA No. 10.557 Child and Adult Care Food Program CFDA No. 10.558	Florida Department of Health's (FDOH) procedures for identifying account codes related to its Federal programs did not appear adequate to identify material omissions in selection criteria used to establish clearance patterns.	Partially Corrected	Will develop an access data base to extract account information and disbursements from Florida Accounting Information Resource (FLAIR) for the Cash Management Improvement Act (CMIA) programs. Will update the procedures to include more validation and email receipt confirmation between FDOH and Department of Financial Services (DFS).
FA 09-026 FA 08-024	Special Education – Grants for Infants and Families CFDA No. 84.181 Temporary Assistance for Needy Families CFDA No. 93.558 Social Services Block Grant CFDA No. 93.667 HIV Prevention Activities – Health Department Based CFDA No. 93.940	Contrary to State law, FDOH made payments to University of Florida (UF) component units that were not parties to the contracts under which the payments were made, rather than directly to UF.	Fully Corrected	As a result of the previous findings, FDOH has established procedures to ensure that payments for all contracts, including federal and state funded contracts, are made to the contractor. The processes in place include: (1) Requesting contract providers to submit IRS W-9 form. This information is cross referenced with the Federal Identification Number (FEID) to ensure that the name and the FEID are identical and (2) The Contract Disbursement Unit has enhanced its existing procedures to ensure that the provider's name is consistent with the remittance address on the contract as well as the provider's address in FLAIR – Vendor Subsystem, prior to making payments. In addition to reviewing all Children's Medical Services (CMS) contracts, FDOH reviewed all its contracts with the UF and is confident that payments are being directed to the appropriate UF Fiscal Office.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-034 FA 08-030	Special Supplemental Nutrition Program for Women, Infants, and Children CFDA No. 10.557 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 Children’s Health 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.	Fully Corrected	During the Auditor General’s review, weaknesses were identified and included in procedures for completing the SEFA. The Report Distribution System (RDS) report “CTOCAFID” was updated to add the sub-recipient amounts for universities in the subtotal for pass-through grants to state agencies. A special footnote is inserted in the procedures document to alert the staff each year during the SEFA preparation to prevent from recurring.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-040 FA 08-036	Immunization Grants CFDA No. 93.268	Certain access security controls in the areas of user authentication and monitoring of system activity 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).	Fully Corrected	Installation of Cache Version 9.1 is complete. This upgrade has internal security controls that will sufficiently remedy the inadequacies of security in the current version of Cache used by the Florida SHOTS application.
FA 09-053 FA 08-052 FA 07-058 FA 06-060	Children's Health Insurance Program CFDA No. 93.767	FDOH procedures were not adequate to ensure that CMS payments were accurate and adequately supported. Additionally, contrary to Federal requirements, FDOH did not always maintain records to support salary and benefits charged to the Program.	Not Corrected	The contract with the Third Party Administrator was delayed by the legislative Technology Review Workgroup to comply with s. 287.0574. New execution date is anticipated to be July 7, 2010.
FA 09-054	Children's Health Insurance Program CFDA No. 93.767	FDOH did not fully demonstrate the appropriateness of the costs charged to Children's Health Insurance Program with respect to a contract with the UF. Additionally, FDOH procedures did not provide for a complete reconciliation of payments made to costs incurred by UF or provide for the return of excess funds to FDOH.	Partially Corrected	FDOH / CMS understands that the United States Department of Health and Human Services (USDHHS) Website is in error and that OMB A-133 is applicable. HHS HIG Inspector Cecil Bragg is reviewing the three CMS Integrated Care System (ICS) Title XXI contracts and making on-site visits to the three networks. It is our understanding that Mr. Bragg will advise us as to any corrections or modifications that need to be made to these contracts including the issue of retaining a working fund balance when he completes his review. We understand that Mr. Bragg anticipates completing his review by December 31 st 2010. CMS is preparing contract amendment language to address the Corrective Action Plan (CAP) on cash balances and any expenditures made from such cash balance.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-065 FA 08-062	National Bioterrorism Hospital Preparedness Program CFDA No. 93.889	FDOH did not always maintain appropriate records to support salary and benefits charged to the National Bioterrorism Hospital Preparedness Program.	Partially Corrected	The Division of Emergency Medical Operations (DEMO) implemented the steps outlined in the corrective action plan and has received the transaction detail from the Auditor General's office on July 1, 2010 to conclude the transactions necessary to close out finding number FA 08-062. At this point, the Department is coordinating with USDHHS Division of Audit Resolution to determine the appropriate resolution for the questioned costs.
FA 09-066 FA 08-063	National Bioterrorism Hospital Preparedness Program CFDA No. 93.889	USDHHS issued a management determination letter that required FDOH to return the unallowable costs totaling \$9,449.20, disclosed in the prior audit finding pertaining to expenditure of Federal funds outside the period of availability. As of December 17, 2009, FDOH had not returned the unallowable costs to USDHHS. According to FDOH personnel, FDOH staff were working to locate funds that could be used to refund the unallowable costs.	Partially Corrected	On December 29, 2009 the two transactions totaling \$9,449.20 were adjusted by the Office of Budget. The transactions were transferred from the federal grant to a state funding source. The Department is working to comply with this recommendation.
FA 09-074	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDOH charged expenditures to a Federal grant award subsequent to the award's funding period expiration.	Fully Corrected	Revenue Management shut down the Organization Code/Expanded Option (ORG/EO) version and made inactive the Other Cost Accumulators (OCA) representing closed out grants. The program office will move the expenditures.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF HEALTH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-065 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.	Fully Corrected	Eight statewide eligibility trainings are scheduled for 2010, which list and discuss the required documentation of eligibility for services. One-on-one technical assistance is available as needed or requested. Accordingly, this finding does not warrant further action.

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF MILITARY AFFAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-004	National Guard Military Operations and Maintenance Projects CFDA No. 12.401	FDMA did not obtain periodic certifications for employees whose salaries and benefits were paid solely from a single cooperative agreement or obtain personnel activity reports for employees whose salaries were paid from two or more cooperative agreements.	Fully Corrected	DMA has implemented a certification statement and percentage of time charged to cooperative agreements to FLNG Form 718 (DMA Time Log). This form is completed monthly by all employees. It is used as the time and attendance report/personnel activity report and signed by employee and supervisor. These documents were audited in March 2010 as part of the semi-annual certification process.
FA 09-005	National Guard Military Operations and Maintenance Projects CFDA No. 12.401	FDMA did not have procedures in place to ensure that the provisions of the Davis Bacon Act (DBA) were incorporated into environmental remediation construction contracts over \$2,000, or to obtain the required weekly certified payrolls from contractors and subcontractors for contracts or subcontracts covered by the DBA.	Fully Corrected	The DMA Construction Facilities Management Office (CFMO) is implementing the following procedure to ensure compliance with the Davis Bacon Act (DBA). "All construction (Compliance Cleanup – Contamination Remediation) related environmental contracts prior to entering into agreement with the contractor will be forwarded to NGB – ILI and NGB – ARE for review and determination of the applicability of DBA. In accordance with the Master Construction Cooperative Agreement (MCCA) Section 814, if the determination is made by NGB – ILI that DBA is applicable: the clause from Section 814 requiring compliance with DBA will be included in the contracts non-technical specifications. Further development of an internal control checklist will assist in providing assurance of compliance with DBA."
FA 09-006	National Guard Military Operations and Maintenance Projects CFDA No. 12.401	FDMA did not have procedures in place to determine whether vendors were debarred or suspended prior to entering into agreements equal to or greater than \$25,000 (covered transactions).	Fully Corrected	Prior to any contract award, the DMA reviews the Excluded Parties List System (EPLS) website to verify that any potential vendor is not on the debarred or suspended list. A copy of the response is added to the contract file.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Jesse D. Kinghorn, Jr., Director of Financial Management

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-011 FA 08-010 FA 07-011 FA 06-010	Unemployment Insurance CFDA No. 17.225	FDOR did not always follow established procedures to demonstrate that, prior to entering into a covered transaction with a contractor, a determination was made that the contractor was not suspended or debarred.	Fully Corrected	Effective February 8, 2010, the General Tax Administration Program is reviewing all contract routing sheets that federal funds are used and check for disbarment of vendor. As an additional mitigating control, Purchasing is also checking all contracts greater than \$25,000.
FA 09-014	Unemployment Insurance CFDA No. 17.225	FDOR did not maintain detail records or data files to support the underlying computations (i.e., the system generated ratios) used in the determination of the 2009 calendar year employers' unemployment tax (UT) contribution rates. As a result, FDOR could not demonstrate, and we could not determine, whether the UT contribution rates were calculated in a manner consistent with the requirements of State law.	Fully Corrected	In November 2009, FDOR implemented a process to begin maintaining a copy of the spool of detail records selected to run 2010 and all future years' Unemployment Tax rates. Additionally, FDOR has implemented a process whereby SUNTAX creates and maintains a recalculation list table that provides the before and after rate calculations by account. The updated annual rate step-by-step procedures reflect the added line to copy spools and store on a shared drive.
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.	Fully Corrected	A new electronic process was implemented on April 10, 2009, for supervisors and contract managers to initiate the employee and contractor separation process through the DOR phone book on the DOR Intranet web pages. Additionally a new Employee Separation Policy was signed by the Executive Director on May 18, 2009, and communicated to all employees on June 11, 2009 in Revenue's bi-weekly email newsletter called the News You Can Use.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-045 FA 08-039	Child Support Enforcement CFDA No. 93.563	Matters disclosed in the prior audit regarding deficiencies in FDOR procedures for ensuring adequate oversight of State Disbursement Unit (SDU) collection and disbursement of child support payments and reporting thereof continued to exist during the 2008-09 fiscal year.	Partially Corrected	The SDU contractor implemented its new automated system for processing child support collections on April 19, 2010. The contractor is developing new operating procedures for the system. The Program submitted a request for quote on April 23, 2010 for a SAS 70 Type I audit of the SDU operational procedures. The contract was awarded and signed on May 28, 2010. The SAS 70 Type I audit will evaluate the adequacies of the SDU operational procedures. The audit is expected to be completed by September 30, 2010. The Program will use the audited procedures in its monitoring and oversight activities.
FA 09-046 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 2008-09 fiscal year.	Not Corrected	The Department is continuing its efforts in the development of a reconciliation component in CAMS. The Department is continuing to work on completing the requirements in the design of this component of CAMS Phase II. The Department completed the Business Blueprint document, deliverable B212, which defined the reconciliation functional design. The Department approved B212 on May 3, 2010. The CAMS implementation vendor is now developing the Technical Design Description document, deliverable B204. This document will define the technical system design for reconciliation.
FA 09-047 FA 08-041	Child Support Enforcement CFDA No. 93.563	Although FDOR implemented some corrective action during the 2008-09 fiscal year, deficiencies continued to exist regarding communications to subrecipients of Federal award information.	Fully Corrected	The Department provided a memorandum to the Clerks of the Courts on September 14, 2009, identifying the Federal awarding agency, the CFDA#, and title of the award. The Department also distributed a memorandum on October 4, 2010, to all Clerk's offices providing the required information.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-048	Child Support Enforcement CFDA No. 93.563	FDOR did not timely establish support obligations or commence proceedings to establish support obligations and if necessary, paternity, within the required time frame.	Partially Corrected	The regional processes were reviewed and are adequate to identify the appropriate next actions to be taken to initiate paternity and/or support functions. Root causes for timeliness are determined and resolved as they occur. Headquarters staff continues to work with regional staff to ensure time frames are consistently met. Additional guidelines were not required. Region data teams have been reminded to be cognizant of the federally required time frames for all case processing when developing or modifying region processes. Regions are also reminded during periodic conference calls of all federal requirements.
FA 09-049 FA 08-042	Child Support Enforcement CFDA No. 93.563	FDOR did not have controls in place to utilize the National Medical Support Notice (NMSN). The NMSN provides notice of Federal requirements to employers concerning obligations to provide health care coverage for children of noncustodial parents, when appropriate.	Fully Corrected	The Program is continuing to utilize the NMSN functionality to enforce obligations to provide health insurance.
FA 09-050 FA 08-043	Child Support Enforcement CFDA No. 93.563	Deficiencies continued to exist regarding provision of required child support services for interstate cases within the specified time frames.	Partially Corrected	The Department implemented a corrective action plan for the 2008 findings that improved the timeliness in interstate actions. As part of that corrective action plan, the Department increased communication with the region staff regarding interstate actions. Based upon the Self-assessment Review of FY 2008-09, the Correction Action Plan appeared sufficient to correct the issue. Staff turnover and the medical absence of the process supervisor resulted in the Program not meeting the required timeframes. Headquarters staff and regional staff have implemented process improvements to meet those timeframes.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF REVENUE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 04-052	Child Support Enforcement CFDA No. 93.563	An audit conducted by the U.S. Department 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 Departmental Appeals Board (DAB) issued an order dated 10/1/09 that consolidated the appeals for all clerks and set the briefing schedule. DOR and intervener Court Clerks filed the joint opening brief on 11/2/09. The Administration for Children and Families (ACF) filed their response brief on 1/25/10 and DOR and intervener Court Clerks filed their joint reply brief on 2/9/10. DOR and the intervener Court Clerks submitted a proposed settlement to ACF on 3/9/10. The Department received ACF's counter settlement proposal on 6/4/10. The Department and the Clerks sent a counter settlement proposal to ACF on 6/23/10. The DAB has granted an extension of the stay of proceedings to 7/23/10, to allow ACF time to review the latest proposal.

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-015	Highway Planning and Construction CFDA No. 20.205	FDOT program managers did not always follow established procedures for reviewing subrecipient audit reports and maintaining project information in the Single Audit Automated System (SAA System).	Partially Corrected	We have continued our efforts in working with District Single Audit Liaisons and program managers around the state. Since October of 2009 we have conducted single audit training classes in all seven districts, the State Safety Office and the Commission for the Transportation Disadvantaged. We have also conducted single audit compliance reviews in five of the seven districts; reviewing contract files in each district to assure that program managers are following state and federal regulations and department procedures. In addition to the training, all checklists submitted into the automated are reviewed by the Single Audit Coordinator (SAC) on a daily basis for completeness, accuracy and to ensure expenditures in the financial reporting packages are properly reconciled to expenditures in FLAIR. If checklists are not reconciled correctly, the SAC contacts the program manager to discuss the relevant issues. The SAC deletes the checklists from the Single Audit Automated (SAA) System so it may be corrected and re-submitted by the program manager.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF TRANSPORTATION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-014 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 District Single Audit Liaisons in each district and continue to see improvements in checklists submitted into the SAA system. The liaison in District Four has made progress ensuring all checklists are up-to-date in the SAA System.

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA-09-).

Name and Title of Responsible Official: Joseph K. Maleszewski, Director of Audit

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	In order to ensure effective controls over user access rights to the student financial aid module, the super user access privileges for four senior employees in the Office of Financial Aid have been revoked. This action ensures that the user access rights to the system and data are in line with the job responsibilities of the four individuals. The Director and Vice President of Student Affairs will have access to the daily award activity log for reviewing purposes. Additionally, the Director and the Director of Information Security will continue to assess enhancements for reviewing audit logs that show data records.
FA 09-092	SFA Cluster CFDA No.84.032	The institution did not timely return undistributed FFEL student loan funds to the applicable lenders.	Partially Corrected	The University has returned most of the funds and remitted payments to the U.S. Department of Education and Florida Department of Education for loan interest and penalties assessed to date. The University is still working with Elm and the Controllers office to reconcile all accounts and will complete this process by December 15, 2010. Additionally, the University has transitioned to the William D. Ford Direct Loan program, starting summer 2010.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Marcia Boyd, FAMU VP of Student Affairs, 412-5278

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY (FAU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	<p>Florida Atlantic University successfully recruited and hired an Information Security Officer as of January 25, 2010. This individual will be responsible to oversee, review, and recommend new policies and procedures to better safeguard sensitive information.</p> <p>The access control report has been expanded to include Financial Aid. This report is being run on a weekly basis and routed to the Associate Provost for review and determination if any further action is necessary.</p>
FA 09-107 FA 06-104 FA 04-107	Research & Development (R&D) Cluster CFDA Nos. Various	Grants claiming CAS exemptions did not appear to qualify as unlike circumstances.	Partially Corrected	<p>Based upon the March 2010 audit recommendation to seek an opinion and clarification on CAS exemptions, we have attempted on several occasions to contact USDHHS, Division of Cost Allocation with a request to review our Direct Cost policy and to give us feedback as to whether the University is using CAS exemptions that meet the criteria for unlike circumstances as contemplated by the cognizant agency.</p> <p>It is our understanding that USDHHS typically does not respond to similar inquiries unless their office conducts an audit on this issue.</p> <p>We remain unable to seek an opinion and clarification from the cognizant agency. However, FAU's policies and procedures require that all CAS 502 items are evaluated on a project-by-project basis and if an assessment of the justification, budget narrative and project scope suggest that the requested items are considered unlike and unusual, the CAS 502 request is approved. FAU's policies and procedures are strictly enforced.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA ATLANTIC UNIVERSITY (FAU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-113 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.	Fully Corrected	<p>Florida Atlantic University has fulfilled compliance with this audit recommendation with the implementation of a web based effort certification system, a part of the University's Enterprise Resource Planning system. This system "went live" on April 2, 2010 and it will ensure that records reflect employees' actual effort and are certified by the employee or individual with direct knowledge of the employees' work in accordance with Federal regulations.</p> <p>FAU also implemented policies on Time and Effort and Institutional Base Salary. The policies as well as the Time and Effort system are all based on the OMB Circular A-21 (Title 2) cost principles. In addition, FAU provided training sessions for all Principal Investigators, students, and other staff who are paid from grants regarding the new policies as well as the actual system.</p>

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Dennis Crudele, Sr. Vice President for Financial Affairs

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA INTERNATIONAL UNIVERSITY (FIU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-030	Gaining Early Awareness and Readiness for Undergraduate Programs CFDA No. 84.334	Matching requirements were not adequately monitored or documented to evidence that in-kind matching requirements were met.	Fully Corrected	The cost share policy was revised to reflect specific requirements for cost share provided by external sources. A <u>Certification of Cost Sharing from Third Party Source</u> Form was developed and has become part of the annual Third Party Cost Share certification. This certification is due annually on the award's anniversary date. The form includes audit requirements, record retention guidelines, and certifies the validity of the expenses.
FA 09-035	CFDA Nos. Various	Programs were not accurately reported on the Schedule of Federal Awards.	Fully Corrected	In the implementation of the PeopleSoft Grants Suite, the awards' purpose was reviewed for accuracy. A field in the Grants Module Award page is being used to designate whether an award should be considered as Research.
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	The University agrees with the suggested best practice to segregate approval of access and the set up in the system for central functional units. Procedures have been changed and adjustments to access are being modified.
FA 09-091 FA 08-096	SFA Cluster CFDA No. 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	The automated process to notify FFEL/DL recipients of disbursements now runs on Saturdays to pick up late Friday early Saturday disbursements.
FA 09-094 FA 08-104	SFA Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided timely.	Partially Corrected	As of August 1, 2010, the process is fully automated and runs on the nightly schedule including looking for students who drop below half time.
FA 04-118 FA 03-092	Research and Development (R&D) Cluster CFDA No. 81.999	The school did not comply with the matching requirements for the HCET grant.	Partially Corrected	Pending resolution from U.S. 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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Francisco Valines, Director of Office of Financial Aid (FA 09-087, FA 09-091, FA 08-096, FA 09-094, FA 08-104)

Name and Title of Responsible Official: Joseph Barabino, Associate Vice President, OSRA (FA 09-030, FA 09-035, FA 04-118, FA 03-092)

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	<p>Procedures for request for access have been defined and implemented (see Policy and Procedure manual 5243). Office of Financial Aid (OFA) has identified security level assignments and access for the OFA system. Security assignments to staff are based on the task requirements for the individual staff. Under current security design, assignments are valid.</p> <p>FSU OFA is part of a university initiative to move to a new student information system (Campus Solutions) that will provide additional options for security assignment and management. FSU OFA is working with Central IT to evaluate vendors for this implementation.</p> <p>Audit processes have been put in place to review samples of manual edits to verify compliance.</p> <p>OFA staff met with AG staff on the issue of IT security and the discussion included a proposal for FSU OFA and State IT experts to work together to develop and/or pilot best practices for security design. As we are preparing to design a new system with the Campus Solutions product, these best practice recommendations continue to be an important project that FSU looks forward to learning from.</p>
FA 09-098	SFA Cluster CFDA Nos. 84.032 and 84.038	Attendance was not documented in at least one class and funds were not returned to applicable Title IV HEOA programs and lenders.	Fully Corrected	The University has continued to stress the importance of taking attendance on the first class meeting. As noted in our original response, beginning with Summer 2010 email notices were sent directly to all faculty and instructional staff providing them with direction and guidance on the need to take attendance on the first day of class and the means by which they may report non-attendance. The Office of the University

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				Registrar continues in its efforts to publicize the importance of taking attendance at various University meetings of faculty and deans. Furthermore, we have modified the grade collection process for the College of Law grades to flag erroneous grade entries to prevent posting withdrawal grades that have not gone through the appropriate University channels. The College of Law is also in the process of re-engineering its grade collection process to improve data integrity.
FA 09-104	SFA Cluster CFDA Nos. Various	The institution reported two instances of suspected fraud to USED, OIG.	Fully Corrected	Following the charges and investigation, the University placed holds on all students involved, thereby preventing continued enrollment and other services such as access to transcripts. As the students have attempted to continue their studies at Florida State University or other institutions that might require transcripts, they have been forced to deal with their outstanding student conduct code charges. To date, the University continues to hold student conduct code hearings as students seek to resolve the issue and move on. To date 13 hearings have taken place, resulting in eight suspensions for two or more semesters, two dismissals for two or more years, and two expulsions. Students that have been suspended or dismissed and who wish to return to complete their degree must present their case to the University Admission Committee for review. This committee is comprised of faculty, University administrators, and student representatives.
FA 09-108	Research and Development (R&D) Cluster Various	Grants claiming CAS exemptions did not appear to qualify as unlike circumstances.	Not Corrected	We are researching this issue to see what other institutions are doing. We will then decide if we feel changes are needed in our procedures.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-110	R&D Cluster CFDA No. 81.049	Mandatory cost-share requirements were not adequately documented.	Fully Corrected	<p>The new effort reporting system, Faculty Assignments, Commitments & Effort Certification Tracking (FACET) was implemented beginning with the Fall 2008 certification cycle. We are currently working towards completing the Spring 2010 cycle. As a result of the FACET implementation, cost sharing policies and procedures have been evaluated and revised (most recently April 2010) to accommodate best practices. Cost share budgets and the entry of effort commitments in FACET ensure that FSU's obligations are met. Sponsored Research Services (SRS) staff enter sponsored commitments, and enter based on whether it requires 1) a cost share budget, 2) an effort only commitment, and/or 3) a direct charge salary. This task is performed upon award execution. SRS FACET staff review the award documents and enter effort commitments for the appropriate periods required by the award. This data then flows to the certification reports when opened. The Office for the Vice President of Research issued a new Effort Commitment Policy in conjunction with the roll out of FACET. Cost share monitoring and reporting is the responsibility of the SRAS Coordinator assigned to the sponsored award. Sponsored Research Accounting Services (SRAS) continuously evaluates its cost share monitoring and reporting practices to ensure compliance with requirements. SRS and SRAS FACET staff work with IR staff to work through issues that arise during the certification cycles.</p>

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE UNIVERSITY (FSU)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-112	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.	Fully Corrected	

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Officials: FA 09-087: Mr. Darryl Marshall, Director, Financial Aid
 FA 09-098: Mr. Darryl Marshall, Director, Financial Aid and Ms. Kimberly Barber, Registrar
 FA 09-104: Mr. Darryl Marshall, Director, Financial Aid and Ms. Kimberly Barber, Registrar
 FA 09-108: Ms. Olivia Pope, Assistant Vice President for Research
 FA 08-110: Mr. Ralph Alvarez, Associate Vice President for Budget Planning and Financial Services
 FA 08-112: Mr. Greg Thompson, Director, Sponsored Research Service and
Mr. Pete Derham, Director, Sponsored Research Accounting Services

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF CENTRAL FLORIDA (UCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/ Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-031 FA 08-025	Reading First State Grants CFDA No. 84.357	The institution did not comply with time-and-effort requirements.	Fully Corrected	The University received approval from U.S. DHHS to implement a semester based certification program for hourly paid employees. Hourly paid employees now certify their effort by using the University's on-line time-and-effort (ECRT) module.
FA 09-114 FA 08-109	Research and Development (R&D) Cluster CFDA Nos. 12.431, 16.560, 20.232, and 93.853	The institution did not comply with time-and-effort requirements.	Fully Corrected	The University received approval from U.S. DHHS to implement a semester based certification program for hourly paid employees. Hourly paid employees now certify their effort by using the University's on-line time-and-effort (ECRT) module.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Douglas Backman, Director, Office of Compliance, Office of Research & Commercialization, University of Central Florida

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA (UF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-027	Special Education – Grants for Infants and Families CFDA No. 84.181 Temporary Assistance for Needy Families CFDA No. 93.558	The institution failed to provide for required OMB Circular A-133 audits of Federal programs for the 2005-06, 2006-07, and 2007-08 fiscal years.	Fully Corrected	As of June 30, 2010, the audit firm had completed their fieldwork. In July 2010, UF Jacksonville Physicians, Inc. received a report which stated they had complied, in all material respects, with A-133 requirements applicable to the Early Steps Program for the three-year period ended June 30, 2008.
FA 09-028 FA 08-024	Special Education – Grants for Infants and Families CFDA No. 84.181 Temporary Assistance for Needy Families CFDA No. 93.558	Contract monitoring was inadequate to ensure that proper parties had knowledge of contracting activities.	Fully Corrected	UF notified applicable parties of the policies related to contracting responsibilities for federal funds.
FA 09-036	CFDA Nos. Various	The institution had not updated internal procedures for the preparation of the Schedule of Federal Awards resulting in the misclassification of programs and the overstatement of total expenditures.	Fully Corrected	UF updated SEFA procedures.
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's information technology resources needed improvement.	Fully Corrected	UF Office for Student Financial Affairs implemented compensating controls.
FA 09-106	Research and Development (R&D) Cluster CFDA No. 81.114	Internal control weaknesses did not prevent inappropriate salary cost charges to two Federal projects.	Fully Corrected	UF College of Engineering implemented a plan enhancing its existing financial controls for research awards (e.g., developing additional and mandatory training, and requiring higher financial officer qualifications and reporting lines) to prevent a recurrence similar to the one cited in the audit report.
FA 09-109	R&D Cluster Various	An audit of administrative and clerical costs being conducted by the USDHHS should provide clarification as to whether the institution is using CAS exemptions that meet the criteria for "unlike circumstances" as contemplated by USDHHS.	Not Corrected	The audit by USDHHS is ongoing.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF FLORIDA (UF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-110	R&D Cluster Various	Costs transfers were not timely or supported by adequate documentation.	Not Corrected	Beginning in July 2010, UF Contracts and Grants implemented a process to centralize the review and approval of retroactive adjustments to salaries and wages to ensure that these adjustments are completed in a timely manner and supported by certified, accurate effort reports.
FA 09-111	R&D Cluster Various	Federal expenditures were not properly monitored to ensure amounts were allowable, valid, reasonable, and necessary.	Fully Corrected	UF Contracts and Grants performs after-the-fact monitoring for allowability of grant expenditures.
FA 09-115	R&D Cluster Various	Time-and-effort certifications were not adequately supported.	Not Corrected	Beginning in July 2010, UF Contracts and Grants implemented a process to centralize the review and approval of retroactive adjustments to salaries and wages to ensure that these adjustments are completed in a timely manner and supported by certified, accurate effort reports.
FA 09-116	R&D Cluster Various	Matching requirements were not adequately supported to demonstrate that requirements were met.	Fully Corrected	UF Contracts and Grants modified monitoring of projects for minimum cost-share contributions on a regular basis in addition to the monitoring which occurs normally with the submission of required financial reports.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) and report No. 2010-165 (FA 09-).

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF NORTH FLORIDA (UNF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-099	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, and 84.063	Student attendance in at least one class was not always documented and unearned funds were not always returned to applicable Title IV HEOA programs and lenders.	Fully Corrected	Based on the audit for 2008/2009, we reviewed our process to ensure all appropriate funds were returned to the proper programs on August 10, 2009. The written procedures were updated to include the correct process for handling students who never attended classes ("UN" Codes). Formal staff training was conducted on August 17, 2009 to implement these updates. The procedures now instruct staff members to cancel all awards in Banner for students with "UN" codes thus eliminating the Banner job that had previously miscalculated the Return of Title IV amounts. When the awards are cancelled, the institution refunds all federal funds to the proper federal program and places a charge on the student's account. To improve efficiency, we are also automating the process in Banner with an anticipated implementation of November, 2010.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Anissa Agne, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF SOUTH FLORIDA (USF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-112	Research and Development (R&D) Cluster CFDA Nos. 12.420, 45.313, 93.061, 93.242, 93.279, 93.286, and 93.837	The institution did not adequately implement its procedures for charging costs related to unused leave payments.	Fully Corrected	Commencing with fiscal year 2009-2010, we added terminal leave pay-out analysis to our portfolio of quarterly monitoring. Identified overcharges were removed from the awards and sponsors were reimbursed as necessary. USF continues to streamline the process and expects the timeliness to improve. In addition, USF has requested USDHHS approval of a terminal leave benefit rate which would replace the direct charging of terminal leave to sponsored awards. We have requested an implementation date of July 1, 2010 for the benefit rate and have received verbal approval from USDHHS. We are in the process of executing a written agreement.
FA 08-106 FA 07-098	R&D Cluster CFDA Nos. 12.300 and 12.999	The institution did not always properly monitor Federal grant expenditures to ensure expenditures were valid.	Fully Corrected	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. USF has quarterly procedures to monitor grant expenditures for proper approval and compliance with the cost principals prescribed in OMB Circular A-21.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Linda Peterson, University Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
UNIVERSITY OF WEST FLORIDA (UWF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-095	Student Financial Assistance (SFA) Cluster CFDA No. 84.038 – Federal Perkins Loan Program (FPL)	The institution did not always timely (within 30 days) perform exit counseling or provide exit counseling materials, for FPL student loan borrowers, who ceased at least half-time enrollment during the 2008-09 fiscal year.	Partially Corrected	Procedures regarding exit counseling were drafted and responsible personnel were trained on these procedures. It has subsequently been necessary to implement requirements for timely managerial follow-up to ensure compliance with prescribed exit counseling procedures.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Colleen M. Asmus, Assistant Vice President Finance/Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BREVARD COMMUNITY COLLEGE (BRVCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	The College has reviewed and partially corrected the written procedure that was in effect on June 30, 2010 for authorizing BANNER access to staff in the area identified in the audit. This procedure continuously evolves as we train new and cross-train existing staff and implement appropriate compensating controls. Our top four staff in this area have full access due to the nature of their position descriptions.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: John F. Dietrich, Ed.D, Vice President, Enrollment Management and Student Success

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
BROWARD COLLEGE (BRWC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Access reports are now being generated at the end of each semester. The Vice President for Student Affairs and Associate Vice President of Student Financial Services reviews the access reports. We will further enhance procedures to document that these end-of-semester reports are reviewed by indicating the date and time reviewed or maintain other documentation indicating that a meeting occurred, i.e. meeting request or other records to validate that the review took place.
FA 09-103	SFA Cluster CFDA Nos. 84.032 and 84.063	Returns of funds to Title IV HEOA programs and lenders were not completed for students that unofficially withdrew.	Partially Corrected	Broward College has a system in place to document when faculty withdraws students unofficially (drop outs) and when students withdraw officially via the web or in person at one of the campuses. Continued progress is needed relative to establishing a record retention policy for faculty course grade records and clearly defining in College policy that F grades are given only for unsatisfactory progress after the 60% point of the term and not for failure to attend. This policy will help to ensure that our reports include all unofficial withdrawals at the end of the term for purposes of Return of Title IV.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Officials: Angelia Millender, Vice President for Student Affairs
Jayson Iroff, Vice President for Finance

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DAYTONA STATE COLLEGE (DSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	The College is continuing to implement procedures to strengthen IT controls, and these controls are planned to be in place by the Fall 2010 semester. This action strengthens the internal controls in this area.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Laura F. Phillips, Associate Vice President - Controller

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
EDISON STATE COLLEGE (ESC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-094 FA 08-104	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided timely.	Partially Corrected	Exit counseling is being completed or materials provided for all students that must be notified of their exit counseling requirement. It was not done entirely within the timeframe required but improvements have been made in meeting this requirement since the beginning of the Spring 2010 semester. The addition of more accurate information, via a user-defined field in the system, to the students' records regarding the date the school became aware of the students' separation from the school will document compliance with this requirement.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Barry Paine, Director of Student Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA GATEWAY COLLEGE (FGC – formerly Lake City Community College)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.007, 84.032, 84.033, 84.063, and 84.375	Certain access controls protecting the institution's IT resources needed improvement.	Not Corrected	Will continue to try to correct.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Ms. Debberin Tunsil, Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA KEYS COMMUNITY COLLEGE (FKCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	FKCC will review all current procedures to ensure that compliance and adherence is maintained. Procedure(s) will be instituted to ensure that review of access logs are performed at acceptable intervals throughout the year.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: David Monroe, Executive Director of Finance & Information Systems

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	This was addressed by revising the security level access for programmers so they no longer have the ability to update information in production.
FA 09-101	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution's procedures were inadequate for determining and returning Title IV HEOA funds to the applicable Federal programs and lenders for students who withdrew.	Partially Corrected	Programming logic has been changed to identify students who have withdrawn during mini-sessions or from all Title IV eligible classes. Additional corrective action was taken after June 30, 2010. A Financial Aid position has been added with primary responsibility for processing R2T4 calculations and maintaining the College's compliance with all R2T4 regulations. Procedural changes have also been implemented for the 2010-11 academic year in response to audit findings.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Steven P. Bowers, Vice President Administrative Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
HILLSBOROUGH COMMUNITY COLLEGE (HCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No. (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Not Corrected	The College's Office of Information Technology is developing reports to identify record changes. The Vice President of Student Services & Enrollment Management will review the Director of Financial Aid's system interactions monthly to monitor the appropriateness of changes to student files.

Note: (1) Paragraph/Finding No. refers to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Barbara A. Larson, Vice President for Administration/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
MIAMI DADE COLLEGE (MDC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-096 FA 08-102	Student Financial Assistance (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.	Fully Corrected	A new system was implemented to accurately and timely inform NSLDS of mid-year transfers effective for the 2009-10 academic year.
FA 08-093	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.	Fully 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.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2009-144 (FA 08-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Gregory R. Knott, AVP Accounting & Student Financial Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
PALM BEACH STATE COLLEGE (PBSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Not Corrected	Corroborating with it, we are in early stage of report design: log of Financier module access by college-wide Director of Financial Aid.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: David M. Bodwell, College-wide Director of Financial Aid

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
POLK STATE COLLEGE (PSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	We have reviewed the access control procedures identified by the auditors and have established a procedure for external review of the activities impacted by this computer control. However, in the implementation of the new procedures relative to the "Year-Round Pell" changes to the Federal Pell Grant program for the 2010-11 Award year we have identified some areas where these procedures may need additional enhancement to meet the new program requirements. Evaluation of these changes is ongoing.
FA 09-097	SFA Cluster CFDA No. 84.032	Enrollment status changes were not accurately or timely reported to NSLDS for FFEL student loan borrowers.	Corrected	We reviewed the responsibilities relative to reporting to the Clearinghouse and NSLDS and have consolidated that reporting to the Registrar to ensure timely reporting of all relevant information.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Peter S. Elliott, Vice President for Administration/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SANTA FE COLLEGE (SFEC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	As of June 30, 2010 initial programming has been completed to implement an action plan that College staff has developed to improve access control procedures and ensure independent reviews are scheduled, performed, and documented.
FA 09-105	SFA Cluster CFDA No. 84.032	The institution reported 3 instances of fraud to the USED OIG.	Finding does not warrant further action	The College will continue to be vigilant in suspected instances of fraud and continue to report all known or suspected instances as required.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Ginger Gibson, Vice President for Administrative Affairs/CFO

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
SEMINOLE STATE COLLEGE OF FLORIDA (SSC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Thorough review of security access by position level was performed and adjustments made to ensure checks and balances for compliance. Implementation date was March 15, 2010. Additional IT access controls are currently being performed.
FA 09-094 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	Points of notification were increased advising students of exit requirements. Additional staff has been assigned to monitor exit requirements and provide notification and materials to students. The college has included exit counseling requirements to withdrawal forms and applications for graduation to expand our notifications to students.
FA 09-097	SFA Cluster CFDA No. 84.032	Enrollment status changes were not accurately or timely reported to NSLDS for FFEL student loan borrowers.	Fully Corrected	Frequency of enrollment transmissions to the Clearinghouse was increased, which provides the information to the NSLDS.

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-), report No. 2009-144 (FA 08-), or report No. 2010-165 (FA 09-).

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

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
STATE COLLEGE OF FLORIDA MANATEE – SARASOTA (SCF)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College modified, improved, and corrected all IT access control issues for personnel as requested.
FA 09-089	SFA Cluster CFDA Nos. Various	Satisfactory Academic Progress policies and procedures did not meet Federal requirements and ineligible students received Title IV HEOA funds.	Fully Corrected	All applicable College Satisfactory Academic Progress (SAP) policies, procedures, and Banner programming have been revised, updated, reviewed by financial aid consultants from Strata Information Group, and successfully implemented TWO times (January, May 2010). Furthermore, the College has initiated the policy of performing regular SAP evaluations at the conclusion of each term (fall, spring, summer).
FA 09-100 FA 06-099	SFA Cluster CFDA Nos. 84.032 and 84.063	Federal requirements for returns to Title IV HEOA programs and lenders, enrollment status changes reporting to NSLDS for FFEL student loan borrowers, and exit counseling requirements were not met.	Partially Corrected	<p>The College has proactively focused on developing an ongoing collective, collaborative partnership between the various functional areas with responsibility of the comprehensive course withdrawal process as related to Title IV eligibility, and return of appropriate funds. Under the guidance and assistance of consultants from Strata Information Group, all functional area personnel responsible for segments of the R2T4 process have been updated and familiarized with their respective tasks, and been provided an overview of the interrelationship of all areas required to implement accurate input, identification of student enrollment status, and those procedures required to process the return of funds.</p> <p>The College has successfully defined, documented, and implemented those procedures and policies required to ensure the accurate input and identification of all students' enrollment statuses. However, the College had not completely finished the final electronic re-calculation and process of returning Title IV HEOA funds by the June 30, 2010 date. It is anticipated that this corrective action will be complete before September 15, 2010.</p>

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2007-146 (FA 06-) or report No. 2010-165 (FA 09-).

Name and Title of Responsible Official: Donald R. Bowman, Ed.D., Vice President of Educational and Student Services

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
ST. JOHNS RIVER COMMUNITY COLLEGE (SJRCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-094	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Exit counseling was not completed or exit counseling materials were not provided.	Fully Corrected	Procedures have been updated to include manual adjustments to a validation table used to identify the enrollment status of students each time the report is produced.
FA 09-103	SFA Cluster CFDA Nos. 84.032 and 84.063	Returns of funds to Title IV HEOA programs and lenders were not always timely identified and completed for students that unofficially withdrew.	Fully Corrected	The report identifying students with funds that need to be returned to the Federal government has been corrected and tested.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Al Little, Vice President for Business Affairs

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
TALLAHASSEE COMMUNITY COLLEGE (TCC)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2010

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College has implemented a procedure by which the Compliance Officer selects and reviews a sample of students that were awarded financial aid and compares the file information to the system to ensure proper recording/awarding by personnel, including the Financial Aid Director.
FA 09-088	SFA Cluster CFDA Nos. 84.007, 84.032, 84.033, 84.063, and 84.375	Monthly reconciliations between G5 and the institution's accounting records were not performed as required.	Fully Corrected	The College implemented processes to ensure that monthly reconciliations between G5 and the College's accounting records are performed, as required.
FA 09-090	SFA Cluster CFDA No. 84.063	Pell disbursement dates on USED's Common Origination and Disbursement Report did not match the actual disbursement dates.	Partially Corrected	Beginning Fall 2010, the College implemented procedures to ensure Pell disbursement dates on COD match the actual disbursement dates in its accounting records.
FA 09-093	SFA Cluster CFDA Nos. 84.007, 84.032, 84.033, and 84.063	The institution's procedures were not adequate to ensure the return of unclaimed Title HEOA funds to applicable Federal programs and lenders.	Not Corrected	By modifying its escheating procedures, the College anticipates full compliance with the applicable HEOA regulations by November 1, 2010. These procedures will ensure the escheating process is completed within 10 days after the end of each semester.
FA 09-102	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	The College implemented processes to ensure that it complied with the return to Title IV regulations for students that officially withdrew.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-).

Name and title of Responsible Official: Patricia Miller Manning, Administrative Compliance Officer & Interim Controller