

# **STATE OF FLORIDA**

## **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

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

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2011**

# STATE OF FLORIDA

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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FOR THE FISCAL YEAR ENDED  
JUNE 30, 2011

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**STATE OF FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FISCAL YEAR 2010-11**

**STATE AGENCIES**

Florida Agency for Health Care Administration (FAHCA).....	1
Florida Department of Children and Family Services (FDCFS) .....	7
Florida Department of Economic Opportunity (FDEO) .....	13
Florida Department of Education (FDOE) .....	19
Florida Department of Environmental Protection (FDEP).....	25
Florida Department of Health (FDOH).....	27
Florida Department of Revenue (FDOR).....	33
Florida Department of Transportation (FDOT) .....	39
Florida Division of Emergency Management (FDEM).....	41
Florida Office of State Courts Administrator (FOSCA) .....	45

**UNIVERSITIES**

Florida Agricultural and Mechanical University (FAMU) .....	47
Florida Atlantic University (FAU).....	49
Florida International University (FIU) .....	51
Florida State University (FSU).....	53
University of Central Florida (UCF) .....	55
University of Florida (UF).....	57
University of South Florida (USF) .....	59
University of West Florida (UWF).....	61

**STATE OF FLORIDA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FISCAL YEAR 2010-11**

**COLLEGES**

<b>Brevard Community College (BrvCC)</b> .....	<b>63</b>
<b>Broward College (BrwC)</b> .....	<b>65</b>
<b>College of Central Florida (CCF)</b> .....	<b>67</b>
<b>Daytona State College (DSC)</b> .....	<b>69</b>
<b>Edison State College (ESC)</b> .....	<b>71</b>
<b>Florida Gateway College (FGC)</b> .....	<b>73</b>
<b>Florida Keys Community College (FKCC)</b> .....	<b>75</b>
<b>Florida State College at Jacksonville (FSCJ)</b> .....	<b>77</b>
<b>Hillsborough Community College (HCC)</b> .....	<b>79</b>
<b>Northwest Florida State College (NWFSC)</b> .....	<b>81</b>
<b>Palm Beach State College (PBSC)</b> .....	<b>83</b>
<b>Pasco-Hernando Community College (PHCC)</b> .....	<b>85</b>
<b>Polk State College (PSC)</b> .....	<b>87</b>
<b>St. Johns River State College (SJRSC)</b> .....	<b>89</b>
<b>Santa Fe College (SFeC)</b> .....	<b>91</b>
<b>Seminole State College of Florida (SSC)</b> .....	<b>93</b>
<b>State College of Florida Manatee – Sarasota (SCF)</b> .....	<b>95</b>
<b>Tallahassee Community College (TCC)</b> .....	<b>97</b>
<b>Valencia Community College (VCC)</b> .....	<b>99</b>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-052	Children's Health Insurance Program CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA did not appropriately allocate salary and benefit costs for an employee who worked on multiple Federal awards.	Partially Corrected	The staff member assigned to Title XXI provided some assistance with Title XIX reporting due to another staff member being on medical leave and tight deadlines. His future work will be dedicated to only Title XXI.
FA 10-057 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. Specifically, the payments were for improper amounts or for unallowable services.	Partially Corrected	<p><b>Chiropractic</b> – 1) This item has been fully corrected, with file maintenance submitted 09/20/2010 and implemented 10/14/2010 to prevent inappropriate reimbursement of chiropractic visits that exceed 24 per year. 2). This item has been partially corrected. A file Maintenance request was submitted on 9/20/10, to prevent inappropriate reimbursement of chiropractic services provided in a place of service other than an office, inpatient or outpatient hospital, ambulatory surgical center, but not fully implemented in FMMIS.</p> <p><b>Inpatient</b> – This item is not corrected. Medicaid Services is continuing to work with providers to void the claims and resubmit correct claims.</p> <p><b>DD Waiver Services</b> – This item has been fully corrected. Because Special Medical Home Care Services is a specific residential service under the DD waivers, the place of service is a required element and identified based on the coding. The DD rate table in rule specifies a maximum limit of 365 days per year. This limit is verified through the APD Gatekeeper Matrix system and billed through FMMIS according to these specific codes and prior authorized rates. Special Medical Home Care Services is a DD waiver service in FAC rule. The service specific procedure code is S9122 U6. This procedure code is verified as a waiver services fee schedule called: "The Developmental Disabilities Home and Community-Based Services Waiver Billing Code Matrix for use with the Developmental Disabilities Home and Community Based services Waiver Provider Rate Table January 1, 2008."</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p><b>Home Health</b> – The deficiencies identified by the AG’s office related to the processing of claims for private duty nursing services have been resolved. However, we have since determined that the edit that should be in place to prevent inappropriate payment for personal care services was not enabled. The edit will be turned on and once we identify how many providers are impacted, the Agency will recoup funds from any claims that paid without a prior authorization number for personal care services.</p> <p><b>Dental</b> – System changes to prevent billing certain procedure codes on the same date of service, same quadrant, were installed via file maintenance on 11/4/10. If the appropriate quadrants are not indicated on the claim, the claim will deny. If the same quadrant is billed for more than one procedure code, the claim will deny. In addition, the Dental Services Coverage and Limitations Handbook is in the process of rule promulgation to allow certain procedure codes to be performed on the same date of service, same recipient, and same provider, as long as the procedures are performed in different quadrants. We expect to finalize this rule during the current fiscal year.</p>
FA 10-058	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Controls were not sufficient to ensure that amounts paid by FAHCA to the Commission for Transportation Disadvantaged (CTD) or amounts paid by CTD to transportation providers under a Medicaid transportation program were reasonable.	Not Corrected	FAHCA anticipates receiving an independent financial audit for Fiscal Years 2009–2010 and 2010–2011. The Commission for the Transportation Disadvantaged is currently procuring a contract for audit purposes. We anticipate receipt of the reports by March 30, 2012. The audit will sufficiently ensure that amounts paid to the CTD and its transportation providers are reasonable.
FA 10-060	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Contrary to Federal and State requirements, FAHCA funded some current year expenditure obligations using prior year certified forward appropriations. Additionally, expenditures were not always recorded to the correct appropriation categories in the State’s accounting records.	Partially Corrected	Procedures have been established to ensure carry forward budget is not used to pay for current year expenditures. The status of expenditures to correct appropriations is still in process. The agency has no control over what claims are submitted against which appropriation code. The agency is in the process of seeking Legislative authority to align appropriations to expenditures at year end to help resolve the finding.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-061	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA could not always properly support salaries and wages charged to the Medicaid Program.	Fully Corrected	Affected employees have received training as to the proper coding and validating of time for Medicaid programs and are currently inputting their time appropriately. This is being monitored on an ongoing basis to ensure compliance.
FA 10-062	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	In some instances, FAHCA drew funds based on projections that were not supported by a methodology and documentation showing that the funds were for immediate cash needs.	Fully Corrected	When a federal holiday falls on a Monday, the federal draw has to be projected based on the previous week in order for all time requirements to be met. A procedure has been developed whereas the projected draw is calculated by averaging the amounts for the same week of the previous four months. The projected draw is adjusted to actual needs the following week.
FA 10-063	Children's Health Insurance Program CFDA No. 93.767 Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	FAHCA did not ensure that amounts were accurately reported on the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).	Partially Corrected	Procedures were put in place to reconcile the draw worksheet to the Payment Management System and to identify refunds to be reported in the CMIA annual report.
FA 10-065 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.	Fully Corrected	Procedures have been put in place to ensure that all expenditures are supported by provider claims.
FA 10-066 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, Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program, included only activity pertaining to the applicable reporting period.	Fully Corrected	Procedures have been put in place to ensure that expenditures are reported in the CMS-64 quarterly report based on the check date. All prior period adjustments were completed with the CMS-64 September 30, 2010 report, which was filed October 29, 2010.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-067 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 status for this finding remains partially corrected because the Agency is currently in the process of reenrolling providers whose agreements expired prior to the launch of the automated reenrollment process in January 2010. The Agency installed an additional automated job in November 2010 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 services after the deadline from processing. Senior management will then make a determination if the provider should be terminated.</p> <p>This job is a one-time clean up of older provider files and encompasses the providers who were not reenrolled during the fiscal agent transition.</p> <p>This project to either reenroll, or suspend a provider for failing to initiate reenrollment will be completed by December 31, 2011 and result in a fully corrected status for this finding.</p>
FA 10-068 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. Additionally, FAHCA had not resolved issues relating to the cost reports of the ICF-DD facilities for which independent auditors disclaimed an opinion.	Partially Corrected	FAHCA has developed written policies and procedures pertaining to the release of cost reports. FAHCA will continue to maintain and revise all written policies and procedures as necessary to assist in the review and release of nursing home and ICF-DD audit reports to ensure timely selection of facilities and timely review and release of audit reports.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-071	Block Grants for Community Mental Health Services CFDA No. 93.958	FDCFS did not meet the CMHS maintenance of effort (MOE) requirement for the 2009-10 fiscal year due to the lack of sufficient availability of MOE funds. Additionally, FAHCA did not provide summary records or reports to support the amount of Medicaid expenditures used in the MOE calculation.	Fully Corrected	FAHCA will continue to respond to FDCFS requests for actual expenditures allowing FDCFS to monitor total expenditures incurred. FDCFS has decided to make requests to FAHCA via email after each Social Services Estimating Conference (SSEC). Once requests are received from FDCFS, FAHCA will provide FDCFS with an extract of actual expenditure data. FAHCA will continue to respond to the requests in a timely manner.
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.	Fully Corrected	Oversight is in place and effective in assuring that licensure surveys are completed timely. As a result of resource management given budget restrictions, the Bureau developed a prioritization of workload. The workload was divided into three levels. Level 1 included federal work required under contract by the Centers for Medicare and Medicaid Services as "tier 1" and "tier 2" by that agency (failure to complete this work can result in financial penalties for the Agency). Also included in Level 1 workload are certain complaints, state statutory inspections (such as the annual fire life safety surveys) and initial licensure surveys. Level 2 work includes, among other work state health follow up inspections (including fire life safety follow up surveys). Level 3 work includes the remainder of survey work that is not otherwise assigned Level 1 or 2. Based on this workload priority assessment, fire life safety surveys are completed within the required timeframe.

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-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Tonya Kidd, Deputy Secretary for Operations (10-052, 10-060, 10-062, 10-063, 10-065, 10-066)

Name and Title of Responsible Official: Roberta Bradford, Deputy Secretary for Medicaid (10-057, 10-058, 10-067, 10-068, 10-071)

Name and Title of Responsible Official: Molly McKinstry, HQA Deputy Secretary (10-061, 09-063)

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-001	Supplemental Nutrition Assistance Program CFDA Nos. 10.551 and 10.561	FDCFS did not always maintain appropriate documentation to support salary and benefits charged to SNAP.	Fully Corrected	The Department obtained the appropriate documentation subsequently and has implemented additional procedures to ensure appropriate documentation is received and maintained.
FA 10-002	Supplemental Nutrition Assistance Program CFDA Nos. 10.551 and 10.561	SNAP benefits are not always timely adjusted for changes in a clients' child support income. In addition, amounts provided to clients were not timely discontinued.	Partially Corrected	1. In the one case cited for child support income, the Benefit Recovery (BR) referral was made.  2a. A Hearing job-aid that includes procedures to end the SNAP benefit was provided to the SUNCAP unit July 5, 2011.  2b. BR referrals were made and claims were established where appropriate.
FA 10-038 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	We concur with the Auditor General prior audit finding. In response, we have met with staff from the Auditor General and the Office of Contracted Client Services and have incorporated additional language into our standard contract audit attachment to further ensure subrecipients understand their responsibilities regarding A-133 compliance.  Additionally, we are finalizing a certification methodology that will facilitate compliance.
FA 10-041 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	As of June 30, 2011, the corrective actions to conduct an in-service training in the local service centers were not completed. The responsible Circuits were contacted and requested to complete the in-service training by August 31, 2011.  BR referrals were made and claims were established where appropriate.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-042 FA 09-044	Temporary Assistance for Needy Families CFDA No. 93.558, 93.714, and 93.716	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	<p>1. The Department's research did not find any problems with the system communication between the Department and FDOR.</p> <p>2. To heighten awareness, the timely processing of CSE sanctions was addressed with management on the March 2011 Program, Policy, and Operations conference call as well as with the Case Maintenance Unit (CMU) workgroup.</p> <p>As of June 30, 2011, the corrective action to conduct in-service trainings in the CMUs and the other local site was not completed. The responsible CMUs were contacted and requested to complete the in-service training by August 31, 2011.</p> <p>BR referrals were made and claims were established where appropriate.</p>
FA 10-043	Temporary Assistance for Needy Families CFDA Nos. 93.558, 93.714, and 93.716	FDCFS did not accurately report estimated expenditures and actual (revised) expenditures for basic assistance to reflect the state's increase in expenditures. In addition, FDCFS could not provide supporting documentation for base-year expenditures for non-recurrent short-term benefits.	Partially Corrected	FDCFS has been in the process of negotiating the final OFA-100 with the Federal Department of Health and Human Services' Administration for Children and Families (ACF) with respect to Temporary Assistance for Needy Families (TANF) ARRA funds and planned uses. The versions provided to date have been a hybrid of estimates and actuals continuously negotiated with DHHS. ACF has not provided guidance with respect to final award/cost negotiations. An actual cost OFA-100 will be negotiated with ACF and at that time final award adjustments will occur.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-048	Refugee and Entrant Assistance – State Administered Programs CFDA No. 93.566	FDCFS did not timely correct Refugee Medical Assistance (RMA) payments made to ineligible recipients or notify the Florida Agency for Health Care Administration (FAHCA) of a potential liable third party.	Partially Corrected	<p>1a. On March 15, 2011, an invoice from FAHCA showed a \$43,110.60 credit was issued to the RMA grant and the expenditures for the Medicaid Administration grant was increased by \$43,110.60. The Department paid the invoice on April 13, 2011.</p> <p>1b. As of June 30, 2011, the corrective actions to correct the case and, if necessary, complete a Benefit Recovery referral were not completed. The responsible Circuit was contacted and requested to complete the corrective actions above by August 31, 2011.</p> <p>2. The Department fulfilled its obligation to notify FAHCA on December 23, 2010. FAHCA provided the Department with the following status update of their actions on this case: The Medicaid Third Party Liability Vendor has gone as far as they can to recover any payments as there is no mechanism to bill the organization.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-064 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	<p>1. The training material has been completed and is awaiting approval. The training is anticipated to be offered the beginning of August 2011. The "Tip of the Week" for souvenir birth certificates was published November 10, 2010.</p> <p>The on-line manual self-employment verification exceptions policy was revised November 3, 2010.</p> <p>The on-line manual was updated May 12, 2011 to provide clarification on the use of work calendars and what verifications are required at review.</p> <p>2. The country of birth will be displayed on the web application Certification of Identity screen effective with the Pick a Benefit programming release scheduled for mid-September 2011.</p> <p>3. Staff shortages and an increased workload continue to impact staff's ability to work all data exchange alerts timely. To abate the workload impact of these alerts, the Department provided staff with guidance for the work priorities for data exchanges through policy transmittal I-09-05-0014, dated May 5, 2009. In addition, staff now receive a monthly electronic reminder upon entering the eligibility system to timely process the data exchange alerts identified in the work priorities guidance. Through its quality assurance efforts at the state and local levels, the Department monitors the timeliness of processing data exchange alerts as well as other changes that affect eligibility.</p> <p>4. BR referrals were made and claims were established where appropriate.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<b><u>Paragraph/Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b>
FA 10-071 FA 09-067	Block Grants for Community Mental Health Services CFDA No. 93.958	FDCFS did not meet the CMHS maintenance of effort (MOE). Additionally, FAHCA did not provide summary records or reports to support the amount of Medicaid expenditures used in the MOE calculation.	Fully Corrected	On November 3, 2010, FDCFS requested a waiver from SAMHSA of the MOE requirement, based on extraordinary economic conditions. FDCFS received approval of this MOE waiver request for the 2009-10 fiscal year from SAMHSA, by letter on April 26, 2011.
FA 10-072	Block Grants for Prevention and Treatment of Substance Abuse CFDA No. 93.959	FDCFS did not meet the SAPT maintenance of effort (MOE) requirement due to insufficient availability of MOE Funds.	Partially Corrected	On September 14, 2010, FDCFS requested a waiver from SAMHSA of the MOE requirement, based on extraordinary economic conditions. FDCFS received approval of this MOE waiver request for the 2009-10 fiscal year from SAMHSA, by letter on February 8, 2011. As Florida's economy has not recovered from its drastic deceleration, a waiver from SAMHSA of the MOE requirement for 2010-11 will be requested.
FA 10-073 FA 09-068	Block Grants for Prevention and 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.	Fully Corrected	During the 2009-10 fiscal year FDCFS was in the process of modifying its independent peer review process into a peer-based fidelity monitoring of evidence-based programs and practices. In March 2010, FDCFS submitted a corrective action plan to SAMHSA identifying its efforts to comply with independent peer review requirements. On August 30, 2010, FDCFS received approval from SAMHSA indicating the proposed methodology and FDCFS' current practices would meet the program's independent peer review requirements. This methodology has been implemented.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<b><u>Paragraph/Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b>
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.	Fully Corrected	The Department has conducted multiple trainings on the preparation of travel vouchers in various field locations.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-005 FA 09-007 FA 08-002 FA 07-006	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255	Management had not established appropriate internal controls regarding user access for the Grants Records Information Tracking System (GRITS).	Partially Corrected	The CDBG Program has established e-CDBG (electronic CDBG reporting and tracking) which will limit access to components of the system. It contains 3 levels – administrator, monitor and read only. Controls are currently being refined to eliminate system errors. Operations Unit staff frequently runs tracking reports and checks for data entry errors. The modifications of the system should be finished by December 31, 2011.
FA 09-008	Community Development Block Grant CFDA Nos. 14.228 and 14.255	Procedures for preparing the annually required Section 3 Summary Report did not provide assurance that the reported data was complete and accurate.	Fully Corrected	Local governments now submit Section 3 reports via e-CDBG. As with requests for funds and other documents received from local governments, on-site monitoring is conducted to ensure that local governments are accurately reporting. The Procurement and Civil Rights monitoring checklists contain questions related to Section 3 which confirms accuracy of information.
FA 10-009	Unemployment Insurance CFDA 17.225	Procedures had not been in place to ensure that amounts were accurately reported in the Cash Management Improvement Act (CMIA) Annual Report to the Florida Department of Financial Services (FDFS).	Fully Corrected	The Florida Agency for Workforce Innovation (FAWI) established written procedures to enhance the steps outlined in the CMIA agreement guidance. Florida Department of Economic Opportunity (FDEO) staff will work with the FDFS CMIA Coordinator staff, in conjunction with the annual CMIA Agreement review, to update procedures for any identified needs and incorporate additional guidance provided. FDEO's procedures clearly document the process of data collection and report preparation and will define a step to detect errors resulting from manual data entry, as occurred in this case. The procedures also require independent review prior to submission to FDFS. These procedures have been completed.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-010	Unemployment Insurance CFDA 17.225	Data on the ETA 2112 - UI Financial Transaction Summary Report was not accurately reported. In addition, a sufficient supervisory review had not been performed to detect material errors.	Fully Corrected	Corrections of the ETA 2112 reporting errors were reflected on the March 2010 report. An updated checklist was in place by November 30, 2010.
FA 10-011	Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, and 17.260	Amounts listed on the Employment and Training Administration (ETA) 9130 reports had not been accurately reported.	Fully Corrected	This finding was corrected in June 2010. As noted previously, OSMIS (One Stop Management Information System) programming modifications were made effective May 2010 which enabled the local boards to report grant obligations. Beginning with the June 2010 Federal reporting cycle, the ETA 9130 reports have been prepared in accordance with USDOL instructions. Continued supervisory review and participation in the obligation identification process will ensure that future ETA 9130 reports reflect appropriate reporting of grant obligations.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-012	Employment Service (ES) Cluster CFDA Nos. 17.207, 17.801, and 17.804  Workforce Investment Act (WIA) Cluster 17.258, 17.259, and 17.260	The establishment of adequate information security controls for the Employ Florida Marketplace (EFM) System had not been ensured.	Fully Corrected	<p>FAWI removed the ability to create new EFM accounts from all "State Administrators" except those with "Master Administrator" privileges. This brings the number of Administrators capable of creating new accounts to 9 (4 - FAWI, 2 - Workforce Florida Inc. (WFI), and 3 - Geographic Solutions (GeoSol)). Additionally, all State Administrator accounts are currently under review to ensure that only those privileges necessary to perform the specified job function are assigned to the Administrator.</p> <p>To enhance its security posture, FAWI updated its Security Agreement Form and created a new form specific to the Employ Florida Marketplace Administration Site. The new "EFM Administration Site Security Form" allows each requestor's supervisor the ability to choose precisely the privileges needed. Each State Administrator was required to resubmit a request using the new form by 12:00 p.m. on December 3, 2010, or the account was suspended until the form was received. All State Administrator accounts were updated by close of business on December 3, 2010, to accurately reflect the new requests. All future requests for access to the EFM Administration Site will utilize this form. Additionally, all State Administrator accounts will be audited semi-annually hereafter, to ensure accounts properly reflect the Administrator's needs.</p>
FA 10-016	Weatherization Assistance for Low-Income Persons CFDA 81.042	USDOE approval had not been obtained for the purchase of two used vehicles costing less than \$5,000 each.	Fully Corrected	All vehicles, regardless of price, have been approved by USDOE since this finding was issued.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-017	Weatherization Assistance for Low-Income Persons CFDA 81.042	Procedures had not been established to monitor whether certain types of costs incurred by subgrantees were supported by subgrantees' records, such as vendor invoices, time and attendance records, and allocation methods used by the subgrantees.	Partially Corrected	FDEO has contracted with a CPA firm, to provide technical assistance on documenting costs, to all local agencies. In coordination with FDEO, the CPA firm has developed a documentation checklist which is currently being implemented. Reviews of all local agencies will complete this process by November 30, 2011.
FA 10-018	Weatherization Assistance for Low-Income Persons CFDA 81.042	The performance of cost price analyses when procuring services noncompetitively had not been documented.	Not Corrected	FDEO will provide both contracted universities with a copy of OMB Circular A-87, Attachment A, Section G, Interagency Services and request they provide documentation to support the calculated indirect cost to meet these guidelines. This documentation was provided to the universities on September 23, 2011.
FA 10-019	Weatherization Assistance for Low-Income Persons CFDA 81.042	Procedures for advancing funds were not sufficient to ensure that the advances were limited to the minimum amounts needed and timed to be in accordance with immediate cash requirements of the subgrantees.	Partially Corrected	FDEO agrees to monitor expenditures closely and work with the subgrantees to expend their advances adequately within the contract period. This monitoring of advances along with other monitoring will be performed by a CPA firm. This monitoring should be complete by February 2012. The procedures for advancing funds will be established and implemented at the completion of the monitoring cycle. These procedures should be in place by April 2012.
FA 10-020	Weatherization Assistance for Low-Income Persons CFDA 81.042	Monitoring visits did not always include the required number of client dwelling inspections for weatherization contracts awarded pursuant to the 2009-2011 State Plan.	Fully Corrected	By the end of the 2009-2011 cycle FDEO inspections of client dwellings exceeded the required 5% identified in the State Plan.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-049	Low-Income Home Energy Assistance Program (LIHEAP) CFDA 93.568	Procedures did not effectively ensure that no more than 15 percent of LIHEAP funds were used for low-cost residential weatherization or other energy-related home repairs for low-income households.	Partially Corrected	The Division of Community Assistance has established a process to ensure that there is not a reoccurrence of this finding. This process includes the establishment of a separate grant to control the costs and to ensure that no more than 15 percent of LIHEAP funds are used for low-cost residential weatherization or other energy-related home repairs for low-income households. A memorandum of agreement establishing the grant was executed effective August 15, 2011.
FA 10-050	CCDF (Child Care and Development Fund) Cluster CFDA Nos. 93.575, 93.596, and 93.713	Effective security access controls had not been established for the Enhanced Field System (EFS) and the Consolidated Database.	Fully Corrected	FAWI developed a process for maintaining a current list of users and their access privileges. Periodic reviews of the access list will be conducted and any changes necessary will be made. Access authorization forms have been completed for IT staff with access allowing change of information to the Consolidated Database. Additionally, FAWI discontinued the process of using generic user IDs and passwords to access the Consolidated Database. All users of the Consolidated Database have been assigned individual user IDs and accounts.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-003 FA 09-001	Child Nutrition Cluster CFDA Nos. 10.553, 10.555, 10.556, and 10.559	Florida Department of Education (FDOE) management had not implemented certain access security controls for the Child Nutrition Program (CNP) System.	Not Corrected	The revisions to access security controls have been included in the planned updates to the Child Nutrition Program (CNP) software. The CNP software update has been postponed due to the passage of Senate Bill 1312, which will transfer administration of child nutrition programs from the Department of Education to the Department of Agriculture and Consumer Services. The Department of Agriculture will determine next steps as they relate to CNP system updates.
FA 10-022 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) or finalized a current Information Systems Development Methodology (ISDM) manual. In addition, FDOE management had not established effective access security controls for CARDS.	Partially Corrected	<p>Procedures were enhanced to review all access privileges for CARDS. Additionally, a primary and secondary CARDS Administrator has been identified.</p> <p>For external CARDS users, access is requested by the individual in the CARDS system. Once the applicant has completed the necessary steps, he/she will print out the auto populated request form. This form is then signed by the Fiscal Officer of the agency, designating the appropriate roles, and mailed to the Comptroller's Office. However, in order to expedite access approval, a fax or scanned copy can be considered. The original must be mailed and filed.</p> <p>For internal DOE users, the same process applies; however, the Comptroller is required to sign ALL applications before access is granted.</p> <p>A quarterly email is sent out to all Fiscal Officers for review and verification that the CARDS access is still necessary for each agency user. This email is generated from the CARDS system. DOE internal users are verified periodically on an active employee list from production control (Adhoc Peoplefirst Query); in addition, every quarter an email is sent to the Bureau Chiefs/Managers to verify access for their staff.</p> <p>Although significant steps have been taken with regard to this finding, not all of the enhanced access security controls were completed as of June 30, 2011.</p> <p>The ISDM has been revised to implement a standard that prescribes a methodology to ensure necessary system security considerations are fully addressed upon implementation.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-023	Title I Grants to Local Educational Agencies CFDA No. 84.010	FDOE did not reduce allocations of Title I funding to a Local Educational Agency (LEA) that did not meet its maintenance of effort (MOE) requirement.	Fully Corrected	The FDOE audit resolution and audit monitoring staff have worked closely with the LEA. As a result of that consultation and with full agreement by the LEA, a decision was made to not request a waiver but instead reduce the LEAs Title I funding for the relevant year by the amount of the MOE deficiency.
FA 10-024	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 had not implemented certain access security controls for the K-12 Student and Staff Database System.	Fully Corrected	Implementation of this recommendation is dependent upon action by the Northwest Regional Data Center (NWRDC). The issue has been discussed with the director of NWRDC and the recommendation is pending further discussion and consideration by the NWRDC Board Members.
FA 10-025	Title I, Part A Cluster CFDA Nos. 84.010 and 84.389	FDOE had not ensured that local educational agencies (LEAs) met comparability requirements.	Fully Corrected	Based on the documentation submitted by FDOE, USED issued a letter dated September 2010, stating that this finding was resolved.
FA 10-026	Special Education Cluster CFDA Nos. 84.027, 84.173, 84.391, and 84.392	FDOE did not meet the maintenance of effort (MOE) requirement.	Finding No Longer Valid	FDOE is in discussion with representatives of USED regarding this finding. All further action is pending guidance from USED. USED informed FDOE on September 30, 2011, that the methodology that had been used for many years to calculate the maintenance of effort was incorrect and instructed FDOE to develop a new calculation method. This methodology had been audited annually, as part of the Auditor General's A-133 audit, with no findings.
FA 10-027 FA 09-020	Federal Family Education Loans (FFEL) CFDA No. 84.032	FDOE management had not implemented certain change management and access security controls for the Federal Family Education Loans (FFEL) System.	Fully Corrected	As of February 21, 2011, FDOE has implemented change management and access security controls for the FFEL System to address this finding.
FA 10-028	Career and Technical Education – Basic Grants to States (CTE) CFDA No. 84.048	FDOE was continuing to negotiate an agreement on its time distribution system with USED, and, as a result, FDOE did not obtain periodic certifications for employees whose salaries and benefits were paid solely from CTE Program funds.	Not Corrected	As discussed during the FY 2009-2010 audit meetings, the substantiation of the salary costs charged to the program is fully consistent with the requirements of the existing approved substitute system. FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system. Although FDOE would prefer to wait for USED approval prior to making any changes, FDOE is prepared to implement a semi-annual certification for employees working 100% on a single cost objective.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-029	Vocational Rehabilitation Cluster (VR) CFDA Nos. 84.126 and 84.390	FDOE was continuing to negotiate an agreement on its time distribution system, and, as a result, FDOE did not maintain appropriate records to support salaries and benefits charged to the VR Program.	Partially Corrected	Effective May 1, 2011, FDOE's Division of Vocational Rehabilitation (FDOE/DVR) implemented a time and effort tracking system that is used by staff, who works on more than one cost objective. The FDOE/DVR tracker application provides a detailed report of hours worked and the percentage of time and effort attributed to each cost objective. FDOE/DBS has also implemented a time and effort tracking system. FDOE/DVR and DBS will continue to track time and effort during the specified months identified in the FDOE substitute system and will implement approved changes to the substitute system after conclusion of ongoing negotiations.  FDOE continues to negotiate with appropriate entities within the USED to secure approval for enhancements to the existing system; however, FDOE is prepared to implement a semi-annual certification for employees working 100% on a single cost objective prior to receiving USED approval.
FA 10-030 FA 09-022 FA 08-020 FA 07-030 FA 05-037 FA-04-033 FA 03-42	Vocational Rehabilitation Cluster (VR) CFDA Nos. 84.126 and 84.390	FDOE did not always timely authorize expenditures for client services.	Fully Corrected	FDOE/DVR continues to address adherence to prescribed procedures in Supervisory Training and New Counselor Training, through communication with Area staff, and through performance reviews. FDOE/DVR held a Supervisory Training February 22-24, 2011, which included a review of financial accountability and responsibility. FDOE/DVR has developed an automated supervisor approval process in the Rehabilitation Information Management System (RIMS) to address this issue, and it is anticipated that this process will be available by September 30, 2011.
FA 10-031	Vocational Rehabilitation Cluster (VR) CFDA Nos. 84.126 and 84.390	FDOE did not ensure that adequate information technology security controls had been established for the Accessible Web-Based Activity and Reporting Environment (AWARE) System.	Fully Corrected	Procedures for granting temporary access to the contractor (i.e., Alliance Enterprises, makers of AWARE) have been completed and implemented. Alliance makes a request to AWARE support for temporary access to diagnose and correct technical issues and Sys Admin rights are immediately revoked by FDOE Division of Blind Services upon completion. This temporary access is only granted 2-3 times per year, lasts a few hours and would typically not span a full day.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-034	State Fiscal Stabilization Fund (SFSF) Cluster CFDA Nos. 84.394 and 84.397	FDOE did not meet the SFSF maintenance of effort (MOE) requirement for the Education State Grants due to insufficient availability of MOE funds.	Fully Corrected	<p>Congress, in the enactment of the American Recovery and Reinvestment Act (ARRA), clearly anticipated that many states would not be able to meet the maintenance of effort requirement (MOE) for the State Fiscal Stabilization Fund grants. In order to make these funds available to states that could not meet the requirement, Congress established requirements and a process for securing a waiver of the MOE requirement. From the very beginning, Florida has informed the USED that it would not meet the MOE requirement and has followed all of the requirements for the waiver. As stated in the agency's response to the finding, FDOE continues to follow all USED guidelines and requests with respect to the waiver request. The Florida application for a waiver of the MOE requirements for the State Fiscal Stabilization Fund (SFSF) was submitted to USED on November 17, 2010, for 2008-09 (FY 2009), 2009-10 (FY 2010), and 2010-11 (FY 2011). The waiver proposal was prepared with an expectation that the documentation for the three years would be approved by USDOE. There was no specific guidance about the expected standard for <u>final</u> versus <u>estimated</u> data for applicant states for MOE compliance. The Florida Department of Education has since learned that USED has chosen to withhold the final waiver determination until <u>final</u> data for each of the fiscal years are available. On March 24, 2011, USED approved the Florida MOE waiver request for 2008-09 (FY 2009) only, which was the only year for which final data were available. On January 20, FDOE received USED approval for 2009-10 in addition to 2008-09.</p> <p>FDOE has been and continues to be fully compliant with all requirements regarding the waiver and there is no corrective action that the FDOE can or should take in regard to this finding. There is no reason to believe that Florida will need to return any SFSF funds.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF EDUCATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-035	Federal Family Education Loans (FFEL) CFDA No. 84.032  Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDOE procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure amounts reported were accurate.	Fully Corrected	After the May 16, 2011, Federal Reporting Workshop, the procedures to prepare the SEFA were enhanced to include the reporting of net loan guarantees for the FFEL Program, as prescribed by Division of Financial Services. Additionally, several year-end grant reconciliations were performed to ensure treatment of expenditures and encumbrances were in the proper period(s).
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.	Fully Corrected	FDOE has revised the ISDM to implement a set of standards that prescribe a methodology to ensure necessary system security considerations are fully addressed upon implementation.
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.	Fully Corrected	On December 8, 2011, USED issued a letter entitled “Cooperative Audit Resolution of Closed Audit Findings” which constituted the final program determinations for all of the referenced findings. Additionally, USED staff monitored this program in 2010 and had no findings in regard to these issues.
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	FDOE/DVR continues to address adherence to Federal eligibility requirements with counselors and supervisors through annual training, new counselor training, communication with area staff and counselor performance reviews.
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.	Fully Corrected	FDOE/DVR continues to address adherence to its prescribed procedures through new counselor training, annual supervisory training, communication with area offices and annual counselor performance reviews.

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-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<b><u>Paragraph/Finding No. (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b>
FA 10-015	Capitalization Grants for Drinking Water State Revolving Funds (DWSRF) CFDA No. 66.468	FDEP did not provide for and submit an annual audit required by the grant agreements.	Fully Corrected	The FDEP Office of Inspector General issued the annual audit for fiscal year 2009-10 on June 28th 2011 prior to the grant deadline. The OIG has now submitted all of the required audits. In addition, the OIG has included the audit for fiscal year 2010-11 on the upcoming audit plan. To ensure timeliness, the OIG will coordinate with the Auditor General on audit field work. The OIG has also trained additional staff to perform the audit to minimize the possibility of scheduling conflicts causing delays in audit completion.

Note: (1) Paragraph/Finding No. refers to audit findings in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Joseph Aita, Director of Auditing

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-004	Child and Adult Care Food Program CFDA No. 10.558	The Florida Department of Health (FDOH) had not employed effective access security controls in the operation of the Management Information and Payment System.	Partially Corrected	Partially corrected on January 11, 2011.
FA 10-039	Public Health Emergency Preparedness CFDA No. 93.069	FDOH did not always maintain records to support salaries and benefits charged to the Program. Additionally, various methodologies used by county health departments to allocate salaries resulted in overcharges to the Program.	Significantly different corrective action than previously planned	<p>The Bureau of Revenue Management (BRM), has reinforced the timekeeping procedures through Financial Memorandum 12-02, (FM 12-02), effective 7/1/11. As in the past, FM 12-02 requires that time be allocated according to specific rules which conform to the requirements of Federal Title 2 Code for Federal Regulation 225. FM 12-02 establishes new procedures for meeting the standards for payroll documentation and certification at county health departments (CHDs) and central program offices that receive federal funding.</p> <p>FM 12-02 also highlights the State of Florida record retention policy which requires that documents supporting salary and benefit charges be kept on file for audits (5 to 7 years).</p> <p>As part of the updated timekeeping requirements, Electronic Employee Activity Reports system (EARs) was enhanced to allow greater accessibility and accountability for tracking time reporting and certification by county health department employees. The Bureau of Preparedness and Response (BPR) will continue to monitor salary allocations on all BPR funded personnel throughout the department to ensure consistency with program activities.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-040	Public Health Emergency Preparedness CFDA No. 93.069	FDOH did not timely identify valid expenditures to meet the matching requirement for the Public Health Emergency Preparedness grant and did not maintain records to support salary costs claimed for matching purposes.	Fully Corrected	<p>BPR has implemented new changes in their processes for identifying valid expenditures for matching funds for its cooperative agreements beginning with fiscal year 2011-12 funding. The proposed matching funds will be identified and included in the Cost Sharing Form with the respective account codes, and be routed internally (with the grant applications) and approved by the BRM before being submitted to the federal funding agencies.</p> <p>A unique OCA (Other Cost Accumulator), TERSM, has been identified to track costs for the CDC cooperative agreement. It has been determined that a unique OCA is not necessary at this time for the Office of the Assistant Secretary for Preparedness and Response (ASPR) cooperative agreement, as all matching funds are contributed by local providers, with attestations as in-kind contributions.</p> <p>BRM distributed updated timekeeping requirements (effective 7/1/11) which explain how and when to report time efforts for activities utilized for match in the 2011-12 funding year. The instructions will be distributed by BPR prior to the grant award date of 8/9/11. Staff will be periodically reminded of these guidelines as further reinforcement.</p> <p>BPR will also ensure that supporting documentation is maintained in the files in accordance with department guidelines, which include the requirement that documents supporting salary and benefit charges be kept on file for audits (5 to 7 years.) The BPR is responsible for maintaining these records for Central Office program staff, CHDs will maintain these documents locally (i.e. EARS Reports &amp; Manual Records).</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-047	Refugee and Entrant Assistance – State Administered Programs CFDA No. 93.566	FDOH did not always maintain appropriate documentation to support salary and benefits charged to the Program. Additionally, FDOH did not correctly allocate salary and benefits for employees that worked on the Program and the Haitian Relief Effort Programs.	Fully Corrected	<p>All employees who work solely on Refugee and Entrant Assistance Program (REAP) are required to complete “Single Federal Award Certifications” in January and July of each year. This includes employees who began work during the six month period following the prior certification collection. This issue is now resolved.</p> <p>The Haitian Relief Effort was executed as an emergency response to the earthquake in Haiti on 2010. During this extraordinary circumstance, employees were responsible for assisting on the Haitian Relief Effort in addition to their regular work and therefore were required to complete “Daily Time Records for Employees Working Multiple Programs” forms. Subsequent to the AG’s audit, United State Department of Health and Human Services (USDHHS) also conducted an audit which identified the same discrepancy for the three employees who worked on both REAP and the Haitian Relief Effort but were incorrectly charged only to REAP. When FDOH was informed of the mistake, corrective action was taken by reallocating the proportionate amount of salary and employee benefit costs, based on the timesheet actual hours worked, to the Haitian Relief Effort. This issue is now resolved.</p> <p>Regarding the certification and timekeeping requirements, Central Office Refugee Health Program staff conducted conference calls with the CHDs and will continue to strengthen efforts to remind staff of existing policies for certification and timekeeping, particularly during disasters/emergency response. This issue is now resolved.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-053	Children's Health Insurance Program (CHIP) CFDA No. 93.767	FDOH management had not implemented certain data modification controls for the Case Management Data Systems (CMDS).	Partially Corrected	FDOH Children's Medical Services Network (CMSN) implemented an internal operating procedure regarding the installation procedures. CMDS Pilot begins March 1, 2012 for the third-party administrator (TPA) system with statewide rollout August 1, 2012. CMDS will continue claims payment for dates of service prior to each region's TPA implementation date with elimination of CMDS in 2013.
FA 10-054	Children's Health Insurance Program CFDA No. 93.767	FDOH procedures for monitoring the reasonableness of capitation rates were not sufficient to prevent the accumulation of a significant cash balance. Additionally, FDOH cannot fully demonstrate that Capitation Account funds were used for allowable costs.	Partially Corrected	In consultation with the Agency for Health Care Administration, FDOH implemented a process for monitoring the cash balance in the trust fund to prevent accumulation of excess cash on hand. As part of this agreement, FDOH returned the questioned costs of \$2,000,000.00 by offsetting the March 2011 TITLE XXI CMS Network invoice (No. AF1103020, 3/28/11).  To reduce the trust fund balance in the CHIP account, \$8,239,727.95 was also returned by offset to the invoice.
FA 10-055 FA 09-054	Children's Health Insurance Program CFDA No. 93.767	With respect to contracts with the University of Florida (UF), FDOH procedures did not always 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	A letter has been sent by FDOH to UF requesting repayment of the \$11,356,970 that is due for contract COQCJ. We will work with the Division of Administration & executive leadership regarding what the next steps should be on other FDOH contracts.
FA 10-056 FA 09-054	Children's Health Insurance Program CFDA No. 93.767	FDOH did not fully demonstrate the appropriateness of the costs charged to Federal programs with respect to contracts with UF.	Partially Corrected	FDOH, including CMSN, is working with UF to obtain full compliance with all federal regulations.  FDOH CMSN has included this documentation in each contract file in compliance with OMB A-87.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-069 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	BPR has implemented a new process which requires that all non-full time employees as well as contracted employees be included in 100% timekeeping procedures, ensuring collection of all required Federal single audit forms. The forms are scanned to a central folder on the network drive which enables compliance with documentation requests. BPR continues to identify applicable supervisors and provide them with the necessary information to correctly approve employees 100% timekeeping forms and process them in a timely manner.  BPR will test compliance quarterly, (beginning 9/11), document results and problem-solve compliance issues as they arise.
FA 10-070	HIV Care Formula Grants CFDA No. 93.917	Eligibility determination procedures were not sufficient to ensure that only eligible individuals received AIDS Drug Assistance Program benefits (ADAP).	Fully Corrected	Revision of the eligibility manual to include clearer instructions for documenting eligibility screening in client files, file maintenance procedures & file retention guidelines has been completed.  CAREWare updated to include proof of insurance/denial category has been completed.  The planned monthly data matches between CAREware and Florida Medicaid Management Information System (FLMMIS) have not taken place as planned because all of the required data are not available. CAREWare is now requiring a Social Security Number (SSN) on all clients. In the future, when the department implements the master person index identifier, the process will be greatly simplified. In the interim, ADAP is performing quarterly validation of clients against FLMMIS as further assurance that clients are not on Medicaid. ADAP staff has received training & are evaluating how best to achieve a monthly cross match with Medicaid. Since SSNs are now being captured in CAREWare, it is expected that the data match between CAREWare & Medicaid will begin in August 2011.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF HEALTH**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<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	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.	Fully Corrected	Developed an Access Database to extract Cash Management Improvement Act (CMIA) account information consistent with the Automation Project Request. Email Outlook procedures were re-enforced and strengthened to improve the validation process on CMIA reporting accounts among Revenue Management staffs, Budget staffs and Department of Financial Services. These steps were put in place beginning with the 10-11 fiscal year.
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, FDOH did not always maintain records to support salary and benefits charged to the Program.	Partially Corrected	MED3000, the contracted Third Party Administrator is currently in the design phase of the project. The project is currently developing on time and within budgeted forecast. Project development is still anticipated to be completed by March 2012 and be operational statewide by June 2012.
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, 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.	Fully 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.  Monthly encumbrance and expenditure reports are reviewed by Public Health Preparedness managers, refresher trainings were conducted one-on-one with employees having difficulty completing the time keeping logs correctly, and the Administrative Services Unit has revised the calculation method for allocating leave time to multiple programs.

Note: (1) Paragraph/Finding No(s) refer to audit findings in report No. 2007-146 (FA 06-), report No. 2008-141 (FA 07-), report No. 2009-144 (FA 08-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

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

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF REVENUE**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-042	TANF (Temporary Assistance for Needy Families) Cluster CFDA Nos. 93.558, 93.714, and 93.716	Florida Department of Children and Family Services (FDCFS) did not timely impose Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanctions on clients who were receiving TANF benefits.	Fully Corrected	FDOR continues to work in partnership with the Department of Children and Families to improve the sanction process.
FA 10-044 FA 09-048	Child Support Enforcement (CSE) CFDA No. 93.563	Deficiencies continued to exist regarding the timeliness of FDOR's establishment of support obligations or commencement of proceedings to establish support obligations and, if necessary, paternity.	Not Corrected	<p>The Department agrees with the finding and recommendation. The design of the final phase of CAMS includes the ability to monitor case processing time frames for cases needing paternity and/or support order establishment. The FLORIDA System does not currently include this level of functionality.</p> <p>While CAMS will provide the ability to monitor case processing time frames for these cases, it is also noted that each year the Department is seeing large growth in the number of service requests requiring paternity and initial support order establishment. The annual number of service requests requiring an initial order for support has grown from 136,659 to 149,552 in FFY 2007/08 and FFY 2009/10 respectively, a 9.4% increase. Continued growth in these types of service requests will continue to create challenges in meeting case processing time frames.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF REVENUE**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>Additionally, the federal time standard for establishing a support order or completing service of process within 90 days of locating the respondent was adopted in 1989. Since then, there have been many improvements in the location resources and activities available to the Department. Information about a noncustodial parent's whereabouts can be obtained and verified within a few days of opening a case, which starts the 90-day time frame. However, before a petition can be prepared and filed with the court in a civil action, the Department must obtain certain information from the custodial parent, including financial affidavits and paternity declarations. Any delay in obtaining information from the custodial parent, which may require sanctions for noncooperation in public assistance cases, places the 90-day time frame in jeopardy. Whether the 90-day time frame can be met also depends on the ability of the sheriffs' offices and private process servers to serve papers timely. A confirmed location does not ensure timely service of process. Some respondents move frequently, have multiple addresses, or are not there when the process server attempts to serve them.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF REVENUE**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-045 FA 09-050 FA 08-043	Child Support Enforcement (CSE) CFDA No. 93.563	For interstate cases, deficiencies continued to exist in the provision of required child support services within specified time frames.	Not Corrected	<p>The Department agrees with the finding and recommendation. In January 2011, the Department published three new sections of procedures (Intergovernmental Support-Initiating Interstate Establishment, Responding Interstate, and International Case Processing) and approximately 10 new job aids that train staff and further clarify time frames and requirements.</p> <p>The design of the final phase of CAMS includes the ability to monitor case processing time frames for interstate cases. The FLORIDA System does not currently include this level of functionality.</p> <p>While CAMS will provide the ability to monitor case processing time frames for these cases, it is also noted that each year the Department is seeing large growth in the number of interstate initiating service requests. The Department has experienced a 17.9% increase in new interstate initiating service requests in FFY 2007/08 (10,158) and FFY 2009/10 (11,981). Continued growth in these types of service requests will continue to create challenges in meeting case processing time frames.</p>

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF REVENUE**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
				<p>Additionally, the federal regulations establishing the interstate case processing time frames do not reflect the changes and improvements to the Program's processes to locate parents and verify location. Information about a noncustodial parent's whereabouts can be obtained and verified within a few days of opening a case, in effect, starting the case processing time frames. However, additional actions often must occur before a case can be initiated to the responding state (i.e., completion of the UISFA documents). Any delay in obtaining information from the custodial parent, including utilizing available noncooperation procedures, places the 90-day time frame in jeopardy.</p>
FA 10-046 FA 09-045 FA 08-039	Child Support Enforcement (CSE) CFDA No. 93.563	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.	Partially Corrected	FDOR engaged a vendor to conduct an SAS 70 Type II audit to address the operations' effectiveness of the controls reviewed in the Type I audit. The vendor's fieldwork is scheduled to be conducted during the June–July 2011 time frame. FDOR issued a final monitoring report in June 2011 that addressed February–March 2011 monitoring results. On-site monitoring of SDU operations is scheduled through calendar year 2011.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF REVENUE**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 09-046 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 (CSE) 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.	Not Corrected	User Acceptance Testing is in process on the design requirements for CAMS Phase II.
FA 04-052	Child Support Enforcement (CSE) 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.	Fully Corrected	The Department and the federal Office of Child Support Enforcement entered into a Memorandum of Understanding on February 24, 2011, for the purpose of resolving all matters at issue in the Department's administrative appeals of disallowances associated with the limited cost audit. The subsequent issuance of a federal grant award constituted full payment of all claims for the period July 1, 1998, through June 30, 2005. This grant plus monies recouped from eight Clerks resulted in payments of additional federal matching funds totaling \$13.3 million to 59 Clerks of the Circuit Courts on June 2, 2011.

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-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DEPARTMENT OF TRANSPORTATION**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-013 FA 09-015	Highway Planning and Construction CFDA No. 20.205	FDOT program managers did not always follow established procedures for receiving and reviewing subrecipient audit reports or maintaining project information in the Florida Single Audit Automated (FSAA) System.	Fully Corrected	The OIG has addressed this issue over the past year by conducting five compliance reviews, seven training classes in 2010 and providing necessary guidance to the districts on an ongoing basis through routine e-mail correspondence and quarterly OIG newsletters.
FA 10-014	Highway Planning and Construction CFDA No. 20.205	FDOT did not have sufficient procedures in place to ensure the performance of during-the-award monitoring of subrecipients.	Not Corrected	Local Agency Program will develop procedures to address the selection of subrecipients to be monitored, the frequency at which monitoring should be performed, the criteria used during the monitoring, and the documentation to be maintained. Preliminary discussion with the State Construction Office Director and Production Support Office Manager have taken place to determine appropriate actions to be taken.
FA 10-058	Medicaid Cluster CFDA Nos. 93.775, 93.776, 93.777, and 93.778	Controls were not sufficient to ensure that amounts paid by FAHCA to the Commission for Transportation Disadvantaged (CTD) or amounts paid by CTD to transportation providers under a Medicaid transportation program were reasonable.	Not Corrected	The Commission for the Transportation Disadvantaged (CTD) will be providing the Agency for Health Care Administration (AHCA) with administrative costs audits for FY 2009/2010 and 2010/2011.
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 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.	Fully Corrected	The Single Audit Coordinator will continue working with the districts and central office on an ongoing basis to assess the progress for Single Audit monitoring.

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-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DIVISION OF EMERGENCY MANAGEMENT**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-074 FA 09-077 FA 08-081	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	The Florida Division of Emergency Management (FDEM) made payments without adequate documentation to demonstrate that costs were allowable and reasonable.	Partially Corrected	FDEM follows the FLPA Project Payment Process Guide for Financial Specialists specifying the required documentation and review process necessary to justify a payment for work performed and reimbursed under the Public Assistance Program.
FA 10-075 FA 09-078 FA 08-084 FA 07-070	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM was continuing its efforts to reconcile the payments made to one subgrantee to the final costs of closed projects.	Partially Corrected	All Miami-Dade county final inspections for this event have been submitted to FEMA, with 45 pending final processing. The final financial reconciliation will be completed once the projects are processed. Miami-Dade county returned outstanding interest in the amount of \$492,754.57 on 6/24/2011.
FA 10-076 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	Access controls are specified in the Administrative Procedures for FloridaPA.org SOG. All standards of the Information Security Officer memorandum, FloridaPA.org Password Policy, dated Jul 16, 2010 have been implemented with the exception of "Password Recycling", which will be included in the next system update.
FA 10-077 FA 09-082 FA 08-082	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	In a prior audit, we noted that FDCA drew 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, these funds had not been restored to the 2000 South Florida Floods subaccount as FDEM management was awaiting a response from FEMA.	Fully Corrected	The wildfire grant deficit issue has been resolved and the referenced funds were restored to the 2000 South Florida Floods subaccount on 4/28/11.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DIVISION OF EMERGENCY MANAGEMENT**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-078 FA 09-083	Disaster Grants – Public Assistance (Presidentially Declared Disasters) CFDA No. 97.036	FDEM had not developed reporting policies to provide for the subgrantees' submission of information on projects through the final closeout payment. Additionally, our audit disclosed that FDEM had excluded from the Quarterly Reports submitted to FEMA project information for some subgrantees.	Fully Corrected	FDEM continues to monitor and require compliance with the quarterly report procedures established July 12, 2010.
FA 10-079 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, related FDEM records were inaccurate and incomplete.	Fully Corrected	FDEM is following the Final Inspection SOG. FEMA has continued to hold State staff at current levels while downsizing its own staff.  FDEM is following the SOP for Refund Process and Tracking and is actively seeking reimbursement for overpayments.
FA 10-080	Hazard Mitigation Grant Program CFDA No. 97.039	FDEM overpaid one subgrantee and incorrectly allocated costs associated with the design and development of FloridaMitigation.org, the computer system used in the administration of the Hazard Mitigation Program.	<b>Part 1:</b> Significantly different corrective action than previously planned  <b>Part 2:</b> Fully Corrected	<b><u>Part 1: Overpayment payment to City of Miami (\$11,141.88):</u></b> Upon further review of the information provided the City of Miami (provided on 2/25), the State concurred with their explanation to the finding (3/29). It has been determined that it was an administrative error on the Summary of Documentation for Payment # 5, which caused the appearance of an overpayment. Therefore FDEM did not have to recoup funding in the amount of \$11,142.88, from the City of Miami. Documentation is available for review.  <b><u>Part 2: Incorrect allocation of funding (\$24, 647.50) under FEMA- 1595-DR-FL:</u></b> FDEM corrected the allocation of cost associated with the design and development of FloridaMitigation.org, the computer system used in the administration of the Hazard Mitigation Program in accordance with the approved staffing plan for allocating costs to the appropriate disaster grants.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA DIVISION OF EMERGENCY MANAGEMENT**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-081	Emergency Management Performance Grants CFDA No. 97.042	FDEM incurred expenditures which were not approved by FEMA and did not appear to be necessary under the terms of the grant.	Fully Corrected	FDEM has scheduled regular monthly meetings to discuss all expenditures and balances for each project funded under the Emergency Management Performance Grant. Any budget changes are submitted to FEMA for approval prior to authorizing purchases. FDEM received approval from FEMA on December 12, 2011, for the \$48,700 kitchen costs.
FA 10-082	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.	Partially Corrected	FDEM concurs with the finding and will be more diligent in future programmatic reviews.
FA 10-083	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDEM did not maintain a mechanism to adequately track Federal funds awarded to ensure 80 percent of the funds were obligated to local governments and that the funds were obligated within 45 days of the grant award date.	Partially Corrected	FDEM concurs with the finding. A tracking mechanism was created to document the award information.
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.	Fully Corrected	FDEM concurs with the finding and has revised the Grant Operations Guide reflective on the Auditor General's recommendations.

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-), report No. 2010-165 (FA 09-), or report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA OFFICE OF STATE COURTS ADMINISTRATOR (FOSCA)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-006	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories CFDA No. 16.803	FOSCA submitted an agreement to FDLE which proposed the payment of indirect costs in excess of the amount allowed pursuant to Federal regulations. FDLE's review did not detect the provisions allowing the excess indirect costs.	Fully Corrected	The FOSCA responded to findings of the Auditor General's Office immediately following the June 2010 meeting where the issue of indirect cost was raised. 1) The FOSCA requested the indirect costs be removed on an expenditure report to FDLE that was submitted but pending payment. Consequently, FOSCA was never paid any indirect costs associated with pass-through funds as had been approved by FDLE on the original program budget. 2) The Drug Court Expansion Program budget was adjusted to reflect an adjusted indirect cost calculation that follows the Federal regulations. The original indirect cost amount of \$819,000 was adjusted to \$82,230 and is based only on personnel charges and other non pass-through funds in accordance with the Federal regulations. 3) The FOSCA examined each County Grant-in-Aid agreement and each county's indirect cost plan. Four counties had been paid for indirect costs not allowed by Federal regulations. All four counties (Volusia, Marion, Pinellas and Orange) have accounted for the overpayment and made the necessary deduction or returned the funds from reimbursements (total of \$2,188.16) as requested. All counties participating in this project have adjusted their budgets to either take no indirect costs or to reflect indirect costs consistent with the Federal regulations.

Note: (1) Paragraph/Finding No(s). Refer to audit findings in report No. 2011-167 (FA 10-006).

Name and Title of Responsible Official: Elizabeth H. Goodner, State Courts Administrator

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA AGRICULTURAL AND MECHANICAL UNIVERSITY (FAMU)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-085 FA 09-092	Student Financial Assistance (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 is continuing to reconcile student balances and will provide documentation as required the by the federal cognitive agency.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Michelle J. Williams/Interim Director Student Financial Aid

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA ATLANTIC UNIVERSITY (FAU)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-107 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.	Fully Corrected	Recently FAU received a review of their DS2 submission, which listed the internal policies and procedures for handling of Federal awards, from USDHHS. In the review there were no comments related to the handling of CAS exemptions by FAU. Additionally, NSF took no exception to the corrective action proposed. During FY11 FAU had significantly reduced the amount of CAS exemptions to \$16,782. Combining the three statements above and the continuing effort by FAU to reduce and/or eliminate CAS exemptions, it, would appear that FAU has enough support to clear the prior audit finding.

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. 2010-165 (FA 09-), or in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Signed by: Dennis Crudele 11/03/2011  
 Dennis Crudele, Senior Vice President for Financial Affairs

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA INTERNATIONAL UNIVERSITY (FIU)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	As of December 16, 2010, central functional units no longer have access to implement security changes. Segregation of approval and implementation of access has been separated to comply with the suggested best practice. Central functional units are restricted to only approve adjustments to access. The implementation of those adjustments to access is being completed by IT unit only.
FA 10-095 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.	Fully Corrected	Multiple run controls were created with each of the terms built in and setting them on the FATIDAL schedule with a Run From/To date. This way they automatically begin to run based on those dates, which are set to 5 days after census for each term and do not require manual intervention.
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 Completed	Information provided to the Department of Energy and we are awaiting a response.

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-), or in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Carlos Varona, Associate Director, Division of IT

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

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA STATE UNIVERSITY (FSU)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-108 FA 09-108	Research and Development (R&D) Cluster CFDA Nos. Various	Grants claiming CAS exemptions did not appear to qualify as unlike circumstances.	Not Corrected	When DHHS completes their current audit/report, and the final Federal resolution and information is available, FSU will reevaluate procedures if indicated.  In the meantime FSU will continue to follow the procedures in place with care and attention.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and Title of Responsible Officials: Ms. Olivia Pope, Assistant Vice President for Research

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**UNIVERSITY OF CENTRAL FLORIDA (UCF)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/ Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-106	Research and Development (R&D) Cluster CFDA Nos. Various	Expenses claimed as CAS exemptions for some grants did not appear to meet the unlike circumstances criterion.	Partially Corrected	The Office of Compliance contacted Mr. Darryl Mayes, National Director, Division of Cost Allocation (DCA), USDHHS. DCA's review of the University's Major Project Exemption policies and procedures remains pending.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**UNIVERSITY OF FLORIDA (UF)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-033	State Fiscal Stabilization Funds Cluster (SFSF) CFDA Nos. 84.394 and 84.397	Funds were used for past debt which is an unallowable charge to the program.	Not Corrected	The University believes the charge to the Federal award was allowable and valid.
FA 10-055	Children's Health Insurance Program CFDA No. 93.767	Questioned Federal contracts with FDOH and UF in regard to charges and designation as vendor relationships.	Not Corrected	The University disagrees with the audit finding.
FA 10-109 FA 09-109	Research and Development (R&D) Cluster CFDA Nos. 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 USDHHS audit is still pending. However, the University believes it has appropriate policies and procedures in place to ensure that CAS exemptions meet the criteria for "unlike circumstances" as contemplated by the cognizant agency.
FA 10-111 FA 09-110	R&D Cluster CFDA Nos. Various	Costs transfers were not timely or supported by adequate documentation.	Fully Corrected	Effective July 1, 2010, the University implemented a cost transfer process that requires completion of cost transfer forms to ensure that all salary transfers are adequately documented including related time-and-effort reports.
FA 10-111 FA 09-115	R&D Cluster CFDA Nos. Various	Time-and-effort certifications were not adequately supported.	Fully Corrected	Effective July 1, 2010, the University implemented a cost transfer process that requires completion of cost transfer forms to ensure that all salary transfers are adequately documented including related time-and-effort reports.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**UNIVERSITY OF SOUTH FLORIDA (USF)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-110	Research and Development (R&D) Cluster CFDA Nos. Various	Grants claiming CAS exemptions did not appear to qualify as unlike circumstances.	Fully Corrected	USF has Cost Accounting Standards (CAS) procedures in place, which include a CAS Exemption Form that is completed by the Principal Investigator (PI) to request an exception to the policies.  USF has augmented its training and guidance to better identify what is considered a "major project" and/or "unlike circumstance" as it relates to the circumstances that exist within the PI's department and supporting documentation to that effect is required for modifications and new awards.
FA 10-112	R&D Cluster CFDA Nos. Various	Costs transfers were not timely or supported by adequate documentation.	Fully Corrected	USF has procedures to ensure that Federal grant cost expenditure transfers are monitored for proper approval and compliance with the cost principals prescribed in OMB Circular A-21.  USF continually promotes compliance with federal, state and sponsor regulations through the regular issuance of Clarification or Change in Procedure (CCHIP) guidance. A CCHIP covering cost transfer compliance was originally issued in 2005-06 and has been revised and reissued.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-).

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, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-097 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 and 2009-10 fiscal years.	Fully Corrected	Procedures regarding the provision of exit counseling to FPL students, including a description of the various situations which could result in the need for exit counseling and how often these should be reviewed, have been documented and personnel have received substantial training on this process. A management review has likewise been instituted to ensure compliance with prescribed procedures and has noted no instances of non-compliance for the 2010-2011 fiscal year.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Colleen M. Asmus, Asst. Vice-President for Finance/University Controller

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**BREVARD COMMUNITY COLLEGE (BRVCC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Updated IT security limiting access to forms and classes only to those employees needing access to perform job requirements.
FA 10-094	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	Notification is sent to student or parent loan borrowers within 30 days of crediting their account with loan funds. Banner shows date letter was sent.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Indira Dzadoovsky, Director of Financial Aid and Veteran Affairs

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**BROWARD COLLEGE (BRWC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Per the auditor's suggestion at the exit conference last year, a meeting is held with the VPSA, AVP Financial Aid, and FA Analyst after the end of each semester. A report is run and reviewed to determine who accessed the system and the nature of changes. All parties sign off on the report.
FA 10-098	SFA Cluster CFDA No. 84.063	Returns of funds to Title IV HEOA programs were not completed for students that unofficially withdrew and attendance in at least one class was not always documented.	Partially Corrected	The College implemented a new procedure for faculty to record the LDA for all students during end of term grade reporting for all students who receive failing grades for any reason during the semester.  The registrar's office runs a report indicating all students who received all failing grades and withdrawals for the term and then asks faculty to provide documentation of attendance or class related activity aligned to the LDA.  These changes will be fully implemented for the 2011-12 fiscal year.
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.	Fully Corrected	Same process is followed for all Title IV funds. The College switched to Direct Lending; therefore, lenders are not involved.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and title of Responsible Officials: Angelia Millender, Vice President for Student Affairs and Enrollment Management

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**COLLEGE OF CENTRAL FLORIDA (CCF)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College took corrective action and improved internal access control procedures as required.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Dr. J. Harvey, Interim President

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**DAYTONA STATE COLLEGE (DSC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-036	Schedule of Expenditures of Federal Awards (SEFA) CFDA Nos. Various	The institution's procedures for preparing the SEFA were not adequate.	Fully Corrected	Procedures for preparation, review, and approval are now documented and training has taken place to ensure accuracy of form and tie out to Financial Statement documentation.
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Financial Aid Director reviews key financial aid tables every month to verify that any changes to the tables have been approved by the Director. The Director documents each month the review of the tables, and that documentation is available for review by the auditors.
FA 10-086	SFA Cluster CFDA Nos. Various	Satisfactory Academic Progress standards were not complied with and ineligible students received Title IV HEOA funds.	Fully Corrected	The College has reviewed all of the students as requested by the US Department of Education, and has provided the final response of this review to DOE. New financial aid Satisfactory Academic Progress standards were also implemented as required by changes in the federal regulations.
FA 10-099	SFA Cluster CFDA Nos. Various	The institution's procedures for determining and returning Title IV HEOA funds for students that officially and unofficially withdrew needed improvement. In addition, attendance in at least one class was not adequately documented.	Partially Corrected	The College has updated the grading process to capture the date of the last academic activity for students who earn an "F" and well as for students who unofficially withdraw ("FN" grade). Additional enhancements were implemented for future semesters. The College has provided to the US Department of Education the information they requested on specific students. The response from DOE was that no further action is required by the College.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Mary M. Fowler, Associate Vice President of Finance/Controller

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**EDISON STATE COLLEGE (ESC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 11-167 FA 10-095 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.	Fully Corrected	Exit counseling is being completed or materials provided for all students that must be notified of their exit counseling requirement within the timeframe required. 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-) or in report No. 2011-167 (FA 10-).

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)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 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 09-087) or in report No. 2011-167 (FA 10-084).

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, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	User access levels were adjusted as appropriate and compensating controls have been put in place to ensure compliance.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Susan Urban, Director, Financial Aid      [Susan.Urban@FKCC.edu](mailto:Susan.Urban@FKCC.edu)    305-809-3236  
Bryan Gilchrist, Director, Information Technology    [Bryan.Gilchrist@FKCC.edu](mailto:Bryan.Gilchrist@FKCC.edu)    305-809-3279

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FLORIDA STATE COLLEGE AT JACKSONVILLE (FSCJ)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-100 FA 09-101	Student Financial Assistance (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.	Fully Corrected	This finding was related to R2T4. This has been corrected by improving internal controls, automating withdrawal information, hiring staff and reassigning duties. 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-) or in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Peggy L. Boord, AVP - Financial Services

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**HILLSBOROUGH COMMUNITY COLLEGE (HCC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No. (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Certain access controls have been removed to ensure separation of duties.
FA 10-087	SFA Cluster CFDA Nos. 84.007 and 84.063	Satisfactory Academic Progress standards were not complied with and ineligible students received Title IV HEOA funds.	Fully Corrected	This process has been 95% automated to avoid potential errors resulting from manual input. For those students with older records (outside of the College's ERP system), Financial Aid and Student Services staff have established a manual review process to assure compliance.
FA 10-091	SFA Cluster CFDA No. 84.063	Attendance was not documented accurately or timely to determine eligibility for Pell awards. Recalculations were not performed as required and overawards resulted.	Partially Corrected	The College has changed its procedures so that system administrators have restricted the ability to enter non-attendance grades into the system after determined cut-off dates. Training regarding the importance of timely reporting of attendance has been instituted with instructional personnel and this situation will be closely monitored by Financial Aid staff.
FA 10-101	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution's procedures for timely determining and returning Title IV HEOA funds for students that officially and unofficially withdrew needed improvement.	Partially Corrected	The College has committed additional resources to respond to the volume of financial aid recipients to ensure recalculations are performed timely. The College will monitor staffing levels and staff training to ensure full compliance in the coming months.

Note: (1) Paragraph/Finding No. refers to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**NORTHWEST FLORIDA STATE COLLEGE (NWFSC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	IT controls and processes have been reviewed and updated to comply with recommended controls and improvements.
FA 10-088	SFA Cluster CFDA Nos. 84.007, 84.032, 84.033, and 84.063	Satisfactory Academic Progress standards were not complied with and ineligible students received Title IV HEOA funds.	Partially Corrected	All notifications to the students have been updated and includes the 2010-2011 web catalog and all other correspondence with students. The printed 2011-2012 catalog will be updated and approved by the Board of Trustees July 20, 2011. The Financial Aid Policy and Procedures Manual was also updated to align with the practice of not suspending students at the end of fall term unless it was a condition of their appeal. This is under review by USED.
FA 10-102	SFA Cluster CFDA Nos. 84.063 and 84.375	The institution's procedures for determining and returning Title IV HEOA funds for students that officially withdrew needed improvement.	Partially Corrected	\$3,038.69 has been returned to the USED. Student Services and Instructional Administration are still under review with procedures being updated to promote consistency in the determination of the exact date of a student's withdrawal from class or if a student stops attending a course. This is under review by USED.

Note: (1) Paragraph/Finding No(s) refer to audit findings in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Donna Utley, Associate Vice President - Business Services

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**PALM BEACH STATE COLLEGE (PBSC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Most employees have only "read" access to Financier. Employees are granted read or write access to Financier as required by their positions. Only the director or associate director can grant or modify access to Financier screens because they are the only staff with "write" access to Financier system control.  A report was created that shows all security changes to the Financier system. During 2011-12, the Vice President of Student Services will run and review this report monthly to monitor security access.
FA 10-103	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution's procedures for determining attendance in at least one class and returning Title IV HEOA funds needed improvement.	Fully Corrected	A process to monitor student attendance was tested in July 2011 and implemented for the fall 2011 term. This process requires faculty to submit a roster indicating which students have never attended class. Title IV aid does not pay for classes reported as "never attended."

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Richard Becker, VP, Administration & Business Service

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**PASCO-HERNANDO COMMUNITY COLLEGE (PHCC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No. (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Corrective action has been taken to address this issue.
FA 10-092	SFA Cluster CFDA No. 84.063	Pell disbursement dates in COD did not match institutional records.	Fully Corrected	A clerical data entry error resulted in an incorrect date of disbursement being sent to COD. The error has been corrected with COD.
FA 10-104	SFA Cluster CFDA Nos. 84.032 and 84.063	The institution's procedures for determining and returning Title IV HEOA funds for students that officially and unofficially withdrew needed improvement. In addition, attendance in at least one class was not adequately documented.	Fully Corrected	The Vice President of Instruction has reviewed with the faculty the importance of last date of attendance or if the student did not attend classes.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Ken Burdzinski, Vice President of Administration and Finance

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**POLK STATE COLLEGE (PSC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Compensating controls have been established to require dual review of petitions to override standards of academic process in the awarding of Title IV HEOA funds.
FA 10-105	SFA Cluster CFDA No. 84.063	The institution's procedures for determining and returning Title IV HEOA funds for students that officially and unofficially withdrew needed improvement.	Partially Corrected	The College continues to improve processes related to the return of Title IV HEOA funds by utilizing electronic withdrawal reports and the Federal online Return to Title IV calculator.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

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

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**ST. JOHNS RIVER STATE COLLEGE (SJRSC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	The College updated the security access to restrict personnel from completing actions that creates an internal control weakness. The Financial Aid security was updated and implemented to include the changes discussed last year.
FA 10-096	SFA Cluster CFDA No. 84.032	Enrollment status changes were not accurately or timely reported to NSLDS for FFEL student loan borrowers.	Fully Corrected	A system upgrade now automatically records the exact date/time of enrollment status changes, thereby correcting the problem causing errors in reporting status changes. The set-up in the specific validation table in our system was modified and tested in mid-September, 2010. Prior to this date, the process required manual intervention in the scheduling and running of a process to update enrollment status changes, resulting in some differences in the date/time the changes occurred. The upgrade has resolved this issue.  Additionally, the Roster File reporting schedule was thoroughly reviewed and updated to ensure timely reporting of the changes through the Clearinghouse to NSLDS. Reports are now produced monthly, and April was added to the schedule, to resolve the occasional late reporting of enrollment status changes.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Mike Hawkins, Chief Information Officer & Wayne Bodiford, Director of Financial Aid

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**SANTA FE COLLEGE (SFEC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 FA 09-087	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Partially Corrected	Programming has been developed and implemented to monitor changes and updates made to certain systems. Further refinement of reports created in process with an estimated completion date of 12/31/2011.
FA 10-094	SFA Cluster CFDA No. 84.268	The institution did not document the required notification, of student FDSL loan borrowers, within 30 days before or after crediting a student's account with FDSL funds.	Fully Corrected	
FA 10-096	SFA Cluster CFDA No. 84.268	Enrollment status changes were not accurately or timely reported to NSLDS for FDSL student loan borrowers.	Fully Corrected	

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2010-165 (FA 09-) or in report No. 2011-167 (FA 10-).

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, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084 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 implemented the following system changes:  1. Passwords in the Student Administration (SA) and Human Resources (HR) systems are set to change periodically to ensure adequate IT controls. Based upon our experience, the time frame for required password changes was selected to ensure current staffing levels can support the added volume of phone calls typically generated by these restrictions.  2. The Financial System also requires periodic password changes for users of that system.  3. All password enforcement rules are in place including password length, alpha-numeric, lock-out attempts, etc. For security reasons, the details of these requirements are not included in this response but are available for audit review upon request.
FA 10-095 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.	Fully 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 notification of exit requirements to withdrawal forms and applications for graduation to expand our notifications to students.

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-), report No. 2010-165 (FA 09-), or in report No. 2011-167 (FA 10-).

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, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-096	Student Financial Assistance (SFA) Cluster CFDA No. 84.032	Enrollment status changes were not accurately or timely reported to NSLDS for FFEL student loan borrowers.	Fully Corrected	Educational Records personnel received direct web access to NSLDS on September 10, 2010 for the purpose of directly reporting student withdrawals for Return of Title IV funds. As weekly reports are generated and withdrawal dates determined, NSLDS is notified, via their website, of the student's withdrawal date.
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	SCF implemented in December 2010 electronic processes within the student information management system to determine students who drop to less than half-time or withdraw such that compliance is maintained regarding the appropriate returns and reporting. In May 2011 electronic processes were implemented to ensure exit counseling requirements were done in a timely manner.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2007-146 (FA 06-) or report No. 2010-165 (FA 09-), or in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Dr. Carol Probstfeld, Vice President Business and Administrative Services, July 21, 2011

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**TALLAHASSEE COMMUNITY COLLEGE (TCC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<b><u>Paragraph/ Finding No(s).</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status</u></b>	<b><u>Comments</u></b>
FA 10-093	Student Financial Assistance (SFA) Cluster CFDA Nos. 84.032 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.	Fully Corrected	TCC has implemented revised procedures to ensure that unclaimed Title IV HEOA funds are timely identified and returned to applicable Federal programs and lenders.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-).

Name and Title of Responsible Official: Patricia Miller Manning, Controller

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**VALENCIA COMMUNITY COLLEGE (VCC)**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2011

<u>Paragraph/Finding No(s).(1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 10-084	Student Financial Assistance (SFA) Cluster CFDA Nos. Various	Certain access controls protecting the institution's IT resources needed improvement.	Fully Corrected	Access has been reviewed and controls are in place and we will continue to monitor.

Note: (1) Paragraph/Finding No(s). refer to audit findings in report No. 2011-167 (FA 10-).

Name and title of Responsible Official: Bradley Honious, Managing Director of Financial Aid