

Rick Scott
GOVERNOR



Jesse Panuccio
EXECUTIVE DIRECTOR

September 25, 2013

Mr. Jesse Panuccio, Executive Director
Department of Economic Opportunity
Suite 212, Caldwell Building
107 East Madison Street
Tallahassee, Florida 32399-4120

Dear Director Panuccio:


As required by Section 20.055(5)(h), Florida Statutes, we have prepared the attached status of corrective actions, as of September 25, 2013, taken by Department of Economic Opportunity for findings and recommendations contained in Auditor General (AG) Audit Report No. 2013-161, *State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards*, issued on March 28, 2013.

As a condition of receiving Federal funds, the U.S. Office of Management and Budget (OMB) requires, as described in OMB Circular A-133, an audit of the State's financial statements and major Federal awards programs. Pursuant to Section 11.45, Florida Statutes, the Auditor General conducted an audit of the basic financial statements of the State of Florida as of and for the fiscal year ended June 30, 2012. In addition, the AG audited the supplementary information contained in the State's Comprehensive Annual Financial Report and the State's Schedule of Expenditures of Federal Awards as well as the State's compliance with governing requirements for the Federal awards programs or program clusters that the AG identified as major programs for the fiscal year ended June 30, 2012.

The Department had 14 findings in this report, of which 11 have been fully corrected. The Department is in the process of correcting the remaining 3 findings; all of these remaining corrective actions are anticipated to be completed by calendar year end.

In accordance with Section 20.055(5)(h), Florida Statutes, I am also copying the Joint Legislative Auditing Committee. If you have any questions, please call me at (850) 245-7141 or Carolyn McGriff, Director of Auditing, at (850) 245-7136.

Sincerely,


Joseph K. Maleszewski, MBA, CIG, CIA, CISA
Interim Inspector General

JKM/cam

cc: Joint Legislative Auditing Committee
Chad Poppell, Chief of Staff

Enclosure

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<u>Paragraph/ Finding No(s).</u> (U)	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-004	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255 Weatherization Assistance for Low-Income Persons CFDA 81.042 Low-Income Housing Energy Assistance Program (LIHEAP) CFDA 93.568	The FDEO did not appropriately allocate salary and benefit costs charged to multiple Federal programs.	Fully Corrected	The Florida Department of Economic Opportunity (FDOE) corrected the allocations of salary and benefits charges in November 2012. The Director of the Community Planning and Development Division, 4HD, for the U.S. Department of Housing and Urban Development, issued a letter to the Department on December 13, 2012, that stated that the supporting documentation provided was sufficient to address the findings and as a result, considered this finding to be cleared.
FA 12-005	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255 Weatherization Assistance for Low-Income Persons (WAP) CFDA 81.042 Low-Income Housing Energy Assistance Program (LIHEAP) CFDA 93.568	The FDEO did not ensure that adequate information technology security controls had been established for the e-CDBG and eGrants applications.	Fully Corrected	The eGrants Security Procedures guide has been updated and requires that at least annually, or as needed, the FDEO Security Office will provide the Department's Division of Community Development Director (or a designee) a confirmed list of current users, along with the associated role of access privileges, for approval. The System Owner, who is the Division Director, or his designee, will validate the confirmed list of current users when provided for written approval and signature.

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FA 12-006	Community Development Block Grant (CDBG) CFDA Nos. 14.228 and 14.255	The FDEO monitoring activities were not always adequate to ensure CDBG funds were administered in accordance with CDBG rules, regulations, and provision of contract and grant agreements.	Partially Corrected	FDEO has prepared and sent the monitoring reports that were not completed to the appropriate supervisors, who have reviewed and approved the monitoring documentation that was previously not signed. In addition, follow-up activities were completed in response to the letter received from the subrecipient noted in the audit report and the findings have been cleared. Also, The U.S. Department of Housing and Urban Development has hired a consultant to assist the Community Development Block Grant (CDBG) program with preparing a Policy and Procedures Manual for the disaster recovery program. The manual will include deadlines for completing monitoring reports. A draft of the manual has been prepared and is under review. Once this manual is finalized, consistent deadlines for completing monitoring reports for all CDBG programs will be implemented. The anticipated date of completion of this manual is November 1, 2013. It is important to note that neither the statute nor program rules establish a deadline for completing monitoring reports.
FA 12-007	Unemployment Insurance (UI) Program CFDA No. 17.225 Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, 17.260, and 17.278	The FDEO did not ensure that adequate information technology security controls had been established for the Employ Florida Marketplace (EFM) and Unemployment Compensation Claims and Benefits (UCCB) applications.	Fully Corrected	Appropriate signatures for users identified in the audit have been obtained and the level of access for the Employ Florida Marketplace (EFM) system has been designated. Signatures for the users of the Unemployment Compensation Claims and Benefits (UCCB) application that were identified in the audit have also been obtained. EFM access procedures have been enhanced to validate that access is only provided to authorized users.

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FA 12-008	Unemployment Insurance (UI) Program CFDA No. 17.225	FDEO staff did not timely complete reconciliations of bank accounts used for the Unemployment Compensation Trust Fund (UCTF) to the Florida Accounting Information Resource Subsystem (FLAIR), the State's accounting system. Additionally, FDEO staff did not timely complete reconciliations of the UCCB to FLAIR. Further, the reconciliations prepared were not always adequately supported, or accurately prepared, or properly reviewed and approved.	Partially Corrected	All reconciliations are being signed and dated by the preparer and given final review by the supervisor, including a manual acknowledgement of review, to ensure timely and accurate completion. Draft procedures were completed in January 2013, as planned, and are currently being used and evaluated as a new employee is being trained on all the processes. After year-end and financial statement activities are completed the procedures will be finalized (the estimated completion date is October 25, 2013).
FA 12-009	Unemployment Insurance (UI) Program CFDA No. 17.225	FDEO procedures for preparing the Employment and Training Administration (ETA) 2112 reports were not sufficient to ensure that reported data was accurate and complete.	Fully Corrected	A revised checklist, which added two checklist items to verify that agency records agree with US Treasury records, was implemented in May 2012, with the April reports. Supervisory review and approval are in place to help ensure timeliness and completeness of the ETA2112 reporting.

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<u>Paragraph/ Finding No(s).</u> (U)	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-010	Workforce Investment Act (WIA) Cluster CFDA Nos. 17.258, 17.259, 17.260, and 17.278	The FDEO did not always approve program modifications made to the One Stop Management Information System (OSMIS) and the EFM application or monitor programming changes to the applications in the production environment.	Fully Corrected	FDEO compiled and produced procedures for the review and approval of system modifications. For EFM, the finalization and implementation of the procedures was August 14, 2013. For OSMIS, the finalization and implementation was September 1, 2013.

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<u>Paragraph/ Finding No(s). (I)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 12-017	Weatherization Assistance for Low-Income Persons (WAP) CFDA 81.042	The FDEO had not implemented procedures to monitor whether certain types of costs incurred by subgrantees were supported by subgrantee records, such as vendor invoices, time and attendance records, and appropriate cost allocation methods.	ARRA WAP: Partially Corrected New WAP Agreements: Fully Corrected The corrective actions for the annual Weatherization Assistance Program have been completed (June 30, 2013) with the new agreements implementing periodical review of subgrantee supporting documentation.	<p>In March 2013, an extension of the federal ARRA WAP grant was secured from the U.S. Department of Energy to allow subgrantees with over payments identified, time to weatherize additional dwellings to offset the overpaid amounts. The ARRA WAP grant will now expire on September 30, 2013.</p> <p>The Office of Inspector General conducted a review of one of the subgrantees (St. Johns Housing Partnership Inc. (Report #2012/13-0126: titled: Report on Agreed-Upon Procedures Division of Community Development Related to St. Johns Housing Partnership, dated May 31, 2013)), to determine how well the non-profit agency was complying with federal and state Weatherization Assistance Program (WAP) rules and regulations. At the request of the Division of Community Development, we performed agreed-upon procedures related to Administration and Fee-for-Service costs for the period September 2009 to March 2013, with selected items after this period. Our review noted that in some cases, based on the subgrantees' inadequacy of records and support, we are unable to make a reasonable determination regarding the supportability, allowability, and allocability of cost reimbursed under this agreement. Even with these limitations, currently identified questioned costs for the 39 contracts executed between the Department and SJHP total \$682,479.50. Based on our evaluation of costs related to the 39 contracts, we questioned \$452,116.19. We also questioned \$230,363.31 related to an entity working with SJHP named Inner Harbor Partners for Improved Performance as SJHP has not demonstrated compliance or benefit to the grant for these expenditures. We recommended that the Division require SJHP to contract, at its own cost, with an independent Certified Public Accountant, to be approved by the Department, for a full audit of SJHP billing practices related to the 39 WAP Contracts. The Division did require the subgrantee to engage an independent CPA to review the subgrantees' billing practices related to their 39 WAP contracts. The CPA has issued his report, which the Division staff members are currently reviewing.</p>

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				<p>As of August 2013, all but two subgrantees have completed the offsetting of overpayments by weatherizing additional dwellings or reimbursing DEO. One of these subgrantees is St. Johns Housing Partnership Inc., which is detailed in the aforementioned paragraph. The Department staff members are continuing to review and finalize their reports with both subgrantees.</p> <p>Beginning in the 2013 – 2014 fiscal year, for the Weatherization Assistance Program agreements, DEO has implemented new procedures and guidelines requiring subgrantees to report only those expenditures on their monthly Financial Status Reports (FSR) which they have actual documentation for. The calculated "Fee for Service" (renamed Program Support) percentage is no longer applicable. In addition, a completed line item budget is now required for each subgrantee agreement and that budget must be approved by DEO before an agreement is executed. Program Support is capped at 30% of the agreement total; Administration costs are capped at 5.25% and must be based on allowable expenses within the line item budget.</p> <p>DEO has also implemented additional oversight to review and track subgrantee expenditures in the Program Support and Administrative categories through a six-month "Monthly Expenditure Tracking Sheet" (METS) review process. In addition, during annual monitoring visits, DEO will review a sampling of subgrantee METS supporting documentation. The corrective action for ARRA WAP is anticipated to be completed by December 31, 2013.</p>

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FA 12-018	Weatherization Assistance for Low-Income Persons CFDA 81.042	FDEO procedures were not sufficient to ensure that advances were limited to the minimum amounts needed and timed to be in accordance with the immediate cash requirements of the subgrantees.	Fully Corrected	<p>The 2013-2014 Weatherization Assistance Program agreements have included in the Special Conditions attachment, guidance outlining the advance expenditure requirements and advance funding reduction process if a subgrantee does not expend an amount equal to the advance after the second full period Financial Status Report (FSR) reimbursement request.</p> <p>For the two-month advance request, the subgrantee is required to provide: a) the projected number of dwellings to be reported for that period; b) the Direct Line item, and c) Administrative costs to support the requested amount. Subgrantees may request an advance amount to cover three months of activities; however, additional supporting documentation must be submitted to FDEO WAP for review prior to approving that advance amount.</p> <p>If the subgrantee does not expend an amount equal to the initial advance, FDEO staff will contact the subgrantee to determine if there is a reasonable justification for not meeting the goal. The justification along with any supporting documentation must be submitted for review. If the justification is not approved, an adjustment may be made to the subgrantee's next FSR. The requested reimbursement amount may be reduced by the unexpended balance remaining on the advance. This reduction will lower the advance amount the subgrantee will have on hand. Adjustments to the advanced amount may be made at any time during the agreement period as deemed appropriate. This corrective action was implemented in FY 2012-2013.</p>

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FA 12-048	Low-Income Housing Energy Assistance Program (LIEAP) CFDA 93.568	FDEO procedures were not sufficient to ensure that advances were limited to the minimum amounts needed and timed to be in accordance with the immediate cash requirements of subgrantees.	Fully Corrected	<p>The 2013-2014 Weatherization Assistance Program agreements (which include funds received from the LIEAP) have included in the Special Conditions attachment, guidance outlining the advance expenditure requirements and advance funding reduction process if a subgrantee does not expend an amount equal to the advance after the second full period Financial Status Report (FSR) reimbursement request.</p> <p>For the two month advance request, the subgrantee provides: a) the projected number of dwellings to be reported for that period; b) the Direct Line item, and c) Administrative costs to support the requested amount. Subgrantees may request an advance amount to cover three months of activities; however, additional supporting documentation must be submitted to FDEO WAP for review prior to approving that advance amount.</p> <p>If the subgrantee does not expend an amount equal to the initial advance, FDEO staff will contact the subgrantee to determine if there is a reasonable justification for not meeting the goal. The justification along with any supporting documentation will be submitted for review. If the justification is not approved, an adjustment may be made to the subgrantee's next FSR. That requested reimbursement amount may be reduced by the unexpended balance remaining on the advance. This reduction will lower the advance amount the subgrantee will have on hand. Adjustments to the advanced amount may be made at any time during the agreement period as deemed appropriate. This corrective action was implemented in FY 2012-2013.</p>

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FA 12-049	Low-Income Housing Energy Assistance Program (LIHEAP) CFDA 93.568	The FDEO did not report applicable LIHEAP subaward data in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS) pursuant to Federal regulations.	Fully Corrected	This corrective action was implemented in FY 2012-2013.
FS 12-004	Opinion Unit: Unemployment Compensation Fund Financial Statements Account Titles: Due to other governments (Current liabilities) and Due to other governments (Noncurrent liabilities)	The Florida Department of Economic Opportunity (FDEO) improperly classified a current liability due to the Federal Government as a long-term liability	Fully Corrected	The required reclassification adjustment for the FY 11-12 financial statement has already been made by Auditor General staff. This finding is related to Title XII advances, which have been repaid. Additional attention will be given to ensure proper classification of liabilities.

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FS 12-005	Opinion Unit: Unemployment Compensation Fund Financial Statements Account Titles: Restricted for unemployment compensation and unrestricted	The FDEO incorrectly classified the fiscal year- end negative balance for net assets related to the Unemployment Compensation Fund.	Fully Corrected	The required reclassification adjustment for the FY 11-12 financial statement has already been made by Auditor General staff. This finding is related to Title XII advances, which have been repaid. A process will be implemented to ensure closer examination of and consensus on classification decisions.
FS 12-006	Opinion Unit: Unemployment Compensation Fund Financial Statements Account Titles: Unemployment benefits, Cash received from noncapital grants or donations, increase (decrease) in accounts payable	The FDEO incorrectly classified an amount in its Statement of Cash Flows for the Unemployment Compensation Fund.	Fully Corrected	The required reclassification adjustment for the FY 11-12 financial statement has already been made by Auditor General staff. A review of the Form 30s will be added to the financial statement preparation process.