



*Florida Department of Transportation*

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ANANTH PRASAD, P.E.  
SECRETARY

September 12, 2014

Ananth Prasad, P.E.  
Secretary  
Department of Transportation  
605 Suwannee Street  
Tallahassee, Florida 32399-0450

RE: **Auditor General Report No. 2014-173**  
**Department of Transportation**  
**State of Florida Compliance and Internal Controls Over**  
**Financial Reporting And Federal Awards**

Dear Secretary Prasad:

As required by Section 20.055(5) (h), Florida Statutes, attached is the six month status of corrective actions taken as reported to us by the responsible action officials for the subject audit. This update details the implementation or current status of the audit recommendation for our agency. This six-month update will also be filed with the Joint Legislative Auditing Committee, as required by statute.

If you have any questions, please call me at 410-5823.

Sincerely,

A handwritten signature in blue ink that reads "Robert E. Clift". The signature is written in a cursive style.

Robert E. Clift,  
Inspector General

RC: cm

Enclosure (1)

cc: Joint Legislative Auditing Committee- Kathy Dubose, Staff Director  
Chief Inspector General's Office- Melinda Miguel, Chief Inspector General

**FLORIDA DEPARTMENT OF TRANSPORTATION**  
**6-month Follow-up to the**  
**Office of the Auditor General Audit**  
**State of Florida Compliance and Internal Controls Over Financial Reporting**  
**And Federal Awards**  
**Report #: 2014-173**

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**Finding No. 2013-018-The FDOT did not ensure that Highway Planning and Construction Cluster subaward data was timely reported in the Federal Funding Accountability and Transparency Act (FFATA) Subaward Reporting System (FSRS).**

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The criteria for this finding is 2 CFR 170 Reporting Subaward and Executive Compensation Information. FFATA regulations required the FDOT, as a recipient, to report in the FSRS key data elements regarding its subawards. The FSRS is a reporting tool used to capture and report subaward and executive compensation data and make it available to the public via a single, searchable Web site. FFATA reporting is required for grants or cooperative agreements exceeding \$25,000, effective on or after October 1, 2010, and made with a new Federal Assistance Identification Number on or after that date. Pursuant to Federal regulations, the FDOT should have reported, by the end of the month following the month in which an obligation was made, the key data elements for such grants. During the period July 1, 2012, through June 30, 2013, the FDOT made 162 subawards totaling \$115,752,060 to 90 entities. Our tests of 20 of these subawards disclosed that:

- The FDOT had reported 12 subawards from 6 to 59 days late.
- One subaward was not reported due to an oversight.

While the FDOT revised its procedures in April 2013, the procedures were not sufficient to ensure that subaward data was timely reported. FDOT subaward data was not always timely reported in the FSRS as required by FFATA.

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**Recommendation: We recommend that the FDOT enhance procedures to ensure that required key data elements are reported timely in the FSRS.**

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**Audit Response:**

Agree. The FDOT will continue to enhance procedures to help ensure that key data elements are reported timely in the FSRS. This will include the earlier checking of the FSRS for new entries, and the implementation of a shorter time period for processing and dissemination of that data to the program areas responsible for reporting.

**6-month Follow-up Response:** Completed.