



RON DESANTIS
GOVERNOR

STATE OF FLORIDA

Office of the Governor

THE CAPITOL
TALLAHASSEE, FLORIDA 32399-0001

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850-717-9418

August 30, 2019

The Honorable Ron DeSantis
Governor of the State of Florida
The Capitol, PL 05
Tallahassee, FL 32399

Dear Governor DeSantis:

In September 2018, the Auditor General released Report Number 2019-028, Performance Audit of *Local Government Financial Reporting System*.

In accordance with Section 20.055, Florida Statutes, and applicable auditing standards, the Office of the Chief Inspector General has established a system to monitor the disposition of results communicated to management to ensure corrective actions related to findings and recommendations have been effectively implemented. Please consider this

Since the issuance of the Auditor General's report, the Office of the Chief Inspector General implemented financial emergency policies and procedures that were recently updated to ensure continued improvement of our processes. At this time, all corrective actions have been taken to address the finding.

In accordance with Section 20.055, F.S., a copy of the enclosed corrective action plan is being provided to the Joint Legislative Auditing Committee. I am available at your convenience to discuss this matter further.

Sincerely,

A handwritten signature in blue ink that reads "Melinda M. Miguel".

Melinda M. Miguel
Chief Inspector General
Office of the Chief Inspector General

Enclosure

Cc/enc: Kathy DuBose, Coordinator, Joint Legislative Auditing Committee
Shane Strum, Chief of Staff
Diane Moulton, Director of Executive Staff
Dawn Hanson, Director of Administration



Executive Office of the Governor Office of the Chief Inspector General

CORRECTIVE ACTION PLAN

Report Title

Performance Audit of the Local Government
Financial Reporting System

Report Issued By

Auditor General

Report Number

2019-028

OCIG Contact Person/Phone

Rodney MacKinnon / (850) 717-9253

Original Report Date

September 2018

Due to Office of Chief Inspector General

The Executive Office of the Governor, Office of the Chief Inspector General (OCIG) coordinates all responses to internal and external audits, reviews, and other assessments that require a written response. This document serves to provide management an opportunity to formally respond with initial or updated corrective actions in relation to the report listed above.

Please complete the section labeled "Management's Current Response" for each of the findings and recommendations listed below. If this is an initial Corrective Action Plan (CAP), the section labeled "Management's Previous Response" will be shown as N/A. If this is a follow-up CAP, management's most recent substantive response will be provided for informational purposes.

Also, follow-up CAPs may contain what appear to be "missing" findings (i.e. non-sequential finding numbers). This will indicate the "missing" findings were previously reported to be fully corrected and thus no further response is needed.

Please be aware, statutory requirements often apply to the timing of your response to reports issued by an audit entity. To ensure compliance with these statutory requirements, it is critically important this document be completed and returned no later than the date listed in red above.

For any corrective actions you are reporting as "Completed" in this CAP, please provide supporting documentation, if possible, when returning this document. Please label any supporting documentation with the finding number the documentation supports. All corrective actions reported as being completed in this CAP will be verified by OCIG staff.

If you have questions or need additional information, please contact the OCIG representative listed above.

Finding 1: The Executive Office of the Governor did not always promptly make state of financial emergency determinations for local governmental entities that met a specified condition in State law or notify the Legislative Auditing Committee (LAC) of local governmental entities that did not timely respond to EOG information requests.

Recommendation: The Executive Office of the Governor should take appropriate steps to ensure that prompt state of financial emergency determinations are made for local governmental entities that meet a specified condition in State law and that the LAC is promptly notified of entities that do not comply with the EOG's request for information within 45 days.

Does Management Concur with the Finding? Yes No (this DOES NOT include the recommendation)
Explain a "No" answer:

Management's Current Response

Current Status: *Completed

** Provide supporting documentation for "Completed" corrective actions (where possible)*

Description of Corrective Action(s) or Explanation of No Action:

The Office of the Chief Inspector General has implemented financial emergency policies and procedures that were recently updated to ensure continued improvement of our processes. As of August 28, 2018, our procedures include a timeframe for the Office of the Chief Inspector General to notify LAC within 45 days when local governmental entities do not comply with a request for information within the specified timeframe, unless the Chief Inspector General determines that an extension for notification to LAC is necessary due to unforeseen circumstances.

Projected Completion Date: 8/28/2019

Contact Person/Phone: Melinda M. Miguel/Rodney MacKinnon, 850-717-9264

Management's Previous Response

Date of Response: 09/18/18

Description of Corrective Action(s): We have implemented a process to ensure that prompt state of financial emergency determinations are made for local governmental entities that meet a specified condition in State law. We have also implemented a process to ensure that the LAC is promptly notified of entities that do not comply with the EOG's request for information within 45 days.

We have a Governor's Fellow that is assisting the Director of Audits with reviewing our financial emergency processes and updating our procedures. We also have an OPS position assigned to process financial emergency documents and information. We are currently updating our financial emergency procedures to reflect the changes that have been implemented to improve our financial emergency processes. We expect to complete our procedure updates by December 31, 2018.

Projected Completion Date: December 2018

Contact Person/Phone: Eric Miller/Ronnie Atkins