




**FLORIDA**

Executive  
Director  
Marshall Stranburg

December 14, 2015

**MEMORANDUM**

**TO:** Marshall Stranburg, Executive Director

**FROM:** Sharon Doredant, Inspector General 

**SUBJECT:** Six-Month Update on Auditor General Report No. 2015-194, One-Stop Business Registration Portal, Child Support Enforcement Customer Contact Center, and Selected Administrative Activities – Operational Audit

As required by *section 20.55(6)(h), Florida Statutes*, attached is the Department's six-month status update for corrective actions taken in response to the Auditor General Report No. 2015-194, One-Stop Business Registration Portal, Child Support Enforcement Customer Contact Center, and Selected Administrative Activities – Operational Audit.

The attached status reports and additional documentation, if provided, have been reviewed by Internal Audit, and we anticipate portions or all of the following findings will be closed during the Corrective Action Plan follow-up as of December 31, 2015. Specifically, the CSP portion of Findings 6 and 7 and CSP Finding 5 are designated for closure.

If you have any questions, please contact me at 617-8152 or Marie Walker at 717-7598.

SD/mcw

Attachment

cc: Andrea Moreland, Deputy Executive Director  
Marie Walker, Director of Auditing  
Kathy DuBose, Coordinator, Joint Legislative Auditing Committee

Status Date	Report No.	Report Title		
11/18/2015	AG-2015-194	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
Contact Person	Program	Process	Phone No.	
Frances Oven	General Tax Administration	Technology	850/717-7177	
Activity	Accountability		Schedule	
Procurement	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	Program Office	Program Office	No	12/31/2015
Finding		<b><u>ONE-STOP BUSINESS REGISTRATION PORTAL</u></b> The Department's analyses of vendor cost submissions did not include complete and comparable costs.		
No.	1			
Date	5/21/2015			
Recommendation	We recommend that Department management take steps to ensure that cost analyses used to make procurement decisions include complete and comparable information.			
Original Response	The Program will collaborate with the Department's Purchasing office to identify areas of improvement in the cost review and analysis associated with competitive procurements.			
Status Updates	<b>OIG 12/1/15: Based upon the response provided, we consider this finding complete.</b>  <b>GTA 11/2015 Update</b> In accordance with the original response, the Program will collaborate with the Department's Purchasing office to identify areas of improvement in the cost review and analysis prior to engaging in competitive procurements in the future. The Program is currently not involved in any active procurement processes that would fall under the scope of this finding. <b>We deem this to be complete at this time.</b>			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> Complete				

<b>Status Date</b>		<b>Report No.</b>	<b>Report Title</b>		
11/18/2015		AG-2015-194	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
<b>Contact Person</b>		<b>Program</b>	<b>Process</b>		<b>Phone No.</b>
Frances Oven		General Tax Administration	Technology		850/717-7177
<b>Activity</b>		<b>Accountability</b>		<b>Schedule</b>	
Procurement		<b>Responsible Unit</b>	<b>Coordinating Unit</b>		<b>Repeat Finding</b>
		Program Office	Program Office		No
<b>Anticipated Completion Date</b>		complete			
<b>Finding</b>		<b><u>ONE-STOP BUSINESS REGISTRATION PORTAL</u></b>			
<b>No.</b>	2				
<b>Date</b>	5/21/2015				
<b>Recommendation</b>		<p>When utilizing the ITN process, we recommend that Department management ensure that the vendor selection methodology established in the ITN is adhered to by the individuals involved in the evaluation and negotiation phases of the procurement.</p> <p>In addition, Department management should ensure that the scope and structure of information technology projects are clearly defined in the procurement documents.</p>			
<b>Original Response</b>		<p>The Department utilized established methodology; however, the Department will coordinate with the Department's Purchasing Office to review the process in future ITNs.</p> <p>In addition, the Program will seek to ensure that the scope and structure of information technology projects are more clearly defined to the extent appropriate for the ITN process.</p>			
<b>Status Updates</b>		<p>OIG 12/1/15: Based upon the response provided, we consider this finding complete.</p> <p><b>GTA 11/2015 Update</b></p> <p>In accordance with the original response, the Program will coordinate with the Department's Purchasing office to review the process in future Invitations to Negotiate (ITNs) and to ensure scope and structure of information technology projects are more clearly defined. The Program is currently not involved in any active procurement processes that would fall under the scope of this finding. <b>We deem this to be complete at this time.</b></p>			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> Complete					

<b>Status Date</b>	<b>Report No.</b>	<b>Report Title</b>		
11/1/15	AG-2015-194	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
<b>Contact Person</b>	<b>Program</b>	<b>Process</b>	<b>Phone No.</b>	
Amy Franklin	Child Support Program	Child Support Aid	850-617-8566	
<b>Activity</b>	<b>Accountability</b>		<b>Schedule</b>	
	<b>Responsible Unit</b>	<b>Coordinating Unit</b>	<b>Repeat Finding</b>	<b>Anticipated Completion Date</b>
			No	10/01/2015
<b>Finding</b>	<b>CHILD SUPPORT ENFORCEMENT CUSTOMER CONTACT CENTER</b>			
<b>No.</b>	3	The Department did not track CSE CCC customer complaints and the resolutions of those complaints as required by State law.		
<b>Date</b>	5/21/2015			
<b>Recommendation</b>	We recommend that Department management enhance the CSE CCC complaint-handling process by establishing a system or other mechanism to aggregate and track all complaints received, and the resolution of such complaints, as specified by State law.			
<b>Original Response</b>	<p>The Child Support Program concurs with the Finding and Recommendation.</p> <p>The Child Support Program will implement a new tracking system for complaints received, and the resolution of such complaints. The new tracking system will be implemented by October 1, 2015.</p>			
<b>Status Updates</b>	<p><b>CSP 11/01/2015 Update</b></p> <p>The Child Support Program developed and tested a complaint tracking activity which is ready to deploy to the production environment. This new activity will document complaints and resolutions on the system. The activity will have the ability to query for activities by specified date range, sort by region and site, and type of complaint. Procedures and training have also been developed. The Program is preparing a pilot in region 4 to test the new procedures and training before rolling out statewide.</p>			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				

Status Date	Report No.	Report Title		
11/1/15	AG-2015-194	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
Contact Person	Program	Process	Phone No.	
Amy Franklin	Child Support Program	Child Support Aid	80-617-8566	
Activity	Accountability		Schedule	
	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
				09/01/2015
<b>Finding</b>				
No.	4	CHILD SUPPORT ENFORCEMENT CUSTOMER CONTACT CENTER Although required by State law, the Department did not provide statistical data on customer complaints and resolutions of those complaints and customer satisfaction measures in annual reports or other performance publications, or utilize this data when conducting management and budget planning activities.		
Date	5/21/2015			
<b>Recommendation</b>		We recommend that Department management continue efforts to restore the survey component of the CSE CCC telephone system and to provide statistical data on CSE CCC customer complaint and customer satisfaction measures in accordance with State law.  Additionally, we recommend that, once available, the Department use the statistical data when conducting management and budget planning activities.		
<b>Original Response</b>		The Child Support Program concurs with the Finding and Recommendations.  The Child Support Program will continue efforts to restore the satisfaction survey to the CCC telephone system and will use the statistical data in planning activities. The satisfaction survey will be implemented by September 1, 2015.		
<b>Status Updates</b>		<b>CSP 11/01/2015 Update</b> The Child Support Program has developed satisfaction survey questions for the 1-800 numbers. The survey has been recorded and loaded in the Interactive Voice Response (IVR) system and has been tested. The survey was put into production and turned on Thursday, October 29, 2015. Statistical data is pulled and reviewed on a monthly basis and the first full month of data will be available in the first week of December.		
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				

<b>Status Date</b>	<b>Report No.</b>	<b>Report Title</b>		
12/1/15	AG-2015-194	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
<b>Contact Person</b>	<b>Program</b>	<b>Process</b>	<b>Phone No.</b>	
Amy Franklin	Child Support Program	Child Support Aid	850-617-8566	
<b>Activity</b>	<b>Accountability</b>		<b>Schedule</b>	
	<b>Responsible Unit</b>	<b>Coordinating Unit</b>	<b>Repeat Finding</b>	<b>Anticipated Completion Date</b>
			No	07/01/2015
<b>Finding</b>	<b>CHILD SUPPORT ENFORCEMENT CUSTOMER CONTACT CENTER</b>			
<b>No.</b>	5			
<b>Date</b>	5/21/2015			
	CSE CCC management did not always ensure that CSE CCC call agent performance was monitored and scored each month as required by Department procedures.			
<b>Recommendation</b>	We recommend that Department management ensure that CSE CCC call agent performance is monitored in accordance with established Department procedures and that documentation of monitoring efforts is appropriately prepared and maintained.			
<b>Original Response</b>	<p>The Child Support Program concurs with the Finding and Recommendation.</p> <p>The Child Support Program will revise existing procedures to include a requirement to validate, on a monthly basis, the required number of calls monitored and the monitoring results documented. The requirement will be implemented by July 1, 2015.</p>			
<b>Status Updates</b>	<p><b>OIG 12/1/15: Based upon the response provided, we consider this finding complete.</b></p> <p><b>CSP 11/01/2015 Update</b> The requirement implemented July 1, 2015. See attached documentation for closure.</p>			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> Complete				

Status Date	Report No.	Report Title		
12/1/15	AG-2015-194	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
Contact Person	Program	Process	Phone No.	
OFM - Randall Baker CSP - Tom Mato	Office of Financial Management Child Support Program	Purchasing Child Support Aid	OFM- 850-717-7011 CSP – 850-617-8005	
Activity	Accountability		Schedule	
	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	OFM and CSP		No	12/31/16
Finding		<p><b>The Department did not always ensure that Department contract managers received required training or appropriately document that CSE CCC employees completed all required training courses.</b></p>		
No.	6			
Date	5/21/2015			
Recommendation		<p><b>We recommend that Department management establish policies and procedures requiring periodic review of employee training records for required course completion.</b></p> <p><b>Additionally, we recommend that Department management ensure that contract managers and their supervisors are aware of training requirements.</b></p>		
Original Response		<p>The Office of Financial Management (OFM) is in the process of gathering the current certifications of contract managers' training to date, and we will ensure that all contract managers and supervisors are aware of training requirements. In addition, OFM will develop written policies and procedures requiring periodic review of employee training records to ensure required contract management courses are completed. OFM will work with the Office of Workforce Management to explore the possibility of developing a Learning Management System (LMS)-based training notification and tracking system for the required certifications for each designated contract manager.</p> <p>The Child Support Program concurs with the Finding and Recommendations.</p> <p>The Child Support Program will implement a new requirement for supervisors to review LMS training transcripts during their monthly meetings with each employee. The Child Support Contract Management Process will develop and implement an internal operating procedure that will require supervisors to add required contract management training courses to contract manager's LMS training plans. The new requirements will be implemented no later than September 1, 2015.</p>		
Status Updates		<p><b>OFM 12/1/2015 Update</b> OFM is working with the Information Services Program (ISP) to develop a function in the Contract Accountability and Tracking System (CATS) to track training and allow for reporting. Once developed, CATS will maintain certification information and provide an email notification system for recertification purposes. The LMS will also be updated to provide a full transcript for contract manager training. OFM is monitoring and scheduling trainings to insure that all DOR Contract Managers will receive the required training by December 31, 2016, as required by statute.</p> <p><b>OIG 12/1/15: Based upon documentation provided, we consider the CSP portion of this finding to be complete.</b></p> <p><b>CSP 11/1/15 Update</b> In September 2015, CSP Contract Manager Supervisors began reviewing Contract Managers' LMS training plan for any outstanding classes that need completion and to offer opportunities to improve their contract management skills. Feedback is provided in the Contract Manager's one-on-one weekly meeting with their supervisor. The procedure was finalized November 16, 2015. See attached documentation for closure.</p>		
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> CSP Complete <input type="checkbox"/> OFM Complete				

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12/1/15		AG-2015-194	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
<b>Contact Person</b>		<b>Program</b>	<b>Process</b>		<b>Phone No.</b>
OFM - Randall Baker CSP - Tom Mato		Information Services Program	Security		OFM- 850-717-7011 CSP – 850-617-8005
<b>Activity</b>		<b>Accountability</b>		<b>Schedule</b>	
		<b>Responsible Unit</b>	<b>Coordinating Unit</b>		<b>Repeat Finding</b>
		OFM and CSP			Yes
				<b>Anticipated Completion Date</b>	July 1, 2015
<b>Finding</b>		The Department did not always timely deactivate information technology user access privileges when the access privileges were no longer required.			
<b>No.</b>	7				
<b>Date</b>	5/21/2015				
<b>Recommendation</b>		We recommend that Department management ensure IT access privileges are deactivated immediately when the access privileges are no longer required. To identify unnecessary or excess access privilege, Department management should periodically perform comprehensive reviews of access privileges.			
		Additionally, we recommend that Department management ensure that authorization records are maintained to document access privileges requested, approved, and granted.			
<b>Original Response</b>		<p>Prior to the receipt of the audits, the Office of Financial Management’s (OFM’s) Purchasing Process conducted a complete review of the Contract Accountability and Tracking System (CATS) access and editing privileges for all individuals with access to the system. OFM Purchasing has implemented a semi-annual review of the level of access for all individuals with access to the system. These authorizations will be recorded and maintained.</p> <p>The Child Support Program concurs with the finding regarding not timely deactivating user privileges.</p> <p>The Child Support Program implemented Access and Use Operational Procedures in May 2011 requiring supervisors and contract managers to take immediate action to have the user’s access terminated when no longer with the Department, or access revised when job duties change, location changes and/or a user’s supervisor changes. Annually, the supervisor is responsible for reviewing the access for each user under their supervision when completing the employee’s performance evaluation.</p> <p>The audit identified one individual out of twelve sampled whose access was terminated 4 business days after leaving the Department. The cause of this was human error versus a lack of procedures and periodic reviews of access privileges. To help identify human errors or training opportunities, the Program will review a new monthly report of terminations of employment and date IT privileges are terminated. This new report will be implemented by July 1, 2015.</p>			
<b>Status Updates</b>		<p><b>OFM 12/1/2015:</b> OFM continues to monitor access to procurement and contract management systems by reviewing the position terminations list that is sent out weekly, as well as a semi-annual review performed by the Programs to verify the need for contract manager access or other persons performing entry into CATS.</p> <p><b>OIG 12/1/15:</b> Based upon documentation provided, we consider the CSP portion of this finding to be complete.</p> <p><b>CSP 11/01/2015</b> The requirement was implemented June 2015. See attached documentation for closure.</p>			
<input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input checked="" type="checkbox"/> CSP Complete <input type="checkbox"/> OFM Complete					



<b>Status Date</b>	<b>Report No.</b>	<b>Report Title</b>		
11/1/15	AG-TBD	DOR-One-Stop Business Registration Portal, CSE Customer Contact Center, and Selected Administrative Activities		
<b>Contact Person</b>	<b>Program</b>	<b>Process</b>	<b>Phone No.</b>	
Leslie Hardin	General Tax Administration	Resource Management	850/717-6730	
<b>Activity</b>	<b>Accountability</b>		<b>Schedule</b>	
Administrative Activities	<b>Responsible Unit</b>	<b>Coordinating Unit</b>	<b>Repeat Finding</b>	<b>Anticipated Completion Date</b>
	Resource Management	Program Office	No	12/31/2015
<b>Finding</b>		Improvements are needed in the Department's administration of its responsibilities under the Florida Single Audit Act.		
<b>No.</b>	8			
<b>Date</b>	5/21/2015			
<b>Recommendation</b>	<p>We recommend that, for all State projects attributed to the Department in the Catalog of SFA, Department management ensure the required FRPs are timely received and properly reviewed and that any instances of recipient noncompliance or other noted deficiencies are timely followed up on and resolved.</p> <p>For those State projects the Department believes the State awarding agency designations should be changed, we also recommend that Department management continue to consult with the DFS regarding the appropriateness of the designations.</p>			
<b>Original Response</b>	<p>The Program will continue to obtain and review financial reporting packages from non-state entities that receive direct appropriations under state projects attributed to DOR.</p> <p>The Program will consult with the Department of Financial Services regarding the appropriateness of the awarding agency designation for certain state projects. The Program will also continue to work with the Department of Financial Services on the removal of tax credits and tax refunds from the scope of the Florida Single Audit Act. The Department does not believe that the intent of FSAA was to impose an undue burden on taxpayers to fund an additional, separate audit.</p>			
<b>Status Updates</b>	<p><b>GTA 11/2015 Update</b></p> <p>DOR has been in contact with DFS on the issues outlined in the report. We are hoping to have their position fleshed out by the end of December. At that point, we should have a clearer picture for how and when this finding will be resolved.</p>			
<input checked="" type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete				