

Mission:

To protect, promote & improve the health of all people in Florida through integrated state, county & community efforts.



Rick Scott
Governor

Celeste Philip, MD, MPH
Surgeon General and Secretary

Vision: To be the **Healthiest State** in the Nation

September 25, 2018

Celeste Philip, MD, MPH
Surgeon General and Secretary
4052 Bald Cypress Way
Tallahassee, Florida 32399

Dear Dr. Philip:

Pursuant to Section 20.055(6)(h), *Florida Statutes*, our office is to update you on the status of corrective actions taken since March 30, 2018, when the Office of the Auditor General published its Report Number 2018-189, *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards*. Management's assessment of the status of corrective actions is included in the enclosed document.

Management reports at six months after publication all corrective action plans are now complete.

If I may answer any questions, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG
Inspector General

MJB/akm
Enclosure

cc: Eric Miller, Chief Inspector General, Executive Office of the Governor
Kathy DuBose, Staff Director, Joint Legislative Auditing Committee
Michele Tallent, Deputy Secretary for Operations
Mark H. Boehmer, CPA, Director of Auditing

Status of Corrective Action Plans



Report Number: 2018-189

Report Title: *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards*

Report Date: March 30, 2018

Status As Of: September 25, 2018

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
1	The Florida Department of Health (FDOH) improperly recorded deposits to and withdrawals from the State Treasury as Investment earnings and Current expenditures. In addition, the FDOH did not record State Treasury interest earnings on the modified accrual basis of accounting.	We recommend that FDOH management amend procedures for recording deposits to and withdrawals from the State Treasury Investment Pool to ensure that amounts recorded to Pooled investments with State Treasury are accurate and complete and update procedures for fiscal year-end reporting to ensure that Investment earnings are correctly and accurately recorded. In addition, we recommend that, prior to closing FDOH accounting records, management perform analytical procedures to ensure that amounts recorded are reasonable and any unexpected variances are explained.	<p>FDOH Financial Management Section has implemented a monthly reconciliation process beginning July 1, 2017 to monitor the investment balances on a regular basis rather than at year-end only. In addition, the procedures for recording deposits to and withdrawals from the State Treasury Investment Pool will be updated to ensure that investment earnings are correctly and accurately recorded.</p> <p>FDOH Financial Management Section has implemented a monthly reconciliation process beginning July 1, 2017 to monitor interest earnings on a regular basis rather than at year-end only. In addition, the procedures for recording interest earnings from the State Treasury Investment Pool will be updated to ensure that interest earnings are recorded on a modified accrual basis of accounting.</p>	Completed.