



**State of Florida
Department of Children and Families**

Ron DeSantis
Governor

Chad Poppell
Secretary

DATE: August 8, 2019

TO: Chad Poppell
Secretary

FROM: Keith R. Parks
Inspector General

SUBJECT: Six-Month Status Report for Auditor General Report No. 2019-111

In accordance with § 20.055(6)(h), Florida Statutes, enclosed is our six-month status report on Auditor General Report No. 2019-111, *Department of Children and Families, Oversight and Administration of Community-Based Care Lead Agencies and Behavioral Health Managing Entities and Selected Department Administrative Activities*. In addition to the Department, the audit included 11 community-based care (CBC) lead agencies and seven behavioral health managing entities (MEs). The audit report consisted of 29 findings.

The Office of Administrative Services and Office of Child Welfare were responsible for providing corrective action updates to findings #1 through #5, #15, #21, and #23 through #29. The CBCs and MEs, selected for audit and shown below, were responsible for providing corrective action updates to findings #3 through #27, as applicable, which collectively totaled 80 updates.

Community-Based Care Lead Agencies	Behavioral Health Managing Entities
Big Bend Community Based Care, Inc.	Big Bend Community Based Care, Inc.
*ChildNet, Inc. – Broward County	Broward Behavioral Health Coalition (no reported findings)
*ChildNet, Inc. – Palm Beach County	Central Florida Behavioral Health Network, Inc.
Community Based Care of Central Florida (now known as Embrace Families CBC, Inc.)	*Central Florida CARES Health System, Inc.
Eckerd Community Alternatives – Hillsborough County	*Lutheran Services Florida
*Eckerd Community Alternatives – Pasco/Pinellas Counties	*South Florida Behavioral Health Network, Inc.
*Family Support Services of North Florida, Inc.	Southeast Florida Behavioral Health Network
Lakeview Center, Families First Network	
Our Kids of Miami-Dade/Monroe, Inc. (replaced by Citrus Family Care Network)	
Partnership for Strong Families	
*St. Johns County Board of County Commissioners Family Integrity Program	

*CBCs and MEs that reported all corrective actions were fully implemented.

If I may be of further assistance, please let me know.

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Enclosure

cc: Melinda Miguel, Chief Inspector General, Executive Office of the Governor
Kathy DuBose, Staff Director, Joint Legislative Auditing Committee
Patricia Babcock, Deputy Secretary
David Mica, Chief of Staff
Patricia Medlock, Assistant Secretary for Child Welfare
Rodney Moore, Assistant Secretary for Substance Abuse and Mental Health
Tony Lloyd, Assistant Secretary for Administrative Services
Scott Stewart, Assistant Secretary for Operations
DaMonica Smith, Communications Director
Lisa Norman, Audit Manager, Florida Auditor General

KP/SM/ej

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 Corrective Action Status Report
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Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 1</p> <p>Department monitoring of the CBCs continues to need improvement to ensure that monitoring plans are appropriately approved prior to the start of on-site monitoring activities and Department records evidence that all planned monitoring procedures are performed, adequate supervisory review is conducted, monitoring reports include all noted issues, and corrective actions, where necessary, are appropriately followed up on. In addition, the Department did not always document that monitoring staff were independent of, and had no conflicts of interest related to, the CBCs and the MEs they were assigned to monitor.</p>	<p>Recommendation 1:</p> <p>We recommend that Department management ensure that:</p> <ul style="list-style-type: none"> • Monitoring plans are appropriately approved prior to the start of on-site monitoring activities. • Department records adequately demonstrate that all monitoring plan procedures are performed, and that supervisory review of monitoring tools is conducted in conjunction with the monitoring report. • Monitoring reports include all issues noted and a corrective plan be required when applicable. • Corrective actions, where necessary, are appropriately followed up on. • FAO monitoring procedures are enhanced to require monitoring staff to document that they are independent of, and have no conflicts of interest related to, the CBCs and the MEs they are assigned to monitor. • Department records evidence the completion of <i>Conflict of Interest Statements</i> by all Department monitors prior to the conduct of monitoring activities. 	<p>The leader of the CBC-ME Monitoring Team will ensure timely approval of the monitoring plan by requesting monitoring plan review by the approval authority during the last team meeting prior to the on-site start date. Guidance will be included in CBC Monitoring Desk Reference.</p> <p>The CBC-ME Monitoring Team has modified its approach to documenting the results of monitoring. The purpose of the new tool is to create a document that is easier to follow, ensures all relevant areas are explored, and reconciles all findings from on-site review to report. It includes all areas of system of care programmatic monitoring, as well as the administrative review. The tool includes space for a justification for any items that do not make it into the final report. Once a report has been submitted for review, a supervisor and a third level quality assurance (QA) review will verify that any items in the tool are either in the report or that their absence is appropriately justified in the tool.</p> <p>Findings are entered in the Contract Evaluations Reporting System, where Contract Managers will document corrective plans when applicable. Beginning in FY 18/19, each monitoring report issued by the CBC-ME Monitoring Team, both on-site and desk review, will have a section that outlines findings from previous monitoring activities and progress toward improvement. During the week prior to the start of the onsite review by the CBC-ME Monitoring Team, the Team Lead and monitor will ensure the monitors and guest reviewers have properly documented their conflict of interest and signed the conflict of interest form, which is to be saved in the appropriate monitoring folder with QA completed by supervisor. The Financial Accountability Office monitoring procedures will be updated to address conflict of interest.</p>	<p>Fully Implemented.</p> <p>The CBC-ME Team procedures now require monitoring plan approval during the last team meeting prior to the start of the on-site monitoring activities.</p> <p>The CBC-ME Team is using a new tool to document that the monitoring plan procedures were performed. The new tool also includes the results of monitoring and is used to reconcile all findings from the on-site review to the report. A supervisory review and a third level QA review are performed to verify issues in the tool are addressed in the report or that the absence of information in the report is appropriately justified on the tool.</p> <p>Findings from CBC-ME Team monitoring are entered in the Contract Evaluations Reporting System (CERS), and Contract Managers use CERS to address the findings.</p> <p>CBC-ME Team procedures now require a check of the conflict of interest forms one week prior to start of on-site monitoring.</p> <p>CFOP 55-1, Policy and Procedures of Financial Monitoring, was updated to require a conflict of interest form and was implemented during Fiscal year (FY) 2018-19.</p>

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<p>Finding 2 Department protocols for administering the CBC risk pool need enhancement to ensure that unexpended risk pool funds are returned to the Department at fiscal year-end.</p>	<p>Recommendation 2: We recommend that Department management establish guidelines requiring participating CBCs to return to the Department risk pool funds unexpended at fiscal year-end.</p>	<p>The Department concurs with the recommendation. The Risk Pool applications have already been updated to include a provision that If at the end of the year, a Lead Agency that received assistance from the Risk Pool concludes with a surplus, the Department reserves the right to require the Lead Agency to refund the Department the relative portion of the surplus that was accumulated as a result of the awarded risk pool funds. The Department will update its year end reconciliation procedures to identify the amount of the relative portion of any surplus identified for a Lead Agency receiving risk pool funds including notification and approval from the Secretary on whether to require the Lead Agency to refund the Department.</p>	<p>Fully Implemented. The Department updated its procedures to address the identification of any surplus during the year-end reconciliation process due to a CBC receiving risk pool funding. The information is to be shared with the Secretary for final decision on whether to require repayment.</p>

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<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>This fiscal year, a sub-category of data quality was added to the Continuous Quality Improvement element of our CBC contracting monitoring standards. Because of this addition, CBC monitoring includes an evaluation of each CBCs internal processes for ensuring that client data entry is timely and accurate. Feedback is provided to the CBCs on how to improve these processes if there are deficits noted.</p> <p>The findings regarding timely data entry will be discussed on the CBC Contract Manager Call scheduled for January 8, 2019.</p> <p>Regional Managing Directors will also be tasked to ensure that adequate controls are in place within child protective investigations operations to ensure timely entry of data into FSFN with a due date of February 28, 2019.</p> <p>Additionally, the Department will initiate a CCWIS Planning project in January 2019 to align the state child welfare information system with the Comprehensive Child Welfare Information System (CCWIS) regulations while also balancing the states unique data and mobility needs of child welfare professionals. The outcome of this CCWIS planning project will be to produce a long-term plan to align state and contracted service providers with the goals of CCWIS regulations. Producing and submitting a Data Quality Plan will to the federal Administration for Children and Families (ACF) annually is also a new key federal requirement of the CCWIS regulations. The Data Quality plan will include the Department's data quality standards, data quality monitoring, data training and policy, and continuous data quality improvement initiatives. The Department's Data Quality Plan will define standards and monitor the accurateness, completeness, and timeliness for all required child welfare data.</p>	<p>Fully Implemented During Fiscal Year (FY) 2018-19 the sub-category of Data Quality was implemented into the Continuous Quality Improvement element of the CBC contract monitoring standards.</p> <p>Partially Implemented As of July 2019, projects in process are: CCWIS Planning to define a high-level roadmap (cost / schedule) for the state's transition to CCWIS, a State funding document for CCWIS implementation, high-level business requirements, business architecture requirements, and process maps that support roadmap and funding recommendations. The Schedule IV-B feasibility study will be recommended to present to the Florida Legislature during the 2020 session to fund the CCWIS roadmap of activities. In addition, CCWIS requirements instruct states to submit a Data Quality plan annually. The Department submitted our first Data Quality Plan to the Administration for Children and Families (ACF) on May 31, 2019. The ACF provided conditional approval and requested additional data quality standards for timeliness, accurateness, and completeness. In addition, the Department must include goals, milestones, and timeframes for planned data quality activities this year and next. The OCW, OITS, and our CBC partners are working with the CCWIS Planning Vendor to define these additional items and will submit an addendum to ACF on the Data Quality Plan by August 19, 2019.</p>

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<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>The CBC Information System Requirement document incorporated by reference into the CBC Attachment I will be updated by January 30, 2019 to require providers to submit a list that includes the name and user IDs of all users with access to FSFN to the provider contract manager every quarter. Currently, this list is required annually. The Office of Information Technology Systems Security Group (OITSSG) will assist in the review of the CBC Information System Requirement document regarding security and access controls to ensure that requirements are appropriately established. The updated CBC Information System Requirement document will be posted on the Department's website and forwarded to the CBC Regional Contract Managers and OITSSG for distribution by February 5, 2019.</p>	<p>Partially Implemented OCW has reviewed Community Based Care Reference documents and worked in partnership with OITS to create a revised "CBC Information System Requirements" document. This revised document has been provided to the DCF Information Security Manager by the OCW and will be reviewed by a DCF workgroup that convened in July 2019. This workgroup includes an OCW representative and will involve the DCF Chief of Contract Oversight." Anticipated corrective action plan to be completed by December 2019.</p>

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<p>Finding 5 Some CBC requests to the Department to deactivate FSFN user access privileges were not documented and FSFN user access privileges were not always timely deactivated upon a CBC or provider employee's separation from employment.</p>	<p>Recommendation 5: To minimize the risk of compromising FSFN data and related IT resources, we recommend that Department and CBC management enhance procedures to ensure that requests for deactivating FSFN user access privileges are documented and that FSFN user access privileges are timely deactivated upon a user's employment separation.</p>	<p>The CBC Information System Requirement document will be reviewed and updated by January 30, 2019, to ensure that access controls are strengthened regarding deactivation of FSFN user access profiles when required. OITSSG will assist in the review of the CBC Information System Requirement document regarding deactivation procedures and update as appropriate. The updated document will be posted on the Department's website and forwarded to the CBC Regional Contract Managers and OITSSG for distribution by February 5, 2019.</p>	<p>Partially Implemented OCW has reviewed Community-Based Care Reference documents and worked in partnership with OITS to create a revised "CBC Information System Requirements" document. This revised document has been provided to the DCF Information Security Manager by the OCW and will be reviewed by a DCF workgroup that convened in July 2019. This workgroup includes an OCW representative and will involve the DCF Chief of Contract Oversight." Anticipated corrective action plan to be completed by December 2019.</p>

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<p>Finding 15 CBC and ME payments for certain goods and services were not always properly supported by adequate documentation or made in accordance with contract terms and State and Federal laws and regulations. Additionally, the CFBHN's payment of bonuses did not appear clearly reasonable and necessary to the performance of the CFBHN's duties.</p>	<p>Recommendation 15: We recommend that CBC and ME management strengthen review and approval controls to ensure that administrative payments are made in accordance with contract terms and State and Federal laws and regulations, are adequately supported, and accurately recorded. We also recommend that Department management revise the ME contracts to require that the MEs comply with statutory provisions restricting the payment of bonuses with funds provided by the Department contract.</p>	<p>The Department concurs with the recommendation. The contracts currently require compliance with 45 CFR Part 75 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for U.S. Department of Health and Human Service Awards. The Department will propose revision to the contract to adopt standards compatible with 215.425(3), Florida Statutes.</p>	<p>Partially Implemented Regarding MEs: Exhibit A2 for FY 2019-20 has been revised to include s. 215.425(3), F.S. Amendments incorporating this exhibit are scheduled to route with the FY 2019-20 Funding Exhibits and anticipated to be executed by August 31, 2019. Documents are available at: https://www.myflfamilies.com/service-programs/samh/managing-entities/2019-contract-docs.shtml Regarding CBCs: All contract templates for CBC contracts are under review for all current requirements, including the recommended revision. Anticipate execution by June 30, 2020.</p>

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<p>Finding 21 BBCBC records did not evidence the reasonableness of the \$1.175 million purchase price for certain acquired property, the value of property subsequently returned to the seller, or that the BBCBC refunded to the State the appropriate proportionate share of the State's initial investment in the property. During the period September 2013 through November 2017, interest payments and depreciation expenses related to the property totaling \$445,361 were charged to the BBCBC's contract with the Department. During that same period, the BBCBC made principal payments totaling \$127,512 with funds received from the Department for the depreciation charges.</p>	<p>Recommendation 21: We recommend that Department management determine the amount of funds, if any, due to the State as a result of the BBCBC's initial purchase and subsequent return of property to the seller in November 2014 and take steps to ensure that the appropriate amount is refunded by the BBCBC.</p> <p>Additionally, we recommend that Department management ensure that future real property transactions made by contractors with State funds are supported by objective appraisals or other third-party assurances of value.</p>	<p>The Department will seek additional information in order to address the recommendations related to this finding.</p>	<p>Partially Implemented. Department has requested BBCBC to present documentation to justify the purchase price of the property as a fair and reasonable value. This documentation is required before any further action, if required, is taken. Currently, the DCF Office of General Counsel and Contract Manager are working with the BBCBC's Legal Counsel to obtain a property appraisal. The projected final resolution is September 30, 2019.</p>

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<p>Finding 23 The Department did not always timely cancel purchasing cards upon a cardholder's separation from Department employment.</p>	<p>Recommendation 23: We recommend that Department management ensure that purchasing cards are promptly canceled upon a cardholder's separation from Department employment.</p>	<p>The Purchasing Card Administration Unit continues to implement necessary actions to reduce and improve controls to administer a secure purchase platform. During required cardholder training, the termination process is discussed, and cardholder responsibilities are reiterated. This initial training includes the cancellation process to return the employee's purchasing card to their supervisor once the cardholder provides notice of separation or their position is terminated. Also, the Purchasing Card Administrator will initiate additional reminder communications regularly to staff and supervisors stressing the need for immediate notification upon employee separation and collection of the purchasing card. This continuation and development of an open communication and dialogue helps to create a relationship where administrative staff know who to contact and the proper form needed for termination/cancellation of the purchasing card.</p> <p>Additionally, the Purchasing Card Administrative Unit receives a daily report from the Department's Office of Human Resources listing employee separations and utilizes this report as a crosswalk for identifying those who may have not surrendered their cards or programs which haven't notified the Purchasing Card Administration Unit of the separation(s).</p>	<p>Fully Implemented All actions listed in the response to the preliminary finding have been implemented.</p>

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<p>Finding 24 Department records did not evidence that, for certain Department leadership, the designation of a headquarters outside Tallahassee was in the best interests of the Department and not for the convenience of the individual.</p>	<p>Recommendation 24: We recommend that the Department ensure that Department records evidence that the designation of a headquarters outside of Tallahassee for Department leadership is in the best interests of the Department and not for the convenience of the individual.</p>	<p>The Department will document that leadership headquarters outside of Tallahassee is in the best interest of the Department, and not for the convenience of the individual.</p>	<p>Fully Implemented There are no current members of the leadership team headquartered outside of Tallahassee.</p>
<p>Finding 25 As similarly noted in prior audit reports, most recently in our report No. 2016-004, the Department had not established policies and procedures for the collection and use of social security numbers or evaluated the collection and use of social security numbers to ensure compliance with State law.</p>	<p>Recommendation 25: We again recommend that Department management establish written policies and procedures regarding the collection and use of individuals' SSNs and take appropriate steps to demonstrate compliance with applicable statutory requirements.</p>	<p>The Department has completed a draft of a formal Operating Procedure titled "Collection and Use of Social Security Numbers by DCF Employees and Others Acting on Behalf of the Department." This procedure will be routed for adoption during the first quarter of 2019.</p>	<p>Partially Implemented The draft operating procedure is under review for approval. Estimate final approval by August 31, 2019.</p>

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<p>Finding 26 Department controls for administering the Telework Program continue to need enhancement to ensure that telework agreements for employees who do not meet performance standards are terminated, teleworker performance evaluations include required notations to evidence the continuing appropriateness of the telework arrangements, and teleworking arrangements are accurately identified in People First, the State's human resource information system.</p>	<p>Recommendation 26: To help ensure that telework agreements are appropriately terminated for unsatisfactory performance and decisions to continue teleworking arrangements are properly documented in employee performance evaluations, we again recommend that Department management communicate to appropriate supervisory staff the Telework Program requirements outlined in Department policies and procedures. Additionally, we recommend that Department management take appropriate measures to ensure that telework arrangements are accurately designated in People First.</p>	<p>The Department agrees with the recommendation to communicate to appropriate supervisory staff the requirements outlined in Department policies and procedures to help ensure that decisions to continue teleworking arrangements are properly documented in annual employee performance evaluations. Appropriate measures will be taken to ensure that the designation of telework arrangements is accurately entered into People First and timely updated when employees no longer telework.</p>	<p>Partially Implemented We have taken steps to implement the recommendations by communicating requirements of the Department's Operating Procedure annually to management and supervisory staff, which include: (A) the process for terminating agreements timely; (B) verbiage that must be included in the employee's annual performance evaluation; and (C) conducting an annual telework audit requiring management and supervisors to validate employees who are continuing or terminating their agreement. The audit will be completed by August 31, 2019.</p>

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<p>Finding 27 The Department provided child welfare data, including the names and identifying information of children receiving child welfare services, to a for-profit organization without a valid data sharing agreement between the Department and the organization.</p>	<p>Recommendation 27: We recommend that Department management ensure that Department data is only shared with organizations that have an active data sharing agreement with the Department establishing the conditions of data use and retention.</p>	<p>All agreements involving the transfer of data from the Department to another entity pursuant to CFOP 50-26 will be centralized and maintained by the Office of Information Technology Services (OTIS). Data sharing agreements that are approved or routed to OTIS will be tracked. Notifications will be sent to staff responsible for the agreement 90 days prior to the expiration date and processes that support data sharing will be terminated when an agreement expires.</p>	<p>Partially Implemented OITS has begun revision on CFOP 50-26 and the revision is projected to be completed before the end of December 2019.</p>
<p>Finding 28 The Department did not adequately document that sensitive data was properly sanitized from former employees' computers before the computers were disposed of.</p>	<p>Recommendation 28: We again recommend that Department management update policies and procedures to establish a time frame for the sanitization of sensitive data from computer equipment returned by Department staff and for the secure storage of equipment awaiting data sanitization. In addition, we recommend that Department management follow established procedures regarding the maintenance of appropriate documentation regarding the data sanitization of computer equipment.</p>	<p>Department CFOP 50-28, Media Protection, states the Department shall control and securely store all types of media within the program area and/or business system, keeping it safe from unauthorized access. The Department will review the policy and practice of securing recovered devices to verify proper and consistent practice and secured control of devices pending sanitization. By March 30, 2019, the Department will update policies related to the handling of recovered computer equipment to establish a time frame for the sanitization of media containing sensitive data and a mechanism for documenting the disposition of sanitized equipment prior to disposal, surplus, reassignment, or off-site repair.</p>	<p>Fully Implemented As of March 11, 2019, the Department has fully implemented its response comments to the preliminary findings.</p>

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<p>Finding 29 Department controls over employee access to the Florida Accounting Information Resource Subsystem continue to need improvement.</p>	<p>Recommendation 29: Department management should continue efforts to establish policies and procedures for conducting and documenting periodic reviews of FLAIR access privileges to aid in the identification and resolution of any instances of unauthorized or inappropriate access privileges.</p>	<p>The Department will finalize the policies and procedures for periodic reviews of FLAIR users access privileges and obtain the proper approval to enable them to be published. Periodic reviews of user access privileges will be performed as indicated in the upcoming published procedure.</p>	<p>Partially implemented Accounting Procedure Manual (8 APM 6) is under revision to reflect the most recent changes to the agency FLAIR access control process. Once the revision is approved, it will be published. In addition, estimate completion by August 31, 2019. Our office implemented phase I of our new FLAIR access control system in June 2019. The application for the FLAIR access request system is now stored on the DCF Web Systems Portal to increase security.</p>

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Entity Name: Big Bend Community Based Care, Inc.			
Name and Title of Responsible Official(s): Chris Meadows, Contract Administrator, Northwest Florida Partnership for Better Communities			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>Please refer to pages 66-69 of Auditor General Report No. 2019-111 for Big Bend Community Based Care, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented On April 1, 2019, a face-to-face meeting was held with the Regional Managing Director (RMD). No corrective action plan (CAP) was required. Follow-up action to demonstrate how to continue monitoring improved performance on this issue: The Department of Children and Families (DCF) Contract Manager reviews FSFN data entry using the FSFN Report titled "Case Note Lag Time (Home Visit - Child's Current Residence) between Contact Date and Entry Date Statewide by District by Agency." On June 13, 2019, the Department's Contract Manager documented performance on this measure improved from 71.2% to 77.48% for January 2019 to May 2019, with May 2019 exceeding the statewide performance. The Department's Contract Manager will continue to monitor performance in SFY 2019-2020.</p>

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<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>Please refer to pages 66-69 of Auditor General Report No. 2019-111 for Big Bend Community Based Care, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Big Bend Community Based Care Policy Number 915 requires: All BBCBC supervisors to submit the Personal Action Form at the time an employee's employment is terminated. The Personal Action Form must specify all user IDs and programs authorized for access to ensure proper disabling of account access. In addition, it is the supervisor's responsibility to notify the IT Department of the separation of an employee from BBCBC and its partner agency to ensure quick disabling of the user account to the state department's application or programs.</p>
<p>Finding 6 The MEs sometimes entered inaccurate client and service event data in SAMHIS, the Department system used to collect, analyze, and report data on persons served by State-contracted community substance abuse and mental health providers.</p>	<p>Recommendation 6; We recommend that ME management strengthen controls over SAMHIS data entry to ensure client and service event information is accurately recorded and documented.</p>	<p>Please refer to pages 66-69 of Auditor General Report No. 2019-111 for Big Bend Community Based Care, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented BBCBC continues to work with the contracted providers.</p>

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Name and Title of Responsible Official(s): Chris Meadows, Contract Administrator, Northwest Florida Partnership for Better Communities			
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<p>Finding 8 In some instances, the MEs did not timely request that the Department deactivate SAMHIS user access privileges upon a user's separation from employment or when access was no longer required and the Department did not always timely deactivate SAMHIS user accounts.</p>	<p>Recommendation 8: To minimize the risk of compromising SAMHIS data and related IT resources, we recommend that ME management enhance procedures to ensure that requests for SAMHIS user access privilege deactivations are timely submitted to the Department when a user separates from ME or provider employment or when access privileges are no longer required and that Department management ensure all user accounts are timely deactivated.</p>	<p>Please refer to pages 66-69 of Auditor General Report No. 2019-111 for Big Bend Community Based Care, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented BBCBC reinforced procedures to staff and sub-providers on the importance of terminating rights to data systems upon employment termination of BBCBC staff and sub-provider staff. BBCBC uses an HR form to request access to data systems upon hire. The same form is used at employment termination to identify data systems access that needs to be terminated.</p>

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Entity Name: Big Bend Community Based Care, Inc.			
Name and Title of Responsible Official(s): Chris Meadows, Contract Administrator, Northwest Florida Partnership for Better Communities			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 17 The BBCBC and the CFBHN did not require salaried employees to record annual leave used in increments of less than 8 hours.</p>	<p>Recommendation 17: We recommend that BBCBC and CFBHN management require all salaried employees to record all annual leave used, including for absences of less than 8 hours.</p>	<p>Please refer to pages 66-69 of Auditor General Report No. 2019-111 for Big Bend Community Based Care, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented July 23, 2019 – The Department Contract Manager verbally notified Chris Meadows, Contract Manager acting on behalf of Big Bend Community Based Care, the Department will be requesting corrective action for non-compliance with 2 CFR 200.430 and 45 CFR 75.430. BBCBC Salaried Exempt Employees are only required to record leave in 8-hour increments. It does not appear that BBCBC's charges to Federal awards for salaries and wages are based on records that accurately reflect the work performed, as required by 45 CFR 75.430(i)(1). The DCF Contract Manager is preparing a corrective action plan letter for RMD signature.</p>
<p>Finding 18 Certain ME management did not make or obtain independent, periodic, and documented assessments of a service organization's relevant internal controls.</p>	<p>Recommendation 18: We recommend that ME management make or obtain independent, periodic, and documented assessments of the effectiveness of the service organization's relevant internal controls.</p>	<p>Please refer to pages 66-69 of Auditor General Report No. 2019-111 for Big Bend Community Based Care, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented BBCBC has not receive an auditor's report at this time but continues to work with the contracted service provider to obtain one. The current contract with 5 points includes language that requires industry standard security, backup and protected client data.</p>

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Name and Title of Responsible Official(s): Chris Meadows, Contract Administrator, Northwest Florida Partnership for Better Communities			
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<p>Finding 21 BBCBC records did not evidence the reasonableness of the \$1.175 million purchase price for certain acquired property, the value of property subsequently returned to the seller, or that the BBCBC refunded to the State the appropriate proportionate share of the State's initial investment in the property. During the period September 2013 through November 2017, interest payments and depreciation expenses related to the property totaling \$445,361 were charged to the BBCBC's contract with the Department. During that same period, the BBCBC made principal payments totaling \$127,512 with funds received from the Department for the depreciation charges.</p>	<p>Recommendation 21: We recommend that Department management determine the amount of funds, if any, due to the State as a result of the BBCBC's initial purchase and subsequent return of property to the seller in November 2014 and take steps to ensure that the appropriate amount is refunded by the BBCBC.</p> <p>Additionally, we recommend that Department management ensure that future real property transactions made by contractors with State funds are supported by objective appraisals or other third-party assurances of value.</p>	<p>Please refer to pages 66-69 of Auditor General Report No. 2019-111 for Big Bend Community Based Care, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented June 24, 2019, at the direction of the Department's Office of General Counsel, the Department Contract Manager submitted the following correspondence via email to Chris Meadows, Contract Manager acting on behalf of Big Bend Community Based Care: 'As stated in the State of Florida Auditor General's Operational Audit Report No. 2019-111, January 2019, Big Bend Community Based Care charged \$445,361 in depreciation expenses to Contract BJ101 with the Department. Pursuant to the contract, all costs must be reasonable. In order to demonstrate the depreciation expenses were reasonable, please provide documentation to support that the property located at 525 N. Martin Luther King Boulevard, Tallahassee, Florida 32301, purchased in September of 2013, was done so at a fair and reasonable value. Please submit this documentation no later than July 25, 2019. Please let me know if you have any questions.' On June 24-2019, the following correspondence was received from Chris Meadows, Contract Manager acting on behalf of Big Bend Community Based Care: Our General Counsel, Ralph Haben, is handling this matter and will provide a response in short order.</p>

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Entity Name: Central Florida Behavioral Health Network, Inc.			
Name and Title of Responsible Official(s): Julie Patel, Chief Financial Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 6 The MEs sometimes entered inaccurate client and service event data in SAMHIS, the Department system used to collect, analyze, and report data on persons served by State-contracted community substance abuse and mental health providers.</p>	<p>Recommendation 6: We recommend that ME management strengthen controls over SAMHIS data entry to ensure client and service event information is accurately recorded and documented.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented CFBHN is the custodian of the data provided by the agency. Not all data can have an edit associated with it to provide more accuracy. Data is accepted in good faith by ME. In addition, the data may be changed by the provider partner or by another and both may be correct because the data are self-reported by the consumer.</p>
<p>Finding 7 The MEs did not always conduct periodic reviews of SAMHIS user access privileges and some SAMHIS user access privileges were not supported by proper authorizations.</p>	<p>Recommendation 7: We recommend that ME management establish procedures requiring periodic reviews of the continued appropriateness of assigned SAMHIS user access privileges. Additionally, we recommend that ME records evidence the approval and appropriateness of SAMHIS user access privileges.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Policies and Procedures are in place to monitor SAMH usage. The CFBHN IT department will deactivate inactive users after 90 days if there has been no access to the system. The Agency is required to submit a deactivation form upon termination of user. Notification is monitored by QI at the regularly scheduled reviews.</p>

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Entity Name: Central Florida Behavioral Health Network, Inc.			
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Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 8 In some instances, the MEs did not timely request that the Department deactivate SAMHIS user access privileges upon a user's separation from employment or when access was no longer required and the Department did not always timely deactivate SAMHIS user accounts.</p>	<p>Recommendation 8: To minimize the risk of compromising SAMHIS data and related IT resources, we recommend that ME management enhance procedures to ensure that requests for SAMHIS user access privilege deactivations are timely submitted to the Department when a user separates from ME or provider employment or when access privileges are no longer required and that Department management ensure all user accounts are timely deactivated.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Policies and Procedures are in place to monitor SAMH usage. The CFBHN IT department will deactivate inactive users after 90 days if there has been no access to the system. The Agency is required to submit deactivation form upon termination of user. Notification is monitored by QI at the regularly scheduled reviews.</p>
<p>Finding 13 CBC and ME records did not always evidence for each monitoring engagement that staff were independent of, and had no conflicts of interest related to, the providers being monitored.</p>	<p>Recommendation 13: We recommend that CBC and ME management ensure that monitoring records evidence for each monitoring activity that staff are independent of, and have no conflicts of interest related to, the providers being monitored.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CFBHN has developed a Conflict of Interest Attestation that is completed by staff members responsible for monitoring subcontracted service providers. The form serves as documentation that staff are independent of, and free of conflict of interest related to, the network service providers that they review. Use of the form was initiated in fiscal year 2017-18 and has continued since that time.</p>

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Entity Name: Central Florida Behavioral Health Network, Inc.			
Name and Title of Responsible Official(s): Julie Patel, Chief Financial Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 15 CBC and ME payments for certain goods and services were not always properly supported by adequate documentation or made in accordance with contract terms and State and Federal laws and regulations. Additionally, the CFBHN's payment of bonuses did not appear clearly reasonable and necessary to the performance of the CFBHN's duties.</p>	<p>Recommendation 15: We recommend that CBC and ME management strengthen review and approval controls to ensure that administrative payments are made in accordance with contract terms and State and Federal laws and regulations, are adequately supported, and accurately recorded. We also recommend that Department management revise the ME contracts to require that the MEs comply with statutory provisions restricting the payment of bonuses with funds provided by the Department contract.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented CFBHN has updated our internal process to ensure only applicable expenses to be coded to DCF. CFBHN is on fixed administrative fee. CFBHN allocates funds for staffing needs. When these funds are not 100% utilized due to vacancy, CFBHN uses these funds to provide one-time non-recurring merit awards. The one-time merit awards are tied to each employee's annual performance evaluation. CFBHN informs employees prior to their annual review if there is an opportunity to be awarded a one-time non-recurring merit award. This has been added to the employee handbook.</p>
<p>Finding 17 The BBCBC and the CFBHN did not require salaried employees to record annual leave used in increments of less than 8 hours.</p>	<p>Recommendation 17: We recommend that BBCBC and CFBHN management require all salaried employees to record all annual leave used, including for absences of less than 8 hours.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented CFBHN was following what is legal and permissible under the Fair Labor Standards Act (FLSA). To meet DCF's guidelines CFBHN's employee handbook has been updated to require all salaried employees' document annual leave and absences in 4 - hour increments. All staff have been trained to document accordingly.</p>

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Entity Name: Central Florida Behavioral Health Network, Inc.			
Name and Title of Responsible Official(s): Julie Patel, Chief Financial Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 20 ME controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over ME property purchased with Department-provided funds.</p>	<p>Recommendation 20: We recommend that ME management enhance controls to ensure that all required ME property information is timely and accurately recorded for all applicable property items. We also recommend that ME management ensure that the results of annual physical inventories are properly reconciled to ME accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Procedures have been updated and a new recycling vendor is being used (Stream Recycling) to destroy any component that is capable of storing sensitive IT system data. The vendor takes the hard drives out while on site and sanitizes it. They further destroy the device at their facility. All disposed of devices have a certificate of destruction and these certificates are on file at CFBHN.</p>
<p>Finding 22 The CBCs and the MEs did not always document the proper data sanitization of information technology (IT) equipment or establish sufficient policies and procedures regarding the proper data sanitization of IT equipment.</p>	<p>Recommendation 22: We recommend that CBC and ME management ensure that CBC and ME records evidence that confidential and sensitive information is sanitized from all IT equipment with data storage capabilities prior to disposal, surplus, reassignment, or off-site repair. We also recommend that CBC and ME management update policies and procedures to include steps to document the data sanitization and disposal of all IT equipment with data storage capabilities.</p>	<p>Please refer to page 70-81 of Auditor General Report No. 2019-111 for Central Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Procedures have been updated and a new recycling vendor is being used (Stream Recycling) to destroy any component that is capable of storing sensitive data. The vendor takes the hard drives out while on site and sanitizes it. They further destroy the device at their facility. All disposed of devices have a certificate of destruction on file with CFBHN.</p>

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Entity Name: Central Florida Cares Health Systems, Inc.			
Name and Title of Responsible Official(s): Maria Bledsoe, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 6 The MEs sometimes entered inaccurate client and service event data in SAMHIS, the Department system used to collect, analyze, and report data on persons served by State-contracted community substance abuse and mental health providers.</p>	<p>Recommendation 6: We recommend that ME management strengthen controls over SAMHIS data entry to ensure client and service event information is accurately recorded and documented.</p>	<p>Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CFCHS has validation processes in the system that reject invalid demographic options. Not having the basis for this determination, CFCHS cannot go beyond the validations available within the system that already rejects invalid demographic options. However, CFCHS will continue to explore avenues for improving the process.</p>
<p>Finding 7 The MEs did not always conduct periodic reviews of SAMHIS user access privileges and some SAMHIS user access privileges were not supported by proper authorizations.</p>	<p>Recommendation 7: We recommend that ME management establish procedures requiring periodic reviews of the continued appropriateness of assigned SAMHIS user access privileges. Additionally, we recommend that ME records evidence the approval and appropriateness of SAMHIS user access privileges.</p>	<p>Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CFCHS has implemented tracking mechanisms in accordance with this report's recommendation.</p>

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Entity Name: Central Florida Cares Health Systems, Inc.			
Name and Title of Responsible Official(s): Maria Bledsoe, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
Finding 10 The CFCHS and the SFBHN did not consistently provide required subaward information to providers in accordance with Federal and State law.	Recommendation 10: We recommend that CFCHS and SFBHN management ensure that post award notices containing the information required by Federal regulations and State law are provided to providers at the time of the subaward.	Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf .	Fully Implemented CFCHS accepts the report's recommendation and will ensure, going forward that post notice award notices are provided to all providers.
Finding 11 In some instances, the CBCs did not prepare monitoring plans in accordance with Department policies and procedures, corrective action plans were not required when monitoring identified deficiencies, and CBC and ME monitoring engagement records did not evidence supervisory review.	Recommendation 11: We recommend that CBC management ensure that monitoring plans, including the scope and plan for sampling, be prepared prior to the commencement of monitoring activities. When monitoring identifies deficiencies, the CBCs should ensure that provider corrective action plans are required. We also recommend that CBC and ME management ensure that records evidence supervisory review of monitoring tools and reports.	Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf .	Fully Implemented CFCHS accepts the report's recommendation and will review our process to make sure that records evidence a supervisory review of the monitoring tools and that the monitoring reports have been compared to the monitoring tools.

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Entity Name: Central Florida Cares Health Systems, Inc.			
Name and Title of Responsible Official(s): Maria Bledsoe, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 15 CBC and ME payments for certain goods and services were not always properly supported by adequate documentation or made in accordance with contract terms and State and Federal laws and regulations. Additionally, the CFBHN's payment of bonuses did not appear clearly reasonable and necessary to the performance of the CFBHN's duties.</p>	<p>Recommendation 15: We recommend that CBC and ME management strengthen review and approval controls to ensure that administrative payments are made in accordance with contract terms and State and Federal laws and regulations, are adequately supported, and accurately recorded. We also recommend that Department management revise the ME contracts to require that the MEs comply with statutory provisions restricting the payment of bonuses with funds provided by the Department contract.</p>	<p>Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CFCHS will review its controls and policies to ensure that purchase orders are completed for all professional attorney fees, in order to demonstrate prior purchase authorization.</p>
<p>Finding 16 Some CBC and ME travel payments were not properly supported by adequate documentation or made in accordance with State law.</p>	<p>Recommendation 16: We recommend that CBC and ME management enhance controls for approving travel payments to ensure that payments are adequately supported and made in accordance with applicable State laws and rules.</p>	<p>Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CFCHS will review its policies to make sure that all payment documentation for registration fees and travel expenses in connection with attendance at conferences or conventions must include a statement regarding the benefit to the state.</p>

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Entity Name: Central Florida Cares Health Systems, Inc.			
Name and Title of Responsible Official(s): Maria Bledsoe, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 18 Certain ME management did not make or obtain independent, periodic, and documented assessments of a service organization's relevant internal controls.</p>	<p>Recommendation 18: We recommend that ME management make or obtain independent, periodic, and documented assessments of the effectiveness of the service organization's relevant internal controls.</p>	<p>Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented A requirement was added to the current service agreement with Five Points that requires Five Points to submit to CFCHS a Report on Service organization relevant to Security, Availability, Processing Integrity, Confidentiality, or Privacy (SOC 2). We have obtained those reports from them.</p>
<p>Finding 20 ME controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over ME property purchased with Department-provided funds.</p>	<p>Recommendation 20: We recommend that ME management enhance controls to ensure that all required ME property information is timely and accurately recorded for all applicable property items. We also recommend that ME management ensure that the results of annual physical inventories are properly reconciled to ME accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CFCHS has reviewed this process and enhanced documentation and controls to ensure that all required property information is timely and accurately recorded and reconciled with the related physical inventory observation records. CFCHS will continue to review and enhance this process as needed.</p>

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Entity Name: Central Florida Cares Health Systems, Inc.			
Name and Title of Responsible Official(s): Maria Bledsoe, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 22 The CBCs and the MEs did not always document the proper data sanitization of information technology (IT) equipment or establish sufficient policies and procedures regarding the proper data sanitization of IT equipment.</p>	<p>Recommendation 22: We recommend that CBC and ME management ensure that CBC and ME records evidence that confidential and sensitive information is sanitized from all IT equipment with data storage capabilities prior to disposal, surplus, reassignment, or off-site repair. We also recommend that CBC and ME management update policies and procedures to include steps to document the data sanitization and disposal of all IT equipment with data storage capabilities.</p>	<p>Please refer to pages 82-86 of Auditor General Report No. 2019-111 for Central Florida Cares Health Systems, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully implemented CFCHS has implemented processes to record the sanitization of IT equipment when equipment is disposed, reassigned, or sent off-site for repair.</p>

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Entity Name: ChildNet, Inc. – Broward			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CN Policy 003.005 Case Chronological Documentation for Client Services requires all documentation and data entry into FSFN within two days of the contact. The Policy and Procedure was updated on February 21, 2018. As part of all ongoing file reviews, information is tracked and reported to the QA Department at the Department of Children and Families on the status of data being entered in the required time frames. The Data Department receives a weekly timeliness report that was created in the BOE in FSFN and determines reasons for untimely entries to address at weekly management meetings to identify areas to improve and put actions in to place to improve.</p>

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Entity Name: ChildNet, Inc. – Broward			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CN012.013 Security of Data and Management Information Systems (MIS) Resources discusses requirements for access to systems. CN 012.015 Security-User Responsibilities defines requirements for users to notify of changes in role/status of employment. Human Resources (HR) notifies the Data staff when users are separated from employment and their access is deactivated. There is a reconciliation that takes place weekly with MIS and HR to ensure all privileges have been deleted. FSFN privileges are granted based on user role and are reviewed annually.</p>

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Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 5 Some CBC requests to the Department to deactivate FSFN user access privileges were not documented and FSFN user access privileges were not always timely deactivated upon a CBC or provider employee's separation from employment.</p>	<p>Recommendation 5: To minimize the risk of compromising FSFN data and related IT resources, we recommend that Department and CBC management enhance procedures to ensure that requests for deactivating FSFN user access privileges are documented and that FSFN user access privileges are timely deactivated upon a user's employment separation.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CN012.013 Security of Data and Management Information Systems (MIS) Resources discusses requirements for access to systems. CN 012.015 Security-User Responsibilities defines requirements for users to notify of changes in role/status of employment. Human Resources (HR) notifies the Data staff when users are separated from employment and their access is deactivated. There is a reconciliation that takes place weekly with MIS and HR to ensure all privileges have been deleted.</p>

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Entity Name: ChildNet, Inc. – Broward			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 9 ChildNet – Broward County and PFSF subaward controls need improvement to ensure that cost analyses of subawards made on a noncompetitive basis are appropriately conducted, ChildNet records evidence the determination of a provider's status as a subrecipient or vendor, and ChildNet subawards include appropriate audit provisions.</p>	<p>Recommendation 9: We recommend that ChildNet – Broward County and PFSF management ensure that CBC records evidence for all applicable subawards made on a noncompetitive basis appropriately completed cost analyses of the allowability, reasonableness, and necessity of the individual cost elements. We also recommend that ChildNet – Broward County management ensure that a Checklist evidencing the determination of a provider's status as a subrecipient or vendor is completed prior to award execution and retained in ChildNet – Broward County records and that audit provisions are included in applicable subawards.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Practices have been updated to be aligned with requirements and are in place. Attachments verify use of new forms and discussions around all required items. Policy and Procedure was last revised on April 25, 2018.</p>

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Entity Name: ChildNet, Inc. – Broward			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 11 In some instances, the CBCs did not prepare monitoring plans in accordance with Department policies and procedures, corrective action plans were not required when monitoring identified deficiencies, and CBC and ME monitoring engagement records did not evidence supervisory review.</p>	<p>Recommendation 11: We recommend that CBC management ensure that monitoring plans, including the scope and plan for sampling, be prepared prior to the commencement of monitoring activities.</p> <p>When monitoring identifies deficiencies, the CBCs should ensure that provider corrective action plans are required.</p> <p>We also recommend that CBC and ME management ensure that records evidence supervisory review of monitoring tools and reports.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented These elements are part of our monitoring process. Samples of monitoring letters have been provided to the Department of Children and Families.</p>

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Entity Name: ChildNet, Inc. – Broward			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 15 CBC and ME payments for certain goods and services were not always properly supported by adequate documentation or made in accordance with contract terms and State and Federal laws and regulations. Additionally, the CFBHN's payment of bonuses did not appear clearly reasonable and necessary to the performance of the CFBHN's duties.</p>	<p>Recommendation 15: We recommend that CBC and ME management strengthen review and approval controls to ensure that administrative payments are made in accordance with contract terms and State and Federal laws and regulations, are adequately supported, and accurately recorded. We also recommend that Department management revise the ME contracts to require that the MEs comply with statutory provisions restricting the payment of bonuses with funds provided by the Department contract.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented During fiscal year (FY) 2018-19, CN updated and had approved a cost allocation plan that supported an enhanced fund management and revenue maximization approach. This also allowed for alignment with the DFS State Expenditure manual. To obtain greater transactional visibility, CN selected a new fund management accounting software SAGE MIP to be utilized in the FY 2019-20. New software purchased, built in the fourth quarter of 2018-19 is being utilized in current fiscal year. In addition, the Broward and Palm Beach cost allocation plans will describe the new segment accounting structure (inclusive of a segment for the OCA or unallowable designations).</p>
<p>Finding 16 Some CBC and ME travel payments were not properly supported by adequate documentation or made in accordance with State law.</p>	<p>Recommendation 16: We recommend that CBC and ME management enhance controls for approving travel payments to ensure that payments are adequately supported and made in accordance with applicable State laws and rules.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Policy and Procedure has been updated to include all requirements. A copy of the policy was provided to the Department of Children and Families.</p>

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Entity Name: ChildNet, Inc. – Broward			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 19 CBC controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.</p>	<p>Recommendation 19: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items.</p> <p>We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function.</p> <p>CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Policy and Procedure has been updated to include all requirements. A copy of the policy was provided to the Department of Children and Families.</p>

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Entity Name: ChildNet, Inc. – Broward			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 22 The CBCs and the MEs did not always document the proper data sanitization of information technology (IT) equipment or establish sufficient policies and procedures regarding the proper data sanitization of IT equipment.</p>	<p>Recommendation 22: We recommend that CBC and ME management ensure that CBC and ME records evidence that confidential and sensitive information is sanitized from all IT equipment with data storage capabilities prior to disposal, surplus, reassignment, or off-site repair. We also recommend that CBC and ME management update policies and procedures to include steps to document the data sanitization and disposal of all IT equipment with data storage capabilities.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Policy and Procedure has been updated to include all requirements. A copy of the policy was provided to the Department of Children and Families.</p>

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Entity Name: ChildNet, Inc. – Palm Beach			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented CN012.013 Security of Data and Management Information Systems Resources discusses requirements for access to systems. CN 012.015 Security-User Responsibilities defines requirements for users to notify of changes in role/status of employment. Human Resources notifies the Data staff when users are separated from employment and their access is deactivated. There is a reconciliation that takes place weekly with MIS and HR to ensure all privileges have been deleted. FSFN privileges are granted based on user role and are reviewed annually.</p>
<p>Finding 16 Some CBC and ME travel payments were not properly supported by adequate documentation or made in accordance with State law.</p>	<p>Recommendation 16: We recommend that CBC and ME management enhance controls for approving travel payments to ensure that payments are adequately supported and made in accordance with applicable State laws and rules.</p>		<p>Fully Implemented The policy and procedure have been updated to include all requirements provided to the Department of Children and Families.</p>

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Entity Name: ChildNet, Inc. – Palm Beach			
Name and Title of Responsible Official(s): Julie DeMar, Chief Operating Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 19 CBC controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.</p>	<p>Recommendation 19: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items.</p> <p>We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function.</p> <p>CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 87-88 of Auditor General Report No. 2019-111 for ChildNet, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented The policy and procedure have been updated to include all requirements provided to the Department of Children and Families.</p>

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Entity Name: Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.)			
Name and Title of Responsible Official(s): Susan Lowe, Network Support Director			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>Please refer to pages 89-91 of Auditor General Report No. 2019-111 for Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Embrace Families monitors timely entry in FSFN through reporting available in our Argos system. Timeliness to entry is monitored weekly and monthly. As issues/trends are identified, Embrace Families will address any concerns with our providers at our weekly in-person Healthy Systems meetings.</p>
<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>Please refer to pages 89-91 of Auditor General Report No. 2019-111 for Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented We established a FSFN Committee that monitors adequate separation of duties and user access. Of the staff initially identified having wrong security profiles, 100% have been corrected and no users have received wrong security profiles since implementation.</p>

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Entity Name: Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.)			
Name and Title of Responsible Official(s): Susan Lowe, Network Support Director			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 11 In some instances, the CBCs did not prepare monitoring plans in accordance with Department policies and procedures, corrective action plans were not required when monitoring identified deficiencies, and CBC and ME monitoring engagement records did not evidence supervisory review.</p>	<p>Recommendation 11: We recommend that CBC management ensure that monitoring plans, including the scope and plan for sampling, be prepared prior to the commencement of monitoring activities.</p> <p>When monitoring identifies deficiencies, the CBCs should ensure that provider corrective action plans are required.</p> <p>We also recommend that CBC and ME management ensure that records evidence supervisory review of monitoring tools and reports.</p>	<p>Please refer to pages 89-91 of Auditor General Report No. 2019-111 for Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Embrace Families CBC’s DCF approved policy “Contract Monitoring Reporting & Corrective Action” requires the completion of monitoring plans, corrective action plans and supervisory review (including CFO) of the final monitoring report.</p>
<p>Finding 13 CBC and ME records did not always evidence for each monitoring engagement that staff were independent of, and had no conflicts of interest related to, the providers being monitored.</p>	<p>Recommendation 13: We recommend that CBC and ME management ensure that monitoring records evidence for each monitoring activity that staff are independent of, and have no conflicts of interest related to, the providers being monitored.</p>	<p>Please refer to pages 89-91 of Auditor General Report No. 2019-111 for Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented Embrace Families CBC’s policy requires all employees to sign conflict of interest statements at hire and annually thereafter. Embrace Families CBC will continue to follow our approved policy</p>

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Entity Name: Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.)			
Name and Title of Responsible Official(s): Susan Lowe, Network Support Director			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 15 CBC and ME payments for certain goods and services were not always properly supported by adequate documentation or made in accordance with contract terms and State and Federal laws and regulations. Additionally, the CFBHN's payment of bonuses did not appear clearly reasonable and necessary to the performance of the CFBHN's duties.</p>	<p>Recommendation 15: We recommend that CBC and ME management strengthen review and approval controls to ensure that administrative payments are made in accordance with contract terms and State and Federal laws and regulations, are adequately supported, and accurately recorded.</p> <p>We also recommend that Department management revise the ME contracts to require that the MEs comply with statutory provisions restricting the payment of bonuses with funds provided by the Department contract.</p>	<p>Please refer to pages 89-91 of Auditor General Report No. 2019-111 for Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Current payments for advertising and public relations expenses are reviewed and monitored to ensure no further errors. Due to our increased monitoring, there have been no further errors.</p>
<p>Finding 16 Some CBC and ME travel payments were not properly supported by adequate documentation or made in accordance with State law.</p>	<p>Recommendation 16: We recommend that CBC and ME management enhance controls for approving travel payments to ensure that payments are adequately supported and made in accordance with applicable State laws and rules.</p>	<p>Please refer to pages 89-91 of Auditor General Report No. 2019-111 for Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented A new online reimbursement system CONCUR has been implemented as of July 1, 2019. The new system will be monitored.</p>

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Name and Title of Responsible Official(s): Susan Lowe, Network Support Director			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 19 CBC controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.</p>	<p>Recommendation 19: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items.</p> <p>We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function.</p> <p>CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 89-91 of Auditor General Report No. 2019-111 for Embrace Families CBC, Inc. (formerly, CBC of Central Florida, Inc.) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented We implemented a new Assets & Inventory System to manage and maintain property controls. The new system provides the comprehensive and appropriate accounting recommended.</p>

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Entity Name: Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough)			
Name and Title of Responsible Official(s): Rebecca Kapusta, Eckerd Connects, Vice President of Community Based Care			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>Please refer to pages 92-94 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented To improve performance, Eckerd has continued monitoring of the following action items that were implemented as a result of the preliminary findings:</p> <ul style="list-style-type: none"> • FSFN User Access Privilege Controls matrix developed, specific to positions within the lead agency and subcontracted providers • Security Tracker updated to include Position Titles and a Notes Section, as well as tabbed out by subcontracted agency • Data Management Supervisor will review and document quarterly a sample of FSFN user access privileges and timeliness of terminations in FSFN. <p>By July 30, 2019, Regional Department of Children ND Families Contract Management will follow up with the Lead Agency to obtain a copy of the FSFN User Access Privilege Controls matrix and a copy of the most recent quarterly Data Management review sample to document completion of action items.</p>

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Name and Title of Responsible Official(s): Rebecca Kapusta, Eckerd Connects, Vice President of Community Based Care			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 5 Some CBC requests to the Department to deactivate FSFN user access privileges were not documented and FSFN user access privileges were not always timely deactivated upon a CBC or provider employee's separation from employment.</p>	<p>Recommendation 5: To minimize the risk of compromising FSFN data and related IT resources, we recommend that Department and CBC management enhance procedures to ensure that requests for deactivating FSFN user access privileges are documented and that FSFN user access privileges are timely deactivated upon a user's employment separation.</p>	<p>Please refer to pages 92-94 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented The Data Management Supervisor has been added to the termination notification email group. The Data Management Supervisor and Security Officer have been added to:</p> <ul style="list-style-type: none"> • internal notifications for new hires, terminations, and position changes. • the weekly termination report distributed by our Controller. • the electronic termination notice generated by the Lead Agency's internal HR System. <p>The Security Officer will send monthly reminders to Case Management Leadership regarding timely termination notification. The Security Officer will update the Quarterly Review tracker to include a column to track the late notifications received and report monthly at leadership meetings. As of July 23, 2019, due to recent changes in the payroll system, the Data Management Supervisor and the Security Officer will be added to the termination report distributed by the Controller. Additional notifications are also being developed within the new payroll system to further improve upon the process.</p>

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Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 16 Some CBC and ME travel payments were not properly supported by adequate documentation or made in accordance with State law.</p>	<p>Recommendation 16: We recommend that CBC and ME management enhance controls for approving travel payments to ensure that payments are adequately supported and made in accordance with applicable State laws and rules.</p>	<p>Please refer to pages 92-94 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented Eckerd has indicated the continued monitoring of the following action items that were implemented as a result of the preliminary findings in order to improve performance:</p> <ul style="list-style-type: none"> The travel expense reports are reviewed by the supervisor and accounting prior to payment to ensure proper documentation is included and expenses are in compliance with the travel policy. Proper documentation includes the State of Florida travel voucher form, receipts to support expenses and an agenda if the travel was related to a conference. Expenses submitted without proper documentation will be rejected until the necessary documents are obtained.

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Entity Name: Eckerd Community Alternatives – Judicial Circuit 6 (Pasco/Pinellas)			
Name and Title of Responsible Official(s): Brian Bostic, Executive Director of ECA Pasco/Pinellas			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>Please refer to pages 95-99 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented To improve performance, Eckerd has continued monitoring of the action items that were implemented as a result of the preliminary findings. By July 30, 2019, Regional Department of Children and Families DCF Contract Management will follow up with the Lead Agency to obtain a copy of the tracking tool and verify improved performance.</p>
<p>Finding 11 In some instances, the CBCs did not prepare monitoring plans in accordance with Department policies and procedures, corrective action plans were not required when monitoring identified deficiencies, and CBC and ME monitoring engagement records did not evidence supervisory review.</p>	<p>Recommendation 11: We recommend that CBC management ensure that monitoring plans, including the scope and plan for sampling, be prepared prior to the commencement of monitoring activities. When monitoring identifies deficiencies, the CBCs should ensure that provider corrective action plans are required. We also recommend that CBC and ME management ensure that records evidence supervisory review of monitoring tools and reports.</p>	<p>Please refer to pages 95-99 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented The Office of Financial Accountability conducted an On-Site Fiscal Review during the period of January 23, 2019 through January 25, 2019, which covered the period of July 1, 2018 through November 30, 2018. A formal report was issued March 5, 2019. The review conducted a test for subawarding and subrecipient monitoring. There were no findings, observations, or additional opportunities for technical assistance indicated in the report.</p>

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Entity Name: Eckerd Community Alternatives – Judicial Circuit 6 (Pasco/Pinellas)			
Name and Title of Responsible Official(s): Brian Bostic, Executive Director of ECA Pasco/Pinellas			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 13 CBC and ME records did not always evidence for each monitoring engagement that staff were independent of, and had no conflicts of interest related to, the providers being monitored.</p>	<p>Recommendation 13: We recommend that CBC and ME management ensure that monitoring records evidence for each monitoring activity that staff are independent of, and have no conflicts of interest related to, the providers being monitored.</p>	<p>Please refer to pages 95-99 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented The Office of Financial Accountability conducted an On-Site Fiscal Review during the period of January 23, 2019 through January 25, 2019, which covered the period of July 1, 2018 through November 30, 2018. A formal report was issued March 5, 2019. The review conducted a test for subawarding and subrecipient monitoring. There were no findings, observations, or additional opportunities for technical assistance indicated in the report.</p>
<p>Finding 14 Some CBC contract payments were not supported by adequate documentation or made in accordance with applicable contract terms.</p>	<p>Recommendation 14: We recommend that CBC management enhance oversight and approval controls to ensure that contract payments are reasonable, adequately supported, and made in accordance with applicable contract terms.</p>	<p>Please refer to pages 95-99 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Risk Accepted</p>

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Entity Name: Eckerd Community Alternatives – Judicial Circuit 6 (Pasco/Pinellas)			
Name and Title of Responsible Official(s): Brian Bostic, Executive Director of ECA Pasco/Pinellas			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 16 Some CBC and ME travel payments were not properly supported by adequate documentation or made in accordance with State law.</p>	<p>Recommendation 16: We recommend that CBC and ME management enhance controls for approving travel payments to ensure that payments are adequately supported and made in accordance with applicable State laws and rules.</p>	<p>Please refer to pages 95-99 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented By August 15, 2019, the Regional Department of Children and Families Contract Manager will provide additional technical assistance to contracted Lead Agencies regarding travel reimbursements in accordance with s. 112.061, F.S. By October 30, 2019, the Regional Contract Manager will conduct a sample selection of travel expenditures to verify compliance.</p>

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Entity Name: Eckerd Community Alternatives – Judicial Circuit 6 (Pasco/Pinellas)			
Name and Title of Responsible Official(s): Brian Bostic, Executive Director of ECA Pasco/Pinellas			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 19 CBC controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.</p>	<p>Recommendation 19: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items. We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function. CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 95-99 of Auditor General Report No. 2019-111 for Eckerd Community Alternatives – Judicial Circuit 13 (Hillsborough) response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented The Regional Department of Children and Families Contract Manager is pending receipt of the final FY 2018-2019 Annual Asset Inventory & Reconciliation documentation. By August 30, 2019, the Regional Contract Manager will conduct a review of documentation to verify information submitted is complete.</p>

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Entity Name: Family Support Services of North Florida, Inc.			
Name and Title of Responsible Official(s): Kenneth Barton, Assistant General Counsel			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 19 CBC controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.</p>	<p>Recommendation 19: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items.</p> <p>We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function.</p> <p>CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.</p> <p>We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items.</p>	<p>Please refer to pages 100-101 of Auditor General Report No. 2019-111 for Family Support Services of North Florida, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented</p> <p>The inventory function belongs to the Finance and Information Technology (“IT”) departments. All property items purchased go through the point of contact in IT to record it in the property records and affix the FSSNF property tag. Then, the item is delivered to the staff member who ordered it. The Finance department will ensure that an independent physical inventory will be conducted annually by individuals not responsible for keeping the inventory records.</p> <p>FSSNF’s physical inventory system (Wasp) has the ability to reconcile to the accounting system (Microsoft Dynamics GP). Moving forward, we will ensure this inventory system will be reconciled to the accounting system quarterly. Additionally, during this reconciliation, we will ensure the property records are updated on a timely basis with all required information (acquisition cost, purchase date, or item condition) being input. The DCF Contract Manager will continue to conduct a physical inventory check annually per contract DJ038.</p>

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Entity Name: Lakeview Center, Inc., d.b.a. FamiliesFirst Network			
Name and Title of Responsible Official(s): Cory Borcharding, Director of Case Management			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>Please refer to pages 102-103 of Auditor General Report No. 2019-111 for Lakeview Center, Inc., d.b.a. FamiliesFirst Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Partially Implemented Case Note Lag Time (Home visit - Child's Current Residence) Between Contact Date and Entry Date Statewide by Worker report in FSFN is an unreliable report and is not being used. On-Demand report is available in FFN as of May 2019 in FSFN Ad Hoc folder titled Placement Begin vs. Placement Date Entered. May 2019 results average 6.8 days per entry. June 2019 results average 2.8 days per entry. Need to share with managers on a regular basis and address any individual performance issues. Expected date of full implementation is August 2019.</p>

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Entity Name: Lakeview Center, Inc., d.b.a. FamiliesFirst Network			
Name and Title of Responsible Official(s): Cory Borcharding, Director of Case Management			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 11 In some instances, the CBCs did not prepare monitoring plans in accordance with Department policies and procedures, corrective action plans were not required when monitoring identified deficiencies, and CBC and ME monitoring engagement records did not evidence supervisory review.</p>	<p>Recommendation 11: We recommend that CBC management ensure that monitoring plans, including the scope and plan for sampling, be prepared prior to the commencement of monitoring activities. When monitoring identifies deficiencies, the CBCs should ensure that provider corrective action plans are required. We also recommend that CBC and ME management ensure that records evidence supervisory review of monitoring tools and reports.</p>	<p>Please refer to pages 102-103 of Auditor General Report No. 2019-111 for Lakeview Center, Inc., d.b.a. FamiliesFirst Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://f auditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Lakeview Center, Inc. (LCI) will create a separate document that includes scope, sampling, monitors who will participate on the engagement, monitoring time frame, and risk results. LCI will house the document in the individual provider's monitoring folder with the other monitoring documents. LCI already has a separate annual risk assessment document that they provide to monitors which contains weighted scores in the following categories: Contract Dollars, Nature of Services, Number of Clients Served, Key organizational Change, Corrective Actions and Accreditation.</p>
<p>Finding 13 CBC and ME records did not always evidence for each monitoring engagement that staff were independent of, and had no conflicts of interest related to, the providers being monitored.</p>	<p>Recommendation 13: We recommend that CBC and ME management ensure that monitoring records evidence for each monitoring activity that staff are independent of, and have no conflicts of interest related to, the providers being monitored.</p>	<p>Please refer to pages 102-103 of Auditor General Report No. 2019-111 for Lakeview Center, Inc., d.b.a. FamiliesFirst Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://f auditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Lakeview Center, Inc. will add this as a requirement to their policies and procedures and begin using form CF1124 for all monitoring engagements.</p>

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Entity Name: Lakeview Center, Inc., d.b.a. FamiliesFirst Network			
Name and Title of Responsible Official(s): Cory Borcharding, Director of Case Management			
Findings	Recommendation	Auditee Response	Corrective Action Status
Finding 16 Some CBC and ME travel payments were not properly supported by adequate documentation or made in accordance with State law.	Recommendation 16: We recommend that CBC and ME management enhance controls for approving travel payments to ensure that payments are adequately supported and made in accordance with applicable State laws and rules.	Please refer to pages 102-103 of Auditor General Report No. 2019-111 for Lakeview Center, Inc., d.b.a. FamiliesFirst Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf	Fully Implemented Lakeview updated their policies and procedures to include language regarding separate map and vicinity miles.

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Entity Name: LSF Health Systems – Lutheran Services Florida			
Name and Title of Responsible Official(s): Shelley Katz, COO			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 8 In some instances, the MEs did not timely request that the Department deactivate SAMHIS user access privileges upon a user's separation from employment or when access was no longer required and the Department did not always timely deactivate SAMHIS user accounts.</p>	<p>Recommendation 8: To minimize the risk of compromising SAMHIS data and related IT resources, we recommend that ME management enhance procedures to ensure that requests for SAMHIS user access privilege deactivations are timely submitted to the Department when a user separates from ME or provider employment or when access privileges are no longer required and that Department management ensure all user accounts are timely deactivated.</p>	<p>Please refer to pages 104-107 of Auditor General Report No. 2019-111 for LSF Health Systems - Lutheran Services Florida. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Since the time of the response there has been one additional termination of an employee with Department of Children and Families system access. The request for deactivation occurred in 1 business day of termination.</p>
<p>Finding 13 CBC and ME records did not always evidence for each monitoring engagement that staff were independent of, and had no conflicts of interest related to, the providers being monitored.</p>	<p>Recommendation 13: We recommend that CBC and ME management ensure that monitoring records evidence for each monitoring activity that staff are independent of, and have no conflicts of interest related to, the providers being monitored.</p>	<p>Please refer to pages 104-107 of Auditor General Report No. 2019-111 for LSF Health Systems - Lutheran Services Florida. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Since implementation of the revised policy in October 2017, all LSFHS employees who participate in monitoring activities complete a COI form prior to each monitoring event. The revised policy is available for review.</p>

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Entity Name: LSF Health Systems – Lutheran Services Florida			
Name and Title of Responsible Official(s): Shelley Katz, COO			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 18 Certain ME management did not make or obtain independent, periodic, and documented assessments of a service organization's relevant internal controls.</p>	<p>Recommendation 18: We recommend that ME management make or obtain independent, periodic, and documented assessments of the effectiveness of the service organization's relevant internal controls.</p>	<p>Please refer to pages 104-107 of Auditor General Report No. 2019-111 for LSF Health Systems - Lutheran Services Florida. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented LSFHS no longer utilizes Five Points as a service organization, however, we do obtain annual assessments of service organizations' internal controls. The 2018 SOC report for Five Points is available for review, as well as the 2018 SOC report for GoRACK, our co-location/data center.</p>

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Entity Name: Our Kids of Miami-Dade/Monroe, Inc. (FY 18-19)		Citrus Family Care Network (FY 19-20)	
Name and Title of Responsible Official(s): Kate Callahan, Board Chair (FY 18-19)		Carmen Cantero, Quality Improvement & Compliance Officer (FY 19-20)	
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>Please refer to page 108 of Auditor General Report No. 2019-111 for Our Kids of Miami-Dade/Monroe, Inc./ Citrus Family Care Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented As of July 1, 2019, Citrus Family Care Network (FCN) assumed the role of CBC in the Southern Region. Citrus FCN Response: As the new CBC in the Southern Region, a list of all current access roles will be reviewed and verified for FCN staff as well as FCMA staff. Lists will be reviewed and verified when employees have a change in positions and every 6 months.</p>

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Name and Title of Responsible Official(s): Kate Callahan, Board Chair (FY 18-19)		Carmen Cantero, Quality Improvement & Compliance Officer (FY 19-20)	
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 5 Some CBC requests to the Department to deactivate FSFN user access privileges were not documented and FSFN user access privileges were not always timely deactivated upon a CBC or provider employee's separation from employment.</p>	<p>Recommendation 5: To minimize the risk of compromising FSFN data and related IT resources, we recommend that Department and CBC management enhance procedures to ensure that requests for deactivating FSFN user access privileges are documented and that FSFN user access privileges are timely deactivated upon a user's employment separation.</p>	<p>Please refer to page 108 of Auditor General Report No. 2019-111 for Our Kids of Miami-Dade/Monroe, Inc./ Citrus Family Care Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented As of July 1, 2019, Citrus Family Care Network (FCN) assumed the role of CBC in the Southern Region. Please note: <i>There were no requests for deactivation for 16 out of 16 employees whose employment with Our Kids ended on June 30, 2019. DCF terminated access on July 16, 2019.</i> Citrus FCN Response: Citrus FCN held an internal meeting with IT staff to review the previous process implemented. The process was modified to improve compliance with requirements. As part of the action plan, an initial step is obtaining lists of all Citrus FCN and FCMA users to be able to reconcile active user lists with DCF's records. Once reconciliation has been achieved, Citrus FCN will require that all employment separations within FCN and from FCMA's be reported immediately, but no later than one business day, to FCN's IT department for processing deactivation. The FCMA's were informed on July 18, 2019 of the new process that requires them to send an email and a completed FSFN form requesting deactivation of account to FCN's IT Department. When an account cannot be deactivated because of case assignments, the cases will be assigned to the supervisor to allow for deactivation of the account.</p>

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Name and Title of Responsible Official(s): Kate Callahan, Board Chair (FY 18-19)		Carmen Cantero, Quality Improvement & Compliance Officer (FY 19-20)	
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 12 Our Kids assessment of the performance of Full Case Management Agencies (FCMAs) did not consider FCMA compliance with individual State performance metrics in connection with an FCMA's overall weighted score.</p>	<p>Recommendation 12: We recommend that Our Kids management consider individual performance measures in connection with FCMA overall weighted scores when determining whether corrective actions are needed to address FCMA performance issues.</p>	<p>Please refer to page 108 of Auditor General Report No. 2019-111 for Our Kids of Miami-Dade/Monroe, Inc./ Citrus Family Care Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Partially Implemented Citrus FCN Response: As the new CBC, Citrus FCN has reviewed the FCMA's compliance with the State performance measures for the last 6 months. When the data is analyzed, by measure, there is commonality almost across the board for 3-4 measures identified by the Auditor General. Citrus FCN believes that reflects a need to implement a performance improvement activity within the system of care, and not solely focus on FCMA compliance. A task force with FCMA participants was created on July 18, 2019 that will focus the next three months on identifying root causes to achieving compliance with the measures and implementing action plans. Rapid cycle change principles will be applied to quickly assess the impact of the changes and determine future directions to be taken. FCMAs that consistently demonstrate lack of progress after three months will be provided individualized FCN QI support to assist with improving their measures. During this initial quarter, data will continue to be provided to the FCMAs and DCF by agency but also by measure. FCN will work with the FCMAs to ensure that there is compliance with the State performance measures.</p>

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Entity Name: Partnership for Strong Families			
Name and Title of Responsible Official(s): (3) Thelma Clayton, Senior VP for Operations; (4) (5) David Glennon, VP for Information Technology; (9) Justen Ostreicher, Director of Program Quality and Contract Management; (14) Karen Woods, VP for Finance; (19) Linda Means, Contract Manager			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>Please refer to pages 109-113 of Auditor General Report No. 2019-111 for Partnership for Strong Families response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Partially Implemented We continue to emphasize timely data entry to our case management agencies. With regard to PFSF data entry, placement changes are monitored daily and continual efforts are made to have FSFN data entry completed timely.</p>
<p>Finding 4 Some FSFN user access privileges were not appropriate or adequately documented, and periodic reviews of FSFN user access privileges were not always conducted and documented.</p>	<p>Recommendation 4: We recommend that Department management ensure that FSFN security profiles are designed to provide for an adequate separation of duties. We also recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges.</p>	<p>Please refer to pages 109-113 of Auditor General Report No. 2019-111 for Partnership for Strong Families response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Partially Implemented User access privilege controls are being reviewed.</p>

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Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 5 Some CBC requests to the Department to deactivate FSFN user access privileges were not documented and FSFN user access privileges were not always timely deactivated upon a CBC or provider employee's separation from employment.</p>	<p>Recommendation 5: To minimize the risk of compromising FSFN data and related IT resources, we recommend that Department and CBC management enhance procedures to ensure that requests for deactivating FSFN user access privileges are documented and that FSFN user access privileges are timely deactivated upon a user's employment separation.</p>	<p>Please refer to pages 109-113 of Auditor General Report No. 2019-111 for Partnership for Strong Families response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Partially Implemented Case management makes entry into the Paycom payroll system that automatically generates notice to IT to terminate FSFN access. The Weekly Executive Leadership Team meeting includes review of vacant and upcoming vacant positions in PFSF, alerting IT Director of the need for FSFN access updates.</p>

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Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 9 ChildNet – Broward County and PFSF subaward controls need improvement to ensure that cost analyses of subawards made on a noncompetitive basis are appropriately conducted, ChildNet records evidence the determination of a provider’s status as a subrecipient or vendor, and ChildNet subawards include appropriate audit provisions.</p>	<p>Recommendation 9: We recommend that ChildNet – Broward County and PFSF management ensure that CBC records evidence for all applicable subawards made on a noncompetitive basis appropriately completed cost analyses of the allowability, reasonableness, and necessity of the individual cost elements. We also recommend that ChildNet – Broward County management ensure that a Checklist evidencing the determination of a provider’s status as a subrecipient or vendor is completed prior to award execution and retained in ChildNet – Broward County records and that audit provisions are included in applicable subawards.</p>	<p>Please refer to pages 109-113 of Auditor General Report No. 2019-111 for Partnership for Strong Families response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Partially Implemented Two case management contracts will be up for three-year renewal in the spring of 2020 (Camelot 3 and Devereux). Camelot 8 was an emergency procurement that was extended. A Request for Interest will be sent in advance to identify any other possible contractors.</p>
<p>Finding 14 Some CBC contract payments were not supported by adequate documentation or made in accordance with applicable contract terms.</p>	<p>Recommendation 14: We recommend that CBC management enhance oversight and approval controls to ensure that contract payments are reasonable, adequately supported, and made in accordance with applicable contract terms.</p>	<p>Please refer to pages 109-113 of Auditor General Report No. 2019-111 for Partnership for Strong Families response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Provider in question submits any travel in accordance with policy No payments outside contract language have been made without appropriate amendment</p>

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Name and Title of Responsible Official(s): (3) Thelma Clayton, Senior VP for Operations; (4) (5) David Glennon, VP for Information Technology; (9) Justen Ostreicher, Director of Program Quality and Contract Management; (14) Karen Woods, VP for Finance; (19) Linda Means, Contract Manager			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 19 CBC controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.</p>	<p>Recommendation 19: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items.</p> <p>We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function.</p> <p>CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 109-113 of Auditor General Report No. 2019-111 for Partnership for Strong Families response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Property inventory including vehicles was completed and submitted to the Department of Children and Families' Contract Manager on May 31, 2019. No deficiencies were noted.</p>

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Entity Name: Southeast Florida Behavioral Health Network			
Name and Title of Responsible Official(s): Ann Berner, Chief Executive Officer			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 6 The MEs sometimes entered inaccurate client and service event data in SAMHIS, the Department system used to collect, analyze, and report data on persons served by State-contracted community substance abuse and mental health providers.</p>	<p>Recommendation 6: We recommend that ME management strengthen controls over SAMHIS data entry to ensure client and service event information is accurately recorded and documented.</p>	<p>Please refer to page 114 of Auditor General Report No. 2019-111 for Southeast Florida Behavioral Health Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Providers are contractually required to accurately enter data in the data portal that is then downloaded into the Department of Children and Families system. SEFBHN along with our data management agency, Carisk Partners, continues to conduct DATA workgroups for all providers to serve as a vehicle for continuous quality improvement. The BASE and Core Handbooks that are incorporated into our contracts address data entry.</p>
<p>Finding 8 In some instances, the MEs did not timely request that the Department deactivate SAMHIS user access privileges upon a user's separation from employment or when access was no longer required and the Department did not always timely deactivate SAMHIS user accounts.</p>	<p>Recommendation 8: To minimize the risk of compromising SAMHIS data and related IT resources, we recommend that ME management enhance procedures to ensure that requests for SAMHIS user access privilege deactivations are timely submitted to the Department when a user separates from ME or provider employment or when access privileges are no longer required and that Department management ensure all user accounts are timely deactivated.</p>	<p>Please refer to page 114 of Auditor General Report No. 2019-111 for Southeast Florida Behavioral Health Network response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented A copy of the policy has been provided to the Department of Children and Families.</p>

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Entity Name: South Florida Behavioral Health Network, Inc.			
Name and Title of Responsible Official(s): Steve Zuckerman, EVP and CFO			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 6 The MEs sometimes entered inaccurate client and service event data in SAMHIS, the Department system used to collect, analyze, and report data on persons served by State-contracted community substance abuse and mental health providers.</p>	<p>Recommendation 6: We recommend that ME management strengthen controls over SAMHIS data entry to ensure client and service event information is accurately recorded and documented.</p>	<p>Please refer to pages 115-116 of Auditor General Report No. 2019-111 for South Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented The data entered into SAMHIS originate from the contracted service providers. SFBHN does not alter submitted data records in any way. Each record undergoes validation checks that correspond to current acceptable standards. Records found deficient are returned to the provider for correction. SFBHN continues to validate electronic data received from its contracted network providers, rejecting for correction any datasets found to be deficient. Additionally, on-site monitoring performed by the SFBHN CQI department includes data validation on a sample basis. Any data deficiencies found during a monitoring engagement are communicated to the provider through a corrective action plan and the SFBHN IT team are alerted to the deficiency for further follow-up.</p>

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Entity Name: South Florida Behavioral Health Network, Inc.			
Name and Title of Responsible Official(s): Steve Zuckerman, EVP and CFO			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 10 The CFCHS and the SFBHN did not consistently provide required subaward information to providers in accordance with Federal and State law.</p>	<p>Recommendation 10: We recommend that CFCHS and SFBHN management ensure that post award notices containing the information required by Federal regulations and State law are provided to providers at the time of the subaward.</p>	<p>Please refer to pages 115-116 of Auditor General Report No. 2019-111 for South Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented Since the audit, a process has been put in place to ensure that the subaward information (Post Award Notice) is sent to all providers with the execution of any new contracts and amendments. The process as previously stated is firmly in place.</p>
<p>Finding 20 ME controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over ME property purchased with Department-provided funds.</p>	<p>Recommendation 20: We recommend that ME management enhance controls to ensure that all required ME property information is timely and accurately recorded for all applicable property items. We also recommend that ME management ensure that the results of annual physical inventories are properly reconciled to ME accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 115-116 of Auditor General Report No. 2019-111 for South Florida Behavioral Health Network, Inc. response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf</p>	<p>Fully Implemented SFBHN has a consolidated inventory record maintained by the Fiscal department. Purchasing and Fiscal have implemented a process where any asset of a capital nature is identified at the time of purchase and tracked through deployment, culminating with the recording and updating of the inventory record and appropriate general ledger entries.</p>

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Entity Name: St. Johns County Board of County Commissioners			
Name and Title of Responsible Official(s): Shawna Novak, CEO			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 3 The CBCs and the Department did not always ensure that all service event data was timely entered in FSFN, the State's Statewide Automated Child Welfare Information System.</p>	<p>Recommendation 3: We recommend that CBC and Department management strengthen controls over FSFN data entry to ensure that all client and service event data is timely recorded in FSFN.</p>	<p>Please refer to pages 117-118 of Auditor General Report No. 2019-111 for St. Johns County Board of County Commissioners response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented FIP requested a report from Mindshare that would track lag time for all case notes entered in FSFN. The QA unit reviews the report and reports to management any issues with compliance.</p>
<p>Finding 5 Some CBC requests to the Department to deactivate FSFN user access privileges were not documented and FSFN user access privileges were not always timely deactivated upon a CBC or provider employee's separation from employment.</p>	<p>Recommendation 5: To minimize the risk of compromising FSFN data and related IT resources, we recommend that Department and CBC management enhance procedures to ensure that requests for deactivating FSFN user access privileges are documented and that FSFN user access privileges are timely deactivated upon a user's employment separation.</p>	<p>Please refer to pages 117-118 of Auditor General Report No. 2019-111 for St. Johns County Board of County Commissioners response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented FSFN changes, including removal of terminated employees is handled through the QA unit. Agency management ensures the QA unit is notified of an employee's separation with the agency. Since implementation, all employees with the agency have been removed timely.</p>

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Name and Title of Responsible Official(s): Shawna Novak, CEO			
Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 11 In some instances, the CBCs did not prepare monitoring plans in accordance with Department policies and procedures, corrective action plans were not required when monitoring identified deficiencies, and CBC and ME monitoring engagement records did not evidence supervisory review.</p>	<p>Recommendation 11: We recommend that CBC management ensure that monitoring plans, including the scope and plan for sampling, be prepared prior to the commencement of monitoring activities. When monitoring identifies deficiencies, the CBCs should ensure that provider corrective action plans are required. We also recommend that CBC and ME management ensure that records evidence supervisory review of monitoring tools and reports.</p>	<p>Please refer to pages 117-118 of Auditor General Report No. 2019-111 for St. Johns County Board of County Commissioners response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented The agency has developed policies regarding contract management, which includes ensuring the development of monitoring plans. The monitoring plans are written for every contract outlining the need and development of a corrective action plan, when necessary and the steps that occur if a corrective action plan is developed. The supervisor of the QA unit ensures that the plan is followed and records evidence of the secondary oversight of the review tools.</p>
<p>Finding 14 Some CBC contract payments were not supported by adequate documentation or made in accordance with applicable contract terms.</p>	<p>Recommendation 14: We recommend that CBC management enhance oversight and approval controls to ensure that contract payments are reasonable, adequately supported, and made in accordance with applicable contract terms.</p>	<p>Please refer to pages 117-118 of Auditor General Report No. 2019-111 for St. Johns County Board of County Commissioners response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented Contract and Finance staff review monthly invoices to verify payments, rates, dates and age are correct and fully supported. The invoices are also reconciled monthly.</p>

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Findings	Recommendation	Auditee Response	Corrective Action Status
<p>Finding 19 CBC controls and records needed enhancement to better ensure and demonstrate the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.</p>	<p>Recommendation 19: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items. We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function. CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.</p>	<p>Please refer to pages 117-118 of Auditor General Report No. 2019-111 for St. Johns County Board of County Commissioners response to the preliminary findings. This report may be accessed via the following hyperlink: https://flauditor.gov/pages/pdf_files/2019-111.pdf.</p>	<p>Fully Implemented SJCBC ensures that inventory is tracked and recorded appropriately and that inventories are reconciled and documented by independent persons.</p>