

**SIX MONTH STATUS OF CORRECTIVE ACTIONS**  
**AUDITOR GENERAL REPORT NO. 2021-182, STATE OF FLORIDA – COMPLIANCE AND INTERNAL**  
**CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS FOR THE**  
**DEPARTMENT OF ECONOMIC OPPORTUNITY**

**September 1, 2021**

<b><u>Finding No(s). (1)</u></b>	<b><u>Program/Area</u></b>	<b><u>Brief Description</u></b>	<b><u>Status of Finding</u></b>	<b><u>Comments</u></b>
2020-003	Business-Type Activities and Reemployment Assistance Fund  Receivables, net, Operating Revenues – Other, Net Position – Restricted for Reemployment Assistance	During the fourth quarter of the 2019-20 fiscal year, FDEO management bypassed a key Reemployment Assistance Claims and Benefits Information System (RA System) internal control, thereby increasing the risk of improper unemployment insurance (UI) benefit payments and undetected material misstatements.	Fully corrected	The four actions outlined in the planned corrective action have been implemented.
2020-006	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii  CFDA No.14.228	The FDEO did not correctly report the amount of CDBG funds expended during the program year on the Consolidated Annual Performance and Evaluation Report (CAPER) submitted to the United States Department of Housing and Urban Development (HUD).	Fully Corrected	In response to this finding, DEO has enhanced its review process controls by including DEO's finance team in the review and approval process for the entire CAPER report. This process improvement was implemented beginning with the FY 2019 CAPER report. We consider this finding fully corrected.
2020-007	Unemployment Insurance (UI)  CFDA No.17.225	The FDEO could not provide complete and accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit payments were made only to eligible claimants in the correct amounts.	Fully Corrected	A ticket has been logged (ALM #108574) to pull this request for the detailed information for the timeframe referenced.
2020-008	Unemployment Insurance (UI)  CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 1 that the FDEO continued to lack processes and procedures for identifying, analyzing, and correcting technical system errors and other Reemployment Assistance Claims and Benefits Information System (RA System) defects that prevent or hinder the processing of RA System data.	Fully Corrected	DEO has deployed a tool to help review system performance and help identify system errors. The team has already used the tool to create new dashboards as well as drill down into code where system errors are displayed within the tool. They also use our logging tool to find system errors that are displayed to provide key indicators of cause. These reduce testing time for the team and help us remediate errors quicker.
2020-009 2019-006 2018-012 2017-006	Unemployment Insurance (UI)  CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 2 that Reemployment Assistance	Not Corrected	Due to the pandemic and the implementation of new federal programs, other items have been prioritized. We have updated our anticipated completion date to June 2022.

		Claims and Benefits Information System (RA System) application edits for postmark dates and related date sequencing continue to need improvement.		
2020-010 2019-008 2018-012 2017-006	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 3 that procedures for document intake, indexing, and tracking processes continue to need improvement to ensure that all documents received for processing in the Reemployment Assistance Claims and Benefits Information System (RA System) are timely and accurately indexed to the appropriate claimant, claim, and claim issue.	Partially Corrected	Staff training has been implemented to remedy some of these procedural findings. DEO is still on track to implement the updated operating procedures and correct the finding by December 2021.
2020-011 2019-010 2018-012 2017-006	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 4 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to system-generated claim issues continue to need improvement to ensure that claims are accurately and timely processed.	Not Corrected	We are still on track to implement the corrective action by June 2022.
2020-012 2019-009 2018-012 2017-006	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 5 that Reemployment Assistance Claims and Benefits Information System (RA System) processes related to the creation and distribution of claimant and employer claim notices continue to need improvement to ensure claim notices are timely distributed.	Not Corrected	We are still on track to implement the corrective action by June 2022.
2020-013 2019-011 2018-012 2017-006	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 6 that processing defects related to claimant benefit payments, claimant overpayments, and employer charges still exist in the Reemployment Assistance Claims and Benefits Information System (RA System).	Not Corrected	We are still on track to implement the corrective action by June 2022.

2020-014 2019-007 2018-012 2017-006	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 7 that language translations for Reemployment Assistance Claims and Benefits Information System (RA System) claimant communications continue to need improvement.	Partially Corrected	The multi-phase project has started but was delayed due to the pandemic and competing priorities. DEO is still on track to have this four-phased project completed by the end of June 2023.
2020-015	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 9 that FDEO password controls for RA System claimants continue to need improvement to ensure the confidentiality, integrity, and availability of Reemployment Assistance Claims and Benefits Information System (RA System) data and related IT resources.	Not Corrected	DEO is currently working on a new authentication method that would include a password to access the RA System. This will include a multi-factor authentication and an identity verification solution. We plan to implement the corrective actions by September 2021.
2020-016	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 10 that FDEO change management controls continue to need improvement to ensure that only authorized, tested, and approved Reemployment Assistance Claims and Benefits Information System (RA System) program code and data changes are implemented into the production environment.	Not Corrected	Due to competing priorities caused by the pandemic and efficiencies in process changes, this project has been absorbed into the SDLC-DevOps project and has an updated anticipated completion date of June 2022.
2020-017	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 11 that the reports used by the FDEO to conduct periodic Reemployment Assistance Claims and Benefits Information System (RA System) user access privilege reviews did not promote an effective review of all user accounts as the reports included information that was inaccurate and did not match RA System access records.	Fully corrected	The Department has corrected the data in this report.
2020-018 2019-012 2018-012 2017-006	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated	Not Corrected	The Department is still on track to implement the corrective action by December 2022.

		March 2021, we noted in Finding 12 that some Reemployment Assistance Claims and Benefits Information System (RA System) users had inappropriate and unnecessary access privileges to high-risk functions.		
2020-019	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 13 that Reemployment Assistance Claims and Benefits Information System (RA System) user accounts were not always promptly deactivated when access was no longer required.	Not Corrected	The Department is still on track to implement the corrective action by December 2021.
2020-020	Unemployment Insurance (UI) CFDA No.17.225	In our information technology (IT) operational audit report titled Reemployment Assistance Claims and Benefits Information System (CONNECT), dated March 2021, we noted in Finding 14 that certain security controls related to logical access, user authentication, and logging and monitoring for the Reemployment Assistance Claims and Benefits Information System (RA System) and related IT resources continue to need improvement to ensure the confidentiality, integrity, and availability of RA System data and related IT resources.	Not Corrected	The Department is still on track to implement the corrective action by March 2022.
2020-021	Unemployment Insurance (UI) CFDA No.17.225	The FDEO could not provide accurate data for the period April 2020 through June 2020 to demonstrate that UI benefit overpayments were properly identified and handled in accordance with applicable requirements or that debts resulting from overpayments were appropriately offset.	Partially Corrected	Development has begun and the project prioritized. Phase 1 was implemented July 2021. The new anticipated completion date for this action is October 2021.
2020-022	Unemployment Insurance (UI) CFDA No.17.225	The FDEO did not always ensure that UI claimants complied with the participation requirements of the RESEA program.	Fully Corrected	DEO installed new servers in September of 2020. These new servers are compatible with the upgraded Employ Florida servers and ensure consistent communication with the CONNECT system.