

**Mission:**

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

**Ron DeSantis**

Governor

**Scott A. Rivkees, MD**

State Surgeon General

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

September 14, 2021

Scott A. Rivkees, MD  
State Surgeon General  
4052 Bald Cypress Way  
Tallahassee, Florida 32399

Dear Dr. Rivkees:

Pursuant to section 20.055(6)(h), Florida Statutes, our office is to update you on the status of corrective actions taken since March 30, 2021, when the Office of the Auditor General published its Report Number 2021-182, *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards For the Fiscal Year Ended June 30, 2020*.

We are pleased to report that at six months after publication, management has completed all corrective actions made in response to recommendations from the Office of the Auditor General.

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

Sincerely,

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

MJB/akm  
Enclosure

cc: Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor  
Lisa Norman, CPA, Office of the Auditor General  
Kathy DuBose, Staff Director, Joint Legislative Auditing Committee  
Cassandra Pasley, BSN, JD, Interim Chief of Staff  
Shamarial Roberson, DrPH, MPH, Deputy Secretary for Health  
Mike Mason, Assistant Deputy Secretary for Health  
Michele Tallent, Deputy Secretary for Operations  
Robert D. Karch, MD, MPH, FAA, Deputy Secretary for Children's Medical Services  
Ed McEachron, Director, Division of Administration

## Status of Corrective Action Plans



**Report Number:** 2021-182

**Report Title:** *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards  
For the Fiscal Year Ended June 30, 2020*

**Report Date:** March 30, 2021

**Status As Of:** September 14, 2021

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2020-048	The Florida Department of Health (FDOH) expenditures charged to the HIV Prevention Activities Health Department Based program were not always incurred during the authorized period of performance.	FDOH enhance review procedures to ensure that costs are attributable to the authorized period of performance and are charged to the correct grant.	FDOH's Division of Disease Control and Health Protection has implemented a process to review the collocated costs annually at start of each fiscal year (FY). This review looks at the total amount expected to pay for that FY and the breakdown of those costs by OCA (Other Cost Accumulator) to ensure the correct source for that portion of the annualized cost.	<b>Previously completed.</b>
2020-049	FDOH did not verify that all applicable subrecipients were audited or timely determine whether a management decision was necessary for a subrecipient.	FDOH take steps to verify that audit reports from all applicable subrecipients are timely obtained and reviewed to ensure that the subrecipients took timely and appropriate action to address all applicable deficiencies and to facilitate the timely issuance of management decisions.	<p>FDOH agrees with the finding in that the items pre-date the corrective active measures that were implemented in November 2020, to take effect beginning with fiscal year July 1, 2020 to June 30, 2021.</p> <p>The corrective action measures called for a complete overhaul of the FDOH Single Audit review process to:</p> <ul style="list-style-type: none"> <li>• Address the Office of the Auditor General's recommendations from audit finding 2019-025 and this audit finding 2020-049.</li> </ul>	<p><b>Completed.</b></p> <p>The Single Audit review process was overhauled to address the recommendations; meet the added volume of recipient/sub-recipient agreements that are subject to Single Audit review/compliance requirements; add efficiencies to handle staff shortage and turnover and add additional automation features to improve and track communications with providers, local CPAs, and FDOH program offices.</p>

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<b>No.</b>	<b>Finding</b>	<b>Recommendation</b>	<b>Corrective Action Plan</b>	<b>Status of Corrective Action Plan</b>
			<ul style="list-style-type: none"><li>• Meet the added volume of recipients/sub-recipient agreements that are subject to Single Audit review/compliance requirements.</li><li>• Add efficiencies to handle staff shortage and turn overs.</li><li>• Add additional automation features to improve and track communications with providers, local Certified Public Accountants (CPA), and FDOH program offices.</li></ul> <p>These corrective action measures have all been tested, implemented and are being monitored daily to prevent future re-occurrences and consistencies across all providers (big/small).</p>	