



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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

March 29, 2022

Sherrill F. Norman, Auditor General
State of Florida Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Sherrill Norman:

In accordance with § 20.055(6)(h), Florida Statutes, enclosed is our six-month corrective action status report on Auditor General Report 2022-031, *Selected Administrative Activities and Prior Audit Follow-up*, issued October 25, 2021.

The Office of Administrative Services, Financial Management provided updates to Finding #1, #2, and #4 indicating these findings have been fully implemented. The Office of Information Technology Services provided an update to Finding #3 indicating that this finding has been fully implemented.

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

Sincerely,

Shevaun L. Harris
Secretary

Enclosure

cc:

Melinda Miguel, Chief Inspector General, Executive Office of the Governor
Keith R. Parks, Inspector General
Tony Lloyd, Assistant Secretary for Administration
Cole Sousa, Chief Information Officer
Chad Barrett, Budget, Finance, and Accounting Director
Barney Ray, Revenue Management and Partner Compliance Director
Bonny Allen, Information Security Manager
Kathy Dubose, Staff Director, Joint Legislative Auditing Committee
Lisa Norman, Audit Manager, State of Florida Auditor General

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**OIG – Internal Audit Section
Six-Month Corrective Action Status Report
Department of Children and Families –
Selected Administrative Activities and Prior Audit Follow-Up
Auditor General Report No. 2022-031, Issued October 25, 2021**

Findings	Recommendation	Agency Response	Corrective Action Status
<p>Finding 1: Department controls for administering the Telework Program continue to need enhancement to ensure that teleworker performance evaluations are conducted and completed evaluations include required notations to evidence the continuing appropriateness of the telework arrangements.</p>	<p>We recommend that Department management take steps to ensure that employee performance evaluations are timely completed in accordance with State law and DMS rules and evidence decisions regarding the continuation of teleworking arrangements.</p>	<p>Based on current and previous audit finding recommendations from the Auditor General, the Department will continue to train and communicate to supervisors the importance of completing annual evaluations timely. We also stress compliance with Children and Families Operating Procedure (CFOP) 60- 40, Chapter 9, <i>Alternative Work Locations</i>, and conduct bi-annual audits of the telework program.</p> <p>Communications outlining CFOP performance evaluation requirements are sent annually to management and supervisory staff. These communications include the required verbiage in the annual performance evaluation for teleworking employees. Some supervisors failed to follow the CFOP when completing performance evaluations for their employees and did not include the required teleworking language in employee performance evaluations.</p>	<p>Fully Implemented</p> <p>DCF has revised CFOP 60-40 Chapter 9, <i>Alternative Work Locations</i>, that removes the requirement to extend existing Telework Agreements using the annual performance evaluation. To remain eligible to participate in the telework program employees must have and maintain a satisfactory performance rating on their annual performance evaluation.</p> <p>Over the last few months, the Human Resources Employee Relations team has provided multiple training sessions that include information on how to conduct performance evaluations. Ongoing training opportunities for supervisors that include the performance evaluation are planned to ensure supervisors understand performance evaluation requirements.</p>

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<p>Finding 2: As similarly noted in our report No. 2019-111, the Department did not always timely cancel purchasing cards upon a cardholder's separation from Department employment.</p>	<p>We again recommend that Department management promptly cancel purchasing cards upon a cardholder's separation from Department employment.</p>	<p>To ensure purchasing cards (PCards) are cancelled timely, the Purchasing Management, Purchasing Card Unit uses the following approaches to enhance responsibility for timely notification of employee separation activities:</p> <ul style="list-style-type: none"> • Upon initial receipt of a PCard, the accountholder (formerly cardholder) completes on-line training. The training includes the cancellation process to return the PCard to the supervisor once the accountholder provides notice of separation or the employment is terminated. It is the responsibility of the accountholder and supervisor to immediately notify the Scoped Administrator (formerly the PCard Administrator) when an accountholder anticipates vacating a current position and will no longer require the PCard. For voluntary separations, this notification must be sent to the Scoped Administrator within two weeks of employee separation. For involuntary separations, the supervisor is required to notify the Scoped Administrator on the date the employment is terminated. • Human Resources provides a daily report of employee terminations that covers a thirty (30) day period. Once confirmed that an employee has an active PCard and has separated from the agency, the Scoped Administrator cancels the PCard. 	<p>Fully Implemented</p>

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		<ul style="list-style-type: none"> • The Scoped Administrator continues to reinforce requirements by initiating monthly and quarterly reminder communications to accountholders and supervisors through WORKS®, the electronic PCard payment management service. These communications stress the need for immediate notification upon employee separation and PCard collection. This development of open dialogue facilitates a relationship where support staff know who to contact and the proper form needed for PCard cancellation or termination. <p>The Scoped Administrator will implement and support necessary actions to reduce and improve controls to administer a secure PCard platform.</p>	
<p>Finding 3: Department controls over data sharing continue to need improvement.</p>	<p>We again recommend that Department management ensure that Department data is shared only with entities that have an active data sharing agreement with the Department.</p>	<p>The Department concurs with the finding that security controls over data sharing need improvement. The Department will enhance system tracking features to reduce or eliminate opportunities for human oversight, which can contribute to conditions of ongoing data sharing under expired data sharing agreements (DSAs). These DSA procedural improvements will be implemented and documented in a revised version of CFOP 50-26, <i>Policy on Agreements Involving Data Sharing</i>, and in a revised version of the <i>Department of Children and Families (DCF) - Memorandum and Agreement Collection (DCF-MAC) User Guide</i>, the guidance provided to data sharing agreement users. The DCF-MAC system serves as the searchable repository for all agreements that involve data sharing. These corrective actions will be implemented by December 30, 2021.</p>	<p>Fully Implemented</p> <p>The Department updated the Memorandum Agreement Collection (MAC) system template (CF-122) on March 4, 2022 and updated CFOP 50-26, Policy on Agreements Involving Data Sharing, on March 14, 2022, to guide data sharing agreement (DSA) users. The Department will continue to analyze and identify tools to enhance the MAC system's utilization and ensure data are shared only with entities with an active DSA.</p>

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<p>Finding 4:</p> <p>As similarly noted in prior audit reports, most recently in our report No. 2019-111, Department controls over employee access to the Florida Accounting Information Resource Subsystem (FLAIR) continue to need improvement to help prevent any improper use of FLAIR access privileges.</p>	<p>We recommend that Department management enhance FLAIR access controls to ensure the appropriate assignment and timely deactivation of FLAIR user access privileges. Such enhancements should include:</p> <ul style="list-style-type: none"> • Maintaining appropriate documentation of periodic FLAIR access reviews and any changes in FLAIR user access privileges necessitated by the results of the reviews. • Limiting FLAIR user access privileges to promote an appropriate separation of duties and requiring that, where incompatible access privileges are necessary, establishing and documenting compensating controls. • Deactivating FLAIR user access privileges immediately upon a user's separation from Department employment. 	<p>The Department concurs with the recommendation. After the audit, we changed our monitoring process and we are now in compliance</p>	<p>Fully Implemented</p> <p>The Department has updated our monitoring process and developed a report that compares terminated employees with active FLAIR users. This report is monitored daily to inactivate any terminated employees on a timely basis.</p> <p>The Department has a quarterly audit process to review incompatible access privileges and document any necessary compensating controls.</p>