September 26, 2022

Joseph A. Ladapo, MD, PhD
State Surgeon General
4052 Bald Cypress Way, Bin A-00
Tallahassee, Florida 32399

Dear Dr. Ladapo:

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, 2022, when the Office of the Auditor General published Report Number 2022-189, State of Florida - Compliance and Internal Controls Over Financial Reporting.

Management reports at six months after publication that two corrective action plans made in response to recommendations from the Office of the Auditor General are still in progress. We will update you on the status of open corrective actions again approximately six months from the date of this letter.

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
    Samantha Perry, CPA, Office of the Auditor General
    Kathy DuBose, Staff Director, Joint Legislative Auditing Committee
    Cassandra G. Pasley, BSN, JD, Chief of Staff
    Kenneth A. Scheppke, MD, FAEMS, Deputy Secretary for Health
    Mike Mason, Assistant Deputy Secretary for Health
    Melissa Jordan, MS, MPH, Assistant Deputy Secretary for Health
    Michele Tallent, Deputy Secretary for Operations
    Brittany B. Griffith, Assistant Deputy Secretary for Operations
    Mark H. Boehmer, CPA, Director of Auditing
## Status of Corrective Action Plans

**Report Number:** 2022-189  
**Report Title:** State of Florida - Compliance and Internal Controls Over Financial Reporting  
**Report Date:** March 30, 2022  
**Status As Of:** September 26, 2022

<table>
<thead>
<tr>
<th>No.</th>
<th>Finding</th>
<th>Recommendation</th>
<th>Corrective Action Plan</th>
<th>Status of Corrective Action Plan</th>
</tr>
</thead>
<tbody>
<tr>
<td>2021-011</td>
<td>Certain security controls related to user authentication for the Management Information and Payment System (MIPS) need improvement to ensure the confidentiality, integrity, and availability of MIPS data and related information technology (IT) resources.</td>
<td>We recommend that Florida Department of Health (FDOH) management improve certain security controls related to MIPS user authentication to ensure the confidentiality, integrity, and availability of MIPS data and related IT resources.</td>
<td>FDOH is currently working on the modernization of the MIPS application and the next version will use Microsoft Enterprise Mobility Suite.</td>
<td>In progress.</td>
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Information Systems of Florida, Inc., the vendor that maintains MIPS, is in the beginning stages of incorporating Multi-factor Authentication (MFA) into MIPS for FDOH Bureau of Child Care Food Programs (CCFP). MIPS has over 3,000 external users. The vendor will program MIPS to send a numbered code to contractors either by text or email, based on contractor preference. MFA will be the second step when logging into MIPS, once a user has entered a successful Username and Password.

**Anticipated Completion Date:** November 30, 2022
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<td>2021-012</td>
<td>The FDOH did not verify that all applicable subrecipients were audited, document the timely review of audit reports, or timely determine whether a management decision was required. In addition, the FDOH did not issue a management decision for one subrecipient.</td>
<td>We recommend that the 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. We also recommend that the FDOH timely issue management decisions for all applicable audit findings.</td>
<td>FDOH's Federal Compliance and Audit Management Unit will refine the FDOH Single Audit review process to ensure applicable subrecipients are audited and management decisions are performed timely.</td>
<td>In progress.</td>
</tr>
</tbody>
</table>

The section addressing this finding has experienced high turnover and issues related to hiring replacement staff, both of which have impacted the implementation timeframe. The corrective action measures called for a complete overhaul of the FDOH Single Audit review process to incorporate the final changes under Uniform Guidance 2 Code of Federal Regulations, Part 200, Subpart F, and required better data sharing from statewide and internal FDOH offices to:

1) Address the Office of the Auditor General’s recommendations from audit finding 2019-025, 2020-049 and this audit finding 2021-012.
2) Meet the added volume of recipients/sub-recipient agreements that are subject to Single Audit review/compliance requirements.
3) Improve data source files into the Single Audit TRACKER.
4) Add efficiencies to handle staff shortage and turnover.
5) Add additional automation features to improve and document communications with providers, local Certified Public Accountants, FDOH program offices and county health departments.

These corrective action measures are part of FDOH’s efforts to fully implement the final changes under the Uniform Guidance and are being monitored daily to prevent future re-occurrences and maintain consistencies across all providers (big/small or state/federal audits).

*Anticipated Completion Date: December 1, 2022*