

Mission:

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



Ron DeSantis
Governor

Joseph A. Ladapo, MD, PhD
State Surgeon General

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

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. Schepke, 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

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2021-011	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.	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.	FDOH is currently working on the modernization of the MIPS application and the next version will use Microsoft Enterprise Mobility Suite.	In progress. 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. <i>Anticipated Completion Date: November 30, 2022</i>

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2021-012	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.	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.	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.	<p>In progress.</p> <p>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:</p> <ol style="list-style-type: none"> 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. <p>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).</p> <p><i>Anticipated Completion Date: December 1, 2022</i></p>

12-month Response Received

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Joseph A. Ladapo, MD, PhD
State Surgeon General

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March 23, 2023

JLAC Received 3.23.2023

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 12 months after publication that one corrective action plan made in response to recommendations from the Office of the Auditor General has been completed, and one is still in progress. We will update you on the status of open corrective action 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

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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

Florida Department of Health

Office of Inspector General

4052 Bald Cypress Way, Bin A-03 • Tallahassee, FL 32399-1701
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FloridaHealth.gov



Accredited Health Department
Public Health Accreditation Board

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: March 23, 2023

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2021-011	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.	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.	FDOH is currently working on the modernization of the MIPS application and the next version will use Microsoft Enterprise Mobility Suite.	Completed. Information Systems of Florida, Inc., the vendor that maintains MIPS, incorporated Multi-factor Authentication (MFA) into MIPS for FDOH Bureau of Child Care Food Programs on December 13, 2022.

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2021-012	<p>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.</p>	<p>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.</p>	<p>FDOH's Federal Compliance and Audit Management Unit (FCAM) will refine the FDOH Single Audit review process to ensure applicable subrecipients are audited and management decisions are performed timely.</p>	<p>In progress.</p> <p>FDOH has implemented the following measures:</p> <ol style="list-style-type: none"> 1) FDOH has coordinated with the Florida Department of Financial Services so that FDOH can now request a monthly and quarterly download from FACTS of provider and contract data, to ensure that the statewide contract data and FDOH records for recipient/subrecipient contracts match, so that all applicable subrecipients are tested during Single Audit certification and report submission. 2) FCAM has added additional features to the Single Audit certification process and converted the process to an online electronic web survey to improve communications with providers and its recordkeeping of providers' responses. This also assists FCAM with its communications with the Office of the Auditor General (AG) and the Office of Inspector General (OIG) during audit inquiries. 3) FCAM is currently working with the Office of Information Technology to implement a "FDOH Electronic Single Audit Reporting System" (System) where providers/local Certified Public Accountants will be able to upload Single Audit reports directly to the network, to improve timeliness for compliance. The System will also be available to the AG/OIG staff to find audit reports and related documents during audit inquiries. <p>FCAM is also working to update its management decision process to meet federal requirements. This will involve creating a new management decision letter that incorporates all elements of the federal requirements.</p> <p><i>Anticipated Completion Date: June 1, 2023</i></p>

18-month Response Received

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Joseph A. Ladapo, MD, PhD
State Surgeon General

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March 29, 2024

JLAC Received 3.29.2024

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*.

Our update was delayed in order to reduce duplicate efforts as the Office of the Auditor General was evaluating the corrective action plans as part of their Report No. 2024-174 - *State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards*.

We are pleased to inform you management reports and the Office of the Auditor General confirmed all corrective action plans made in response to recommendations from the Office of the Auditor General have been completed. This effectively concludes our monitoring efforts related to this audit.

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

Sincerely,

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

MJB/akm
Enclosure

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Mike Mason, Assistant Deputy Secretary for Health
Melissa Jordan, MS, MPH, Assistant Deputy Secretary for Health
Antonio D. Dawkins, MPA, PMP, Deputy Secretary for Operations



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: March 29, 2024

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2021-011	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.	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.	FDOH is currently working on the modernization of the MIPS application and the next version will use Microsoft Enterprise Mobility Suite.	Completed. This finding was tested and confirmed to be “Fully Corrected,” during the Office of the Auditor General’s audit of the State of Florida’s Federal awards for the 2022-23 fiscal year.
2021-012	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.	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.	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.	Completed. This finding was tested and confirmed to be “Fully Corrected,” during the Office of the Auditor General’s audit of the State of Florida’s Federal awards for the 2022-23 fiscal year.