



State Board of Education

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Pam Stewart
Commissioner of Education

September 27, 2017

Eric Miller
Chief Inspector General
Office of the Chief Inspector General
The Capitol
Tallahassee, Florida 32399-0001

Dear Eric:

In accordance with Section 20.055(6)(h), Florida Statutes, attached is the status of corrective actions taken in response to Auditor General Report # 2017-180, *State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards*.

If you have any concerns regarding this status report, please contact Mike Blackburn by phone at 245-9418 or by email at mike.blackburn@fldoe.org.

Sincerely,

Pam Stewart
Commissioner

Attachment

cc: Mike Blackburn, Inspector General
Martha Asbury, Assistant Deputy Commissioner, Finance, and Operations
Joint Legislative Auditing Committee

**Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: State of Florida Compliance and Internal Controls over Financial Reporting and Federal Awards
Report # 2017-180 Issued: March 28, 2017
Status as of September 28, 2017**

Finding	Recommendation(s)	Management Response as of March 28, 2017	Management Response as of September 28, 2017	Anticipated Completion Date & Contact
<p>The FDOE did not always maintain documentation demonstrating that access to the U.S. Department of Education Migrant Student Information Exchange (USDOE MSIX), the Florida Migrant Student Information Exchange (FLMSIX), and the FDOE Monitoring System was only granted to authorized users and that the access privileges granted were appropriate.</p>	<p>We recommend that the FDOE establish procedures addressing the preparation and maintenance of user access authorization documentation and that such procedures be properly implemented to ensure that IT applications are accessible only to authorized users and for authorized purposes. We also recommend that FDOE take steps to ensure that user access privileges to IT systems are timely deactivated.</p>	<p>FDOE/Division of Technology and Innovation (DTI) will implement the recommendation through assisting the Bureau of Federal Programs (BFP) in the application of appropriate policies and procedures surrounding user access.</p>	<p>To address the issues surrounding appropriate access to USDOE/MSIX and FLMSIX, our Federal Programs Unit has created user access forms. Additionally, the Federal Programs Unit has developed policies and procedures around Acceptable Use as well as developed communications (MSIX User Access Guide and Application) that outline guidance for obtaining access to MSIX.</p> <p>Further, the business unit has drafted guidance around granting and documenting authorized user access and appropriate user privileges to MSIX and FDOE Monitoring System which is expected to be fully</p>	<p>Completed</p> <p>Antionette Williams (850) 245-5075</p>

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<p>The FDOE needs to improve certain information technology (IT) security controls related to users authentication for the Florida Migrant Student Information Exchange (FLMSIX) and FDOE Monitoring System.</p>	<p>We recommend that the FDOE strengthen security controls related to FLMSIX and FDOE Monitoring System user authentication to ensure the continued confidentiality, integrity, and availability of FDOE data and related IT resources.</p>	<p>The FDOE/DTI will work with BFP to strengthen the referenced security controls.</p>	<p>implemented by September 30th. In addition, FDOE-IT has developed draft procedures requiring business units to review existing authorized users and expired user removals across each application.</p> <p>To address the security control, FDOE has adopted a password policy. FDOE-IT has also drafted an Application User Access Procedure document that is in progress and on schedule to be completed by August 30th.</p>	<p>September 30, 2017 Antionette Williams (850) 245-5075</p> <p>Completed Antionette Williams (850) 245-5075</p>
<p>The FDOE did not adequately ensure</p>	<p>We recommend that the FDOE follow established</p>	<p>Because certain documentation had been archived and 100% of</p>	<p>To ensure LEAs utilized MEP funds for</p>	<p>Sonya Morris (850) 245-9614</p>

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<p>that subrecipients utilized MEP funds to supplement and not supplant non-Federal funds.</p>	<p>procedures and maintain documentation to evidence that level of effort requirements are met.</p>	<p>the staff who had conducted the monitoring activities had left the FDOE, it took significant amount of time to retrieve records from the archives and even then, documentation was quite limited. FDOE maintains that the required monitoring did take place and that it was determined that there was no evidence of supplanting. Procedures have been put in place to ensure that necessary documentation is maintained in a single location that will be readily available to appropriate FDOE personnel.</p>	<p>supplemental purposes, FDOE conducted desktop monitoring on LEAs. FDOE reviewed all supporting documentation to ensure LEAs are in compliance with federal and state laws and to ensure supplements, not supplant requirements are met.</p>	<p>Completed</p>
<p>FDOE records did not evidence that required subrecipient monitoring was sufficient to determine compliance with</p>	<p>We recommend that the FDOE follow established procedures and maintain documentation to evidence that the conclusions reached during monitoring are adequately supported.</p>	<p>Because certain documentation had been archived and 100% of the staff who had conducted the monitoring activities had left the FDOE, it took significant amount of time to retrieve records from the archives and</p>	<p>The Migrant Education Program implemented a process whereby it now saves the monitoring reports on a shared drive to ensure that reports are available and accessible to all staff.</p>	<p>Completed. Sonya Morris, (850) 245-9614</p>

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<p>The FDOE did not maintain appropriate records to support the salary and benefit costs for employees paid solely from the CTE Program.</p>	<p>We recommend the the FDOE ensure that salary and benefits costs for employees paid solely from the CTE Program are based on records that accurately reflect the work performed.</p>	<p>even then, documentation was quite limited. FDOE maintains that the required monitoring did take place and that appropriate records were reviewed and determinations made. Procedures have been put in place to ensure that necessary documentation is kept in a single location that will be readily available to appropriate FDOE personnel.</p>	<p>This change was done to ensure that regardless of monitoring application issues that prohibit access to prior year data, these reports would be available.</p>	<p>Completed. Martha Asbury, (850) 245-0420</p>
		<p>Due to continuing issues with the system designed to provide semi-annual certifications for employees paid solely from CTE Program funds, salary and benefit costs were supported by manually generated certifications signed by the appropriate supervisors. These certifications were completed after the fact; however, the managers who signed the certifications were</p>	<p>Semi-annual certifications are being maintained for all employees paid solely from the CTE program.</p>	

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<p>The FDOE Division of Vocations Rehabilitation did not always ensure that eligibility determinations were completed within the time frame required by VR Program regulations or within the authorized extension.</p>	<p>We recommend that FDOE management take steps to ensure that eligibility determinations are timely completed and appropriately documented. Such steps should include emphasizing to counselors the importance of conducting and documenting timely eligibility determinations.</p>	<p>very knowledgeable about the work performed by the employees paid solely from these funds. Currently, the FDOE is developing an enhanced system for collecting this documentation in accordance with the Uniform Grant Guidance.</p>	<p>The FDOE Division of Vocational Rehabilitation's corrective action plan is in various phases as follows: •FDOE Division of Vocational Rehabilitation Area office staff will be required to develop corrective action plans that include tracking milestones on a weekly, monthly and quarterly basis. Completed</p> <p>•FDOE Division of Vocational Rehabilitation</p>	<p>Stephanie Wilson (850)245-3309</p>

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			<p>Area office staff will be required to conduct quality assurance reviews of case notes to ensure that the three requirements for a valid eligibility extension are met for each area office.</p> <p>Ongoing</p> <ul style="list-style-type: none"> •FDOE Division of Vocational Rehabilitation <p>Area office staff will be required to conduct “Back to Basics” training that emphasizes timeliness of all milestones. In process</p> <ul style="list-style-type: none"> •FDOE Division of Vocational Rehabilitation <p>staff will analyze data to identify any patterns or root causes for non-compliance that can be addressed. In process and ongoing</p>	<p>Stephanie Wilson (850) 245-3309</p> <p>Completed by 3/31/18 Stephanie Wilson (850) 245-3309</p> <p>Stephanie Wilson (850) 245-3309</p>

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			<p>•FDOE Division of Vocational Rehabilitation will implement a new statewide case management tool that will help staff conduct preliminary assessments that are meaningful and timely. In process</p> <p>•FDOE Division of Vocational Rehabilitation will complete a comprehensive review and redesign of our quality assurance/quality improvement process at all stages of the casework process. In process and ongoing</p>	<p>Completed by 3/31/18 Stephanie Wilson (850) 245-3309</p> <p>Stephanie Wilson (850) 245-3309</p>