




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

Rick Scott
Governor

Mike Carroll
Secretary

DATE: November 27, 2017

TO: Mike Carroll
Secretary

FROM: Keith R. Parks 
Inspector General

SUBJECT: Corrective Action Status Report for Auditor General Report No. 2017-180,
*State of Florida - Compliance and Internal Controls Over Financial
Reporting and Federal Awards*

In accordance with § 20.055(6)(h), Florida Statutes, attached is the corrective action status report for Auditor General Report No. 2017-180, *State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards*. The purpose of the status report is to keep you informed on the progress made by the Department in implementing corrective actions recommended in the audit report.

The Office of Economic Self-Sufficiency provided the status updates, which indicates that recommendations to open audit Findings #2016-031 and #2016-033 have been partially implemented, with anticipated completion dates of April 30, 2018 and June 30, 2018, respectively. Recommendations to Findings #2016-30 and #2016-34 have been fully implemented.

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

Attachment

KRP/SM/ej

cc: Eric Miller, Chief Inspector General, Executive Office of the Governor
Heather Stearns, Chief of Staff
Kathy DuBose, Staff Director, Joint Legislative Auditing Committee

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Mission: Work in Partnership with Local Communities to Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

**OIG – Internal Audit
 Corrective Action Status Report
 Compliance and Internal Controls over Financial Reporting
 and Federal Awards
 Report No. 2017-180, Issued March 28, 2017
 As of 11/16/2017**

Findings	Recommendation/Response	SSPAF Status	Corrective Action Status
Finding No. 2016-025 (Finding referenced prior conditions reported in Information Technology Operational Audit Report No. 2017-009, dated August 2016.)	No recommendation was identified.	N/A	N/A
Finding No. 2016-030 The FDCF did not timely submit the required annual Public Assistance Cost Allocation Plan (PACAP) and amendment to the PACAP.	Recommendation: We recommend that the FDCF follow established procedures for the timely submission of the PACAP and amendments to the PACAP. Response: FDCF will follow established procedures for timely submission of the PACAP and amendments to the PACAP.	Fully Implemented	Fully Implemented

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<p>Finding No. 2016-031</p> <p>The FDCF reported incorrect information on an ACF-199 TANF Data Report (Report).</p>	<p>Recommendation: To ensure that required Report information is reported accurately, we recommend that the FDCF take steps to ensure that the FLORIDA System indicator appropriately identifies countable months.</p> <p>Response: The Department concurs with the audit finding and has addressed the recommendation in Management's Corrective Action Plan.</p>	<p>Concur: Partially Implemented</p> <p>Regarding the system enhancement to the FLORIDA system countable months indicator to ensure correct identification of countable months, this item is in the portfolio. Due to system completion activities and federal mandates, available programming resources are currently fully committed. This item will be considered, along with other changes in the queue, as resources become available for new work.</p> <p>Regarding the modification to the programming code, which will account for the anomalies with the FLORIDA system indicator that caused the discrepancies in the number of countable months on the ACF-199 TANF Data Report, the Department is on schedule to complete and implement the modification on or before October 31, 2017. This also includes the resubmission of the ACF-199 TANF Data Report for quarter ending December 31, 2015, and any reports submitted after quarter ending December 31, 2015, where there is a change in the number of countable months.</p>	<p>Office of Economic Self-Sufficiency</p> <p>Partially Implemented</p> <p>Due to the impact of Hurricane Irma and disaster recovery activities (DSNAP- Food for Florida (FFF)), routine work was delayed and the anticipated completion date has been revised.</p> <p>Anticipated Completion: April 30, 2018</p>

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<p>Finding No. 2016-033</p> <p>The FDCF could not always demonstrate that Florida Department of Revenue (FDOR) Child Support Enforcement (CSE) sanction requests for uncooperative TANF recipients were received and reviewed or that sanctions were appropriately imposed.</p>	<p>Recommendation:</p> <p>We recommend that the FDCF ensure that all sanction requests are processed and benefits promptly discontinued, if necessary.</p> <p>We also recommend that the FDCF strengthen procedures to ensure that identifying data elements are available in the FLORIDA System.</p> <p>Response:</p> <p>The Department concurs with the audit finding and has addressed the recommendations in Management's Corrective Action Plan.</p>	<p>Concur: Partially Implemented</p> <p>Regarding the two instances where the sanction request was not appropriately imposed due to misapplication of Department policy and employee error, an in-service training was completed by eligibility staff and supervisors statewide by June 30, 2017 on the following:</p> <ul style="list-style-type: none"> o Requirement to impose/lift CSE sanctions o Imposing/lifting CSE sanctions on child-only cases. <p>To ensure that documentation is available to support the receipt of FDOR sanction requests, the file retention for Florida Department of Revenue (FDOR) files was increased to the maximum output in April 2017.</p> <p>The system enhancement to create child support data exchanges (DECS) for FDOR sanction requests received for individuals with no valid SSN (including no SSN) is currently in queue to be prioritized for implementation. This enhancement will ensure CSE sanctions post for worker action for these individuals as current system functionality does not support the creation of a DECS (the system notification to the eligibility worker to impose/lift a CSE sanction) for individuals with no valid SSN (including no SSN).</p>	<p>Office of Economic Self-Sufficiency</p> <p>Partially Implemented</p> <p>A cost analysis (ROM) is scheduled. Once it is completed, prioritization will be contingent on resource/funding availability.</p> <p>Anticipated Completion: June 30, 2018</p>

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Findings	Recommendation/Response	SSPAF Status	Corrective Action Status
<p>Finding No. 2016-034</p> <p>The FDCF did not always timely process Income Eligibility and Verification System (IEVS) data exchange responses.</p>	<p>Recommendation: We recommend that the FDCF take steps to process data exchange responses within established time frames, including enhancing employee training in timely and appropriately processing IEVS data exchanges.</p> <p>Response: The Department concurs regarding the three cases with IEVS data exchanges that were not processed timely and has addressed the recommendations in Management's Corrective Action Plan.</p>	<p>Concur: Fully Implemented</p>	<p>Fully Implemented</p>