



September 18, 2019

Ms. Melinda Miguel  
Chief Inspector General  
The Capitol  
Tallahassee, FL 32399-0001

RE: Auditor General (AG) Report No. 2019-203, Office of Early Learning (OEL) TEACH Scholarship Program and Prior Audit Follow-up Audit, published on April 3, 2019

Section 20.055(6)(h), Florida Statutes, requires the Inspector General to monitor the implementation of the agency's response to any report on the OEL issued by the AG or by the Office of Program Policy Analysis and Government Accountability. The referenced statute further requires that no later than six months after the report is published, the Inspector General must provide a written response on the status of actions taken. The purpose of this letter is to provide updated information on the agency's response to the AG findings and fulfill these requirements.

In April 2019, the AG released its report No. 2019-203 titled OEL TEACH Scholarship Program and Prior Audit Follow-up Audit. The report outlined 5 audit findings and 6 associated recommendations for the OEL. The following pages detail each audit finding and recommendation with the current progress of the OEL to address each recommendation.

If you require additional information on these matters, please feel free to contact me at your earliest convenience at (850) 717-8605.

Sincerely,

A handwritten signature in blue ink that reads "Stacey Emminger".

Stacey Emminger  
Interim Inspector General

cc: Shan Goff, Executive Director, OEL  
Kathy DuBose, Coordinator, Joint Legislative Auditing Committee

**Management's Current Status of Corrective Actions**  
**Auditor General (AG) Report No. 2019-203, Office of Early Learning (OEL) TEACH Scholarship Program and Prior Audit Follow-up Audit, published April 2019**

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**Finding No. 1:** Office records did not always evidence that source records were reviewed prior to approving Children's Forum invoices for payment. *We recommend that Office management ensure programmatic monitoring plans for the Children's Forum contract require and Office records evidence the review of source records prior to approving invoices for payment.*

**Current Status:** In Progress

**Anticipated Completion Date:** Ongoing. Both the Financial Management Systems Assurance Section (FMSAS) and the Accountability Section (AS) will review the Children's Forum on alternating years.

**OEL Management's Statement:** Financial Administration and Budget Services (FABS) Unit - OEL Contract Manager Desk procedures have been updated to include a joint process between the Contract Manager and Program Manager to develop the contract specific monitoring plan. The monthly deliverable review process has been expanded to include documentation of and the review of additional source records prior to approving invoices for payment. Each month the contractor places all of the tuition bills on the OEL partner site for "SharePoint" for the claims the contractor is requesting reimbursement. The Contractor Manager reviews 5% percent of tuition bills support each month along with the monthly database file that provides all of the detail required for each monthly deliverable reflected in the monthly deliverable report. An additional checklist has been added to the invoice workbook for monitoring that the Contract Manager and Program Manager verify documentation reviewed. The monthly deliverable attestation form includes both the Contract Manager and Program Manager signature. The Contract Manager and Program Manager conducted an onsite review on August 28-31 of 2018 along with the FMSAS Manager that included review participant files for June 2018 claims reimbursement.

Program Integrity (PI) Unit – The FMSAS of the PI Unit has scheduled a fiscal compliance monitoring engagement with the Children's Forum for February 2020. The AS of the PI Unit initiated an accountability review of the Children's Forum's TEACH program on August 5, 2019. At the time of this status update, the review was still underway.

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**Finding No. 2:** Office controls for monitoring coalition use of data quality edit reports need enhancement. A similar finding was noted in our report No. 2016-192. *We recommend that Office management consistently document monitoring actions and coalition resolution of errors noted in all applicable data quality edit reports during the conduct of periodic TA reviews.*

**Current Status:** In Progress

**Anticipated Completion Date:** Ongoing. The PI Unit will continue to use the developed edit reports to identify and resolve any potential improper or overlapping payments.

**OEL Management's Statement:** PI Unit - The VPK Duplicate Payments Tableau Report became available in June 2019. The PI Unit and Data Applications staff are currently working to refine the data fields and automate the report generation frequency so the displayed data is current and meaningful. For School Readiness (SR), payment processing functionality became available in EFS Mod. in June 2019. Since the Early Learning

Coalitions (ELCs) have not completed processing of payments for FY 2018-19 (at the time of this response), OEL Data Applications has not had the opportunity to create a SR Duplicate Payments Tableau Report, but is targeting October 15, 2019 to have the report created and ready for use. For the 2019-20 monitoring cycle (which starts in October 2019), OEL will review SR (when available) and VPK duplicate payment reports for the ELCs identified on the 2019-20 Accountability Monitoring Schedule. The ELCs that are not on the monitoring schedule will receive a separate edit report technical assistance review during the same time period. The plan of action will be to run these edit reports, at least monthly for each ELC and Redlands Christian Migrant Association (RCMA). Each ELC and RCMA will receive a notice of potential overpayments or overlapping payments and corrective action reporting instructions that are to be submitted to OEL. OEL will ensure that monitoring actions and ELC resolution of errors will be documented.

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**Finding No. 3:** Certain user authentication controls related to the Modernized Enhanced Field System Family and Provider portals need improvement to ensure the confidentiality, integrity, and availability of Modernized EFS data and related information technology resources. *We recommend that Office management enhance certain user authentication controls related to the Modernized EFS's Family and Provider portals to ensure the confidentiality, integrity, and availability of Modernized EFS data and related IT resources.*

**Current Status:** In Progress

**Anticipated Completion Date:** October 31, 2019

**OEL Management's Statement:** OEL is in the process of implementing select user authentication controls for the Modernized EFS's Family and Provider portals.

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**Finding No. 4:** The Office did not conduct periodic reviews of Coalition Services portal user access privileges and the Office was unable to demonstrate that user access privileges to the Coalition Services portal were timely deactivated when access was no longer required. *We recommend that Office management establish policies and procedures for conducting periodic reviews of the appropriateness of Coalition Services portal user access privileges. We also recommend that Office management ensure that the timely deactivation of Coalition Services portal user access privileges upon a user's separation from employment or when the access privileges are no longer required is appropriately documented.*

**Current Status:** Not Started

**Anticipated Completion Date:** December 31, 2019

**OEL Management's Statement:** Coalition Service Portal - OEL will establish policies and procedures to periodically review user access privileges. OEL will start capturing the date the access to the Coalition Services Portal is deactivated.

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**Finding No. 5:** Security controls over mobile device utilization need improvement to ensure the confidentiality, integrity, and availability of Office data and IT resources. *We recommend that Office management enhance certain security controls related to employee use of mobile devices to ensure the confidentiality, integrity, and availability of Office data and IT resources.*

**Current Status:** In Progress

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**Anticipated Completion Date:** Select activities by December 31, 2019. Other activities will be completed after this date.

**OEL Management's Statement:** OEL is in the process of enhancing select security controls over mobile devices. Additionally, OEL will research and reach out to other agencies to see what policies they have in place for personal mobile devices.