

STATE OF FLORIDA

MANAGEMENT'S CORRECTIVE ACTION PLAN

**PREPARED AND SUBMITTED BY MANAGEMENT IN
ACCORDANCE WITH THE UNIFORM GUIDANCE**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**



RON DESANTIS
GOVERNOR

SIMONE MARSTILLER
SECRETARY

March 19, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Agency for Health Care Administration
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-040**

Planned Corrective Action: To ensure that documentation for periodic review of the Medicaid Enterprise User Providing System (MEUPS) timely terminations is properly archived, the following actions will be taken:

1. FAHCA will re-train Staff on documented procedures.
2. FAHCA will add procedures to include a monthly process to verify supporting documentation for log entries is properly archived.

To ensure timely deactivation of FAHCA internal MEUPS user access, the following actions will be taken:

1. FAHCA will create a 'New Org/Department Owners' Tip Sheet providing an overview of the provisioning process, links to MEUPS documents and requirements for transfers and access terminations.
2. A FAHCA IT Help Desk ticket-based task will be assigned to MFAO during the FAHCA workforce member termination process.
3. FAHCA's procedures will be modified to:
 - a) Terminate applicable MEUPS access upon receipt of ticket and
 - b) Follow FAHCA IT Help Desk Ticket task resolution procedures.

Anticipated Completion Date: October 31, 2021

Responsible Contact Person: Cheryl A. Travis



Finding Number: **2020-041**

Planned Corrective Action: For the claims identified in this audit, FAHCA's Financial Services Bureau will report the prior period adjustment (PPA) for the federal share (FS) of \$32,358.85 on the Q2-2021 CMS-64 Line 10A.

Human error is the cause of Medicaid providers getting renewed without state review and the Medicaid providers prematurely activated. The FAHCA will:

1. Provide re-training to the FAHCA staff and Fiscal Agent staff who erroneously allowed providers to renew when enrollment/revalidation occurs.
2. Modify the FMMIS user interface to not allow approval of revalidation without proof of State review.

There is a Risk Based Screening (RBS) workgroup currently working on re-evaluating the RBS categories for State provider types. Upon completion of their analysis, FMMIS will be modified to correct the Risk categories of some Provider Types.

Set up a workgroup to evaluate the State's current protocol for revalidating providers with multiple locations. The workgroup will consult with CMS on the requirements, as well as inquire as to how other states handle revalidating providers with multiple locations. Appropriate FMMIS system changes as well as Operational procedures will be modified accordingly.

Anticipated Completion Date: December 31, 2021

Responsible Contact Person: Cheryl A. Travis

Finding Number: **2020-042**

Planned Corrective Action: FAHCA is strongly committed to, and is performing, ongoing and intensive monitoring of its contracted Medicaid managed care plans. FAHCA ensures that routine and continuous compliance reviews occur on a more frequent basis than established through the minimum managed care rule requirements. There are several key areas of the managed care rule reviewed on a more frequent basis such as monthly, quarterly, annually, and as needed. In addition, FAHCA focuses considerable resources on targeted reviews of areas of emerging concern, which may be identified through review of routine reports and data, complaints and grievances, or other stakeholder

feedback. During the timeframe in question, the following are examples of required EQR activities that were reviewed:

1. Enrollee Complaints, Grievances and Appeal Reports – reviewed monthly
2. Provider Network Monitoring (including online provider directory, contractual ratios, time and distance reviews and secret shopper activities) – reviewed monthly and quarterly
3. Encounter Submission Timeliness and Accuracy Reviews – reviewed monthly
4. Utilization Management – Service Authorization Performance Outcome – reviewed monthly
5. Long-Term Care Enrollee Record Reviews – reviewed quarterly
6. Healthcare Effectiveness Data and Information Set Measures – reviewed annually
7. Timely Personal Health Information Disclosures – reviewed as submitted
8. Subcontractor Delegation Changes – reviewed as submitted
9. Medicaid Fair Hearing Compliance Reviews – reviewed as submitted

Despite this intensive and comprehensive monitoring, we concurred that, in the period prior to 2019, we had not monitored some of the aspects required by the federal Centers for Medicare and Medicaid Services. We have studied the requirements and created a plan to complete all mandatory monitoring, in addition to the other comprehensive monitoring we conducted, during the time period December 2018 (the start of the new contracts) - December 2021. We interpreted this as meeting the three-year monitoring requirement. Based on discussion with the auditors, we now understand that the three-year period will always be a “rolling” three-year look-back, and thus our comprehensive monitoring plan will not yield full compliance until the audit that encompasses 2020-2021. Despite this, we are confident that a close review of AHCA’s oversight of the managed care plans will show that it is not only comprehensive but that the approach to targeted monitoring yields far higher health plan performance and member outcomes than a monitoring approach that simply adheres to the minimum federal requirements.

Anticipated Completion Date: April 30,2022

Responsible Contact Person: Eunice Medina

Finding Number: **2020-043**

Planned Corrective Action: The state plan amendments effective July 1, 2021, and October 1, 2021, will be amended to remove references to generally accepted auditing standards.

Anticipated Completion Date: The amendments will be submitted to CMS in the quarter in which they are effective. Approval time of the state plans by CMS varies.

Responsible Contact Person: T.K. Feehrer and Zainab Day

Finding Number: **2020-047**

Planned Corrective Action: FAHCA will develop a process to ensure the timely review of the independent service auditor's report; and identify and oversee any required corrective action plans. The Corrective Action Plan is as follows:

1. Develop a schedule of expected delivery dates of the independent service auditor's reports.
2. Post scheduled to a new SharePoint Calendar.
3. Create procedures and processes to send notifications, and follow up notifications, to the FAHCA's report reviewers until verification of the review is complete.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Cheryl A. Travis



March 11, 2021

State of Florida

**Management’s Corrective Action Plan –
Florida Agency for Persons with Disabilities
For the Fiscal Year Ended June 30, 2020**

Ron DeSantis
Governor



Barbara Palmer
Director



State Office



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Finding Number: **2020-044**

Planned

Corrective Action:

FAPD executed a contract with Keystone Peer Review Organization, Inc. (KEPRO) to outsource the Utilization Review/Continued Stay Reviews (UR/CSR) function for the beneficiaries of Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF/IID). KEPRO began reviewing records in June 2019 and assumed responsibility for the UR/CSR function in July 2019. KEPRO has an electronic system that tracks due dates for CSRs, certification, and UR plans. FAPD remains responsible for eligibility and admissions (initial paperwork and notification to KEPRO).

March 2020 the Governor signed Executive Order 20-51 which directed the Florida Surgeon General to declare a public health emergency and outline measures to protect the public. At present, we continue to operate under Emergency Orders that have restricted visitation to our Long-Term Care Facilities, impacting the ability to perform reviews. Throughout 2020, neither KEPRO nor APD had control of decisions that ICF/IID facilities made in completing paperwork timely. ICF/IID facilities also continue to admit individuals without following the process and notifying APD.

ICF/IID facilities are licensed and monitored by AHCA. Rules holding the facilities accountable for completing and providing necessary paperwork timely need to be addressed.

FAPD will request assistance from AHCA and will document the continued need for assistance.

FAPD will continue to work with APD legal to pursue needed assistance to address compliance issues.

FAPD continues to conduct monthly Medical Case Management conference calls (Statewide and Regional) for FAPD staff (including supervisors). UR/CSR is a standard topic on the agenda.

FAPD now includes KEPRO on the admission/authorization emails and transfer/discharges to ensure all known admissions/transfers are accounted for to KEPRO.

FAPD meets with KEPRO at least twice a month to review reports, performance measures, issues, admission paperwork, transfers/discharges, and deaths.

FAPD now requires our Medical Case Managers to include the APD ICF authorization with all admission paperwork.

FAPD has discussed with KEPRO training updates for the ICF/IID facilities.

FAPD will look at the KEPRO performance measures to make sure as we move forward, they adequately capture the percentage completed.

KEPRO is now requesting a resident census from each ICF/IID prior to each facility review.

Anticipated Completion Date: 12/31/2021
Responsible Contact Person: Lori Gephart

Planned Corrective Action: FAPD executed a contract with quality improvement organization (QIO) Keystone Peer Review Organization, Inc. (KEPRO) to provide Utilization Review/Continued Stay Review (UR/CSR) services to ICF-IIDs. The quarterly performance measures of the contract are 1) Completion of an Initial Admission UR within 30 days of admission; 2) Completion of a CSR within 180 days of the previous CSR; 3) Verification of all Certifications of Need for Care completed by the ICF-IID within 30 days of admission; 4) Verification of all annual Re-Certifications of Need during the Annual Habilitation Plan month; and 5) Compliance with the Federal Audit compliance requirements.

KEPRO relies heavily on the information received from the ICF to conduct the UR/CSR. FAPD has begun coordinating possible strategies to assist with ensuring ICF accountability in timely delivery of data and will continue to do so until resolution of the issue.

Effective July 1, 2021, FAPD Contract Administration will monitor the performance measures on a quarterly basis utilizing CA-43 (Quarterly Performance Monitoring Form).

If Form CA-43 indicates the provider is not meeting the measures, the provider will be notified by the Agency in writing utilizing Form CA-20 within three (3) days of receipt of the quarterly performance report.

The provider has thirty (30) days to present a Corrective Action Plan (CAP) that details actions necessary to meet the performance measures.

Upon submission of the next quarterly performance specification report, the provider must evidence progress towards meeting the required performance specification. If progress is not evidenced, FAPD will request the provider submit monthly performance specification reports indicating strategies to improve the performance measure(s).

Anticipated Completion Date:	6/30/2021
Responsible Contact Person:	Aares Williams



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

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

March 22, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Department of Children and Families
For the Fiscal Year Ended June 30, 2020**

2020-033
Planned Corrective Action: FDCF will work with our various Federal agencies to discuss challenges with respect to period of performance. In addition, FDCF is taking steps to ensure expenditures are identified in the appropriate period where the benefit to the state was realized.

Steps taken:

FDCF has conducted several meetings to identify solutions to address this finding.

FDCF is currently developing written accounting procedures to specify how service dates will be added by specific expenditures types (i.e. payroll, contracts, purchase order, etc.) from available data fields in the state accounting system (FLAIR).

FDCF is also currently developing processes to extract expenditure data that follow these written accounting procedures to provide the period of service so that the appropriate adjustments can be made in the FDCF system (GRANTS) used to facilitate federal financial grant reporting to the correct grant year associated with the service.

This includes processes for the following items:

All activities that cross September 30 into October of every state fiscal year.

- Payroll
- Grant Agreements/Contracts
- Procurement arrangements in the context of deliverables
- Direct assistance payments tied to benefit period

FDCF will also incorporate this into their implementation planning for the new state accounting system (Florida PALM) projected for 2024.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Mark Mahoney, Director of Revenue Management

2415 North Monroe Street, Suite 400, Tallahassee, Florida 32303-4190

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

2020-034

Planned Corrective Action: FDCF will improve internal procedures for ensuring subrecipients take timely and appropriate action to correct contract deficiencies noted during monitoring. FDCF will also explore the potential for procuring a replacement for the CERS system.

Anticipated Completion Date: April 1, 2022

Responsible Contact Person: Judson Freeman, Chief Procurement Officer

2020-035

Planned Corrective Action: FDCF has contacted its service organization and requested that they have an internal control audit (SSAE18/SOC audit) performed on its WebRMS system and submit the auditor's report to the Department by September 30, 2021.

Anticipated Completion Date: September 30, 2021

Responsible Contact Person: Mark Mahoney, Director of Revenue Management

2020-036

Planned Corrective Action: FDCF has a Service Level Agreement with the Department of Management Services' State Data Center (SDC). As of July 1, 2020, the SDC contracted with the Northwest Regional Data Center (NWRDC) to provide management services for all their mainframes, including ACCESS FLORIDA mainframes. The NWRDC has contracted ACCESS FLORIDA mainframe services to the private vendor, Ensono, LP. Given the new resource management team composition (FDCF, DMS SDC, NWRDC, Ensono) for the ACCESS FLORIDA mainframe, FDCF has begun planning a re-assessment of this finding now that the mainframe management has formally transferred from DMS to the NWRDC. FDCF expects a response to potential mitigation options within 90 calendar days.

Anticipated Completion Date: May 31, 2021

Responsible Contact Person: Bonny Allen, Information Security Manager

2020-037

Planned Corrective Action: Due to the increased workload resulting from the COVID-19 Public Health Emergency, resources were shifted to meet the needs of Floridians. To resolve this audit finding, the FDCF has established a project management process to address the following:

- The system's ability to manage the overall volume and timeliness of data exchanges for the Economic Self-Sufficiency Program, and
- Enhancement of the FLORIDA System data integration capabilities.

Simultaneously, the FDCF continues to evaluate the need for technology enhancements to support system improvements and compliance.

Anticipated Completion Date: September 30, 2021

Responsible Contact Person: Julie Reed, Deputy Director, Office of Audits and Compliance

2020-038

Planned Corrective Action: FDCF Assistant Secretary for Child Welfare will define a process by which periodic reviews of FSFN system user accounts can be conducted by Office of Child Welfare management, conferring with the FDCF Chief Information Officer (CIO) and Information Security Manager (ISM) as needed. Once the process has been defined, the Office of Child Welfare and OITS will implement the process and document the associated procedures within 90 days.

Anticipated Completion Date: May 31, 2021

Responsible Contact Person: Patricia Medlock, Assistant Secretary for Child Welfare



February 19, 2021

State of Florida
Management's Corrective Action Plan –
Florida Department of Economic Opportunity (FDEO)
For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-003**

Planned Corrective Action: The Department of Economic Opportunity (DEO), both in response to this audit and in response to the ongoing threats presented by fraud in the state's UI Benefit's program – a problem that is affecting our entire nation – is undertaking the following actions to ensure adequate internal controls are in place.

- FIRRE – DEO is continuing to increase FIRRE's capacity. The code for ingesting initial claims is undergoing efficiency enhancements, and the current server capacity is being increased from 3 to 7.
- Identity Verification – DEO has contracted with a vendor to perform identity verification on all initial claims when filed. This process will significantly reduce fraudulent claims from entering the system. This process was implemented in late January 2021.
- Multi-factor Identification – DEO is evaluating the implementation of multi-factor identification when logging in to CONNECT. This would significantly reduce the number of "hijacked" claims by requiring the claimant to use login codes provided to the original contact information established at the time the claim was established.
- Advanced Metadata Analytics – DEO is evaluating a vendor solution to use more advanced analytics of claimant behavior at the time of claim filing to identify potential flags for fraud.

These actions will decrease fraudulent activity in the UI benefits program and will strengthen the validity and reliability of reported financial balances.

Anticipated Completion Date: All of the solutions above, if not already implemented, are targeted for implementation during the next 90 days.

Responsible Contact Person: William Currie
Chief Financial Officer



March 19, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Department of Economic Opportunity
For the Fiscal Year Ended June 30, 2020**

- Finding Number: **2020-006**
Planned Corrective Action: We have enhanced our review process controls to ensure that DEO's finance team has the opportunity to review and comment on future CAPER reports prior to submission.
Anticipated Completion Date: Completed
Responsible Contact Person: Mario Rubio
- Finding Number: **2020-007**
Planned Corrective Action: Due to the capacity issues experienced by the Department during the pandemic, we have identified several strategic initiatives that are necessary to be completed in order to position the RA program for long-term optimization. The Department is actively underway with the Cloud Migration project that will assist us with migration of infrastructure to the cloud and improvements to business processes and application architecture.
As part of this project, DEO has developed a report to meet the requirements of the prior report that the Auditor General used to verify claimant eligibility. This report is currently being reviewed by program staff to ensure completeness and accuracy prior to implementation.
Anticipated Completion Date: 90 Days from audit response date
Responsible Contact Person: Wendy Castle
- Finding Number: **2020-008**
Planned Corrective Action: The Department purchased a performance monitoring tool in July 2020 to monitor application performance and review of system errors. Once fully implemented, the Department will be able to timely identify, analyze and remediate system errors.
Anticipated Completion Date: October 2021

Responsible Contact Person: Wendy Castle

Finding Number: **2020-009**

Planned Corrective Action: Most of the edits identified during the prior audit were implemented between September 2019 and February 2020. The remaining edit was not completed due to the Department's response to the pandemic and will be implemented by the end of 2021.

Anticipated Completion Date: December 2021

Responsible Contact Person: Wendy Castle

Finding Number: **2020-010**

Planned Corrective Action: Due to the pandemic, certain changes need to be incorporated into the Department's Standard Operating Procedures (SOP) for document intake and indexing which is currently in development.

Anticipated Completion Date: December 2021

Responsible Contact Person: Wendy Castle

Finding Number: **2020-011**

Planned Corrective Action: Due to the increased workload the Department experienced as a result of the COVID-19 pandemic, the system issues identified in prior audits for resolution were not fully implemented. In response to the pandemic, the Department identified several strategic initiatives that are necessary to be completed in order to position the RA program for long-term optimization. The System Development Lifecycle (SDLC) - DevOps project will assist the Department in improving the completeness and correctness of the application design documentation, related artifacts, and dataflow diagrams for the RA system and will enable the Department to have additional processes in place that aligns RA system functionality with management's business requirements.

Anticipated Completion Date: June 2022

Responsible Contact Person: Wendy Castle

Finding Number: **2020-012**

Planned Corrective Action: Due to the increased workload the Department experienced as a result of the pandemic, the system issues identified in prior audits for resolution were not fully implemented. In response to the pandemic, the Department identified several strategic initiatives that are necessary to be completed in order to position the RA program for long-term optimization. The System Development Lifecycle (SDLC) - DevOps project will assist the Department in improving the completeness and correctness of the application design documentation, related artifacts, and dataflow diagrams for the RA

system and will enable the Department to have additional processes in place that aligns RA system functionality with management's business requirements.

Anticipated Completion Date: June 2022

Responsible Contact Person: Wendy Castle

Finding Number: **2020-013**

Planned Corrective Action: The Department has identified several strategic initiatives that are required to be completed in order to position the RA program for long-term optimization. The System Development Lifecycle (SDLC) - DevOps project will assist the Department in improving the completeness and correctness of the application design documentation, related artifacts, and dataflow diagrams for the RA system and will enable the Department to have additional processes in place that aligns RA system functionality with management's business requirements. This project is expected to assist the Department with implementing more effective system controls that promote the consistent and accurate processing of data regarding claimant benefit payments and employer charges.

Anticipated Completion Date: June 2022

Responsible Contact Person: Wendy Castle

Finding Number: **2020-014**

Planned Corrective Action: The Department initiated a four-phased project to address this issue. Phase one, relating to monetary determination correspondence, was completed January 2020. Phase two, dealing with Appeal correspondence, is in progress. Due to the increased workload the Department experienced as a result of the pandemic, the system issues identified in prior audits for resolution were not fully implemented, and as a result, the Department has initiated a Cloud Migration project that will assist with remediation of this finding.

Anticipated Completion Date: June 2023

Responsible Contact Person: Wendy Castle

Finding Number: **2020-015**

Planned Corrective Action: The Department is developing additional criteria to require claimants to use passwords with more complexity. Currently, the claimant PIN number is utilized in both the RA CONNECT system and Interactive Voice Response (IVR) phone system, and the Department is reviewing options for addressing this large infrastructure change.

Anticipated Completion Date: June 2022

Responsible Contact Person: Wendy Castle

Finding Number: **2020-016**

Planned Corrective Action: The Department plans to improve the Team Foundation Server (TFS) workflow so that approvals are captured, either by saving documentation within TFS or through the workflow itself and improve TFS reports so that this information can be more accessible.

Anticipated Completion Date: September 2021

Responsible Contact Person: Wendy Castle

Finding Number: **2020-017**

Planned Corrective Action: Due to the capacity issues experienced by the Department during the pandemic, we have identified several strategic initiatives that are necessary to be completed in order to position the RA program for long-term optimization. The Department is currently actively underway with the Cloud Migration project that will assist us with migration of infrastructure to the cloud and improvements to business processes and application architecture.

Anticipated Completion Date: June 2022

Responsible Contact Person: Wendy Castle

Finding Number: **2020-018**

Planned Corrective Action: The Department has identified an Identity Management and Access Control project to establish procedures to restrict users to only those functions necessary for their assigned job duties. Additionally, the Department is working to develop a Standard Operating Procedure (SOP) to identify role-specific job duties.

Anticipated Completion Date: December 2022

Responsible Contact Person: Wendy Castle

Finding Number: **2020-019**

Planned Corrective Action: The Department has identified two corrective actions:

1. The Department's Internal Security Unit (ISU) will update the Universal Security Officers Guide (USOG) to incorporate additional security procedures in relation to timely deactivation of accounts, as well as provide ongoing Security Officer Training to Departmental Security Officers (DSOs) to ensure business area's DSOs and Supervisors follow the procedures documented in the USOG.
2. Due to the capacity issues experienced by the Department during the COVID-19 pandemic, the Department has identified strategic initiatives necessary to be completed in order to position the RA program for long-term optimization. The

Department is actively underway with a Cloud Migration project to assist with migration of infrastructure to the Cloud, provide improvements to business processes and application architecture.

Anticipated Completion Date: December 2021
Responsible Contact Person: Wendy Castle or Kelly Hartsfield

Finding Number: **2020-020**

Planned Corrective Action: The Department has identified a Security Architecture Review Project to help ensure the RA application, underlying platform, and associated operations and development processes meet modern application security standards.

Anticipated Completion Date: March 2022
Responsible Contact Person: Wendy Castle

Finding Number: **2020-021**

Planned Corrective Action: Due to the capacity issues experienced by the Department during the pandemic, we have identified several strategic initiatives that are necessary to be completed in order to position the RA program for long-term optimization. The Department is currently actively underway with the Cloud Migration project that will assist us with migration of infrastructure to the cloud and improvements to business processes and application architecture.

As part of this project, DEO is implementing overpayment processes to address the collection of overpayments for certain additional benefits created in response to the pandemic. Development of those processes is underway and are being prioritized for completion.

Anticipated Completion Date: 120 days from audit response date.
Responsible Contact Person: Wendy Castle

Finding Number: **2020-022**

Planned Corrective Action: The Department was able to purchase and install new servers that were compatible with the new Employ Florida servers. We do not anticipate future interruptions that will impact our ability to have the data exchange between Employ Florida and CONNECT appropriately and consistently notify the RA program of a claimant's compliance with the RESEA program.

Anticipated Completion Date: September 8, 2020
Responsible Contact Person: Casey Penn

State Board of Education

Andy Tuck, *Chair*
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Monesia Brown
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Tom Grady
Ryan Petty
Joe York

Richard Corcoran
Commissioner of Education

**State of Florida
Management's Corrective Action Plan –
Florida Department of Education
For the Fiscal Year Ended June 30, 2020**

Finding Number: 2020-029

Planned Corrective Action: The department updated the production control process to demonstrate that software changes to the Comprehensive Management Information System (CMIS) were appropriately tested and approved. Production control forms have also been modified and instituted to capture documentation of approvals for code validation, testing, and deployment providing proof of separation of duties.

Anticipated Completion Date: Completed

Responsible Contact Person: Andre Smith



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

December 29, 2020

**State of Florida
Management's Corrective Action Plan –
Florida Department of Financial Services
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-001**
Planned Corrective Action: Updating procedures and processes.
Anticipated Completion Date: June 30, 2021
Responsible Contact Person: Tanner Collins



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

February 19, 2021

State of Florida
Management's Corrective Action Plan –
Florida Department of Financial Services
For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-002**

Planned Corrective Action: The Division of Accounting & Auditing will enhance Comprehensive Annual Financial Report preparation and oversight processes. The Division will increase management oversight, provide staff training, and ensure established controls for preparing portions of the Comprehensive Annual Financial Report are followed to reduce misstatements noted within the financial statements and/or notes to the financial statements during the preparation process.

Anticipated Completion Date: May 1st, 2021

Responsible Contact Person: Ryan Nolan, CPA, Chief of Financial Reporting

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
Ryan Nolan • Chief of Financial Reporting
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CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

February 15, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Department of Financial Services
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-004**

Planned Corrective Action: FDFS will timely perform State Treasury bank account reconciliations in accordance with our daily and monthly procedures.

Anticipated Completion Date: 3/31/2021

Responsible Contact Person: Tanya McCarty, Chief of Funds Management
Division of Treasury, Bureau of Funds Management
(850) 413-2762



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

February 19, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Department of Financial Services
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-005**

Planned Corrective Action: The Division of Accounting & Auditing will continue its efforts to ensure that established internal controls are followed by Staff and that an adequate and timely management review is performed so that errors are detected and corrected.

Anticipated Completion Date: May 1st, 2021

Responsible Contact Person: Ryan Nolan, CPA, Chief of Financial Reporting

Mission:

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



Ron DeSantis
Governor

Scott A. Rivkees, MD
State Surgeon General

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

March 11, 2021

State of Florida
Management’s Corrective Action Plan –
Florida Department of Health
For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-048**

Planned Corrective Action: Florida Department of Health’s (FDOH) Division of Disease Control and Health Protection has implemented a process to review the collocated costs annually at start of each fiscal year (FY). This review looks at the total amount expected to pay for that FY and the breakdown of those costs by OCA (Other Cost Accumulator) to ensure the correct source for that portion of the annualized cost. Next review scheduled for July/August 2021 for FY 21/22.

Anticipated Completion Date: Completed

Responsible Contact Person: Stacy Shiver, Operations Manager, Division of Disease Control and Health Protection

Finding Number: **2020-049**

Planned Corrective Action: FDOH agrees with the finding in that the items pre-date the corrective active measures that were implemented in November 2020, to take effect beginning with fiscal year July 1, 2020 to June 30, 2021. The corrective action measures called for a complete overhaul of the FDOH Single Audit review process to:

- 1) Address the Office of the Auditor General's recommendations from audit finding 2019-025 and this audit finding 2020-049;
- 2) Meet the added volume of recipients/sub-recipient agreements that are subject to Single Audit review/compliance requirements;
- 3) Add efficiencies to handle staff shortage and turn overs; and
- 4) Add additional automation features to improve and track communications with providers, local Certified Public Accountants, and FDOH program offices.

These corrective action measures have all been tested, implemented and are being monitored daily to prevent future re-occurrences and consistencies across all providers (big/small).

Anticipated Completion Date: March 31, 2021

Responsible Contact Person: K  nol Saint-Fort, Health Financial Compliance Manager



ASHLEY MOODY
ATTORNEY GENERAL
STATE OF FLORIDA

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March 8, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Department of Legal Affairs
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-045** - FDLA records did not always demonstrate that HCL Notes software changes were appropriately implemented into the production environment.

Planned Corrective Action: The DLA is currently in the process of migrating HCL Notes applications to OnBase and Microsoft Dynamics as part of an ongoing Information Technology Modernization Project (ITMP). The OAG corrective action already taken pursuant to addressing the finding is that effective 2/15/2021, a moratorium was established on changes to the HCL Notes environment with a compensating control for emergencies that requires a request by a high-level manager and approval by the Change Control Board (CCB). Prior to migration, if a change is required, it will be a planned promotion and will not be promoted by the staff that completed the programming changes. All change management activities will be appropriately documented going forward by requiring documented approval by the Application Development Manager of the entries in the current tracking system.

Pursuant to ensuring compliance with separation of duties going forward, a different Change Management Plan is under development that will align with the new environment. The Change Management Plan will incorporate the fact that the structure of the OnBase and Microsoft Dynamics platforms present definitive lines between system administration and development. Developers will not have access to promote to production and all change management activities will be appropriately documented. The workflow steps will be monitored and approved by the Application Development Manager in writing via email or through the change management tracking system prior to being promoted into the production environment.

Anticipated Completion Date: April 15, 2021

Responsible Contact Person: Cindy Rutledge

Finding Number: **2020-046** - The FDLA did not conduct periodic reviews of user accounts with access to HCL Notes to ensure that access was only granted to authorized users and that the access privileges granted were appropriate.

Planned Corrective Action: The existing practice is that continuous review of MFCU databases is done by the MFCU Application Manager within the business unit whenever there is a change of job assignment, new employee, or employee termination. This is an undocumented aspect of the MFCU Application Manager's daily workflow.

The OAG corrective action shall be that existing practices will be documented in procedure. The MFCU Application Manager will conduct a review of user accounts every 90 days. A record documenting that a separate review will be made every 90 days when that review is conducted and approved by Application Development Manager.

Anticipated Completion Date: April 15, 2021

Responsible Contact Person: Bruce McCormick

March 8, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Department of Management Services
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-030**

Planned Corrective Action: The Department will continue to issue access to Department resources based on authorized requests from supervisors to ensure that permissions granted promote separation of duties and restrict access to only what is required for the performance of job responsibilities. Also, the Department will continue to refine review processes to ensure they are comprehensive and promote timely removal of user accounts. Additionally, the Department will finalize associated policies to further reinforce access control and review expectations.

Anticipated Completion Date: December 31, 2021

Responsible Contact Person: Andrew Richardson

Finding Number: **2020-031**

Planned Corrective Action: The Department will continue to refine review processes to ensure they are comprehensive and promote timely removal of user accounts. Additionally, the Department will finalize associated policies to further reinforce access control and review expectations.

Anticipated Completion Date: December 31, 2021

Responsible Contact Person: Andrew Richardson

Finding Number: **2020-032**

Planned Corrective Action: The Department will continue to evaluate and improve security controls to ensure the confidentiality, integrity and availability of data and IT resources.

Anticipated Completion Date: 12/31/2022

Responsible Contact Person: Andrew Richardson



March 3, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Department of Revenue
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-024**

Planned Corrective Action: ISP plans to complete the transition to the online user access review process and ensure that the Florida Department of Revenue records evidence of the periodic reviews of the appropriateness of all SUNTAX access privileges.

Anticipated Completion Date: 6/30/2021

Responsible Contact Person: Delta Corbin

Finding Number: **2020-025**

Planned Corrective Action: FDOR will ensure the service organization resolves deficiencies noted in the independent service auditor's report. FDOR will require the service organization to provide corrective action plans for findings with quarterly updates as appropriate.

Anticipated Completion Date: Completed February 2021

Responsible Contact Person: Brenda Messer



Florida Department of Transportation

RON DESANTIS
GOVERNOR

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Tallahassee, FL 32399-0450

KEVIN J. THIBAUT, P.E.
SECRETARY

**State of Florida
Management's Corrective Action Plan –
Florida Department of Transportation
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-027**

Planned Corrective Action: The Department will fully update its existing procedures so project monitoring controls are clearly enumerated for both LAP and uncategorized subawards. The LAP project specific risk assessment and monitoring plan template implemented February 21, 2019 will continue to be utilized for new LAP subawards. A project specific risk assessment and monitoring plan template for new uncategorized subawards will be developed and implemented by December 31, 2021. Incorporation of uncategorized subawards into Local Programs Office guidance will occur synchronously with planned updates expecting to be complete by fiscal year end 2022.

The Local Program Office acknowledges the following grant award files may not contain project-specific risk assessments and project level monitoring plans:

- 1) Project grants awarded before the Uniform Grant Guidance took effect on December 26, 2014.
- 2) Grants for LAP projects awarded before new guidance published by the Local Program Office took effect on February 19, 2019.
- 3) Grants for uncategorized subawards that were not subject to Local Programs Office guidance prior to January 12, 2021.

The Local Program Office observes that it has worked with the Department's districts, since updating its processes in 2015 in response to the 2 CFR 200 changes, to conduct annual risk assessments at the entity level for local agencies with new LAP projects for the upcoming fiscal year. Many of our local agencies manage multiple LAP projects. At the project level, district managers conduct continuous risk assessments of open projects, in order to ensure Department resources are deployed where most needed at any given time, given the many variables that can affect our projects at any stage. However, certain milestones (such as change orders) go through an in-depth review without exception. For past project files, the Department chooses to accept the risk of not retroactively inserting

project specific risk assessments and monitoring plans, since it considers the costs to outweigh the risks given the existence of counterbalancing controls for these projects (i.e., entity-level risk assessments combined with continuous risk assessment of all projects).

Anticipated Completion Date:

June 30, 2022

Responsible Contact Person:

Lorraine Moyle, State Local Program Administrator

Finding Number:

2020-028

Planned Corrective Action:

As of February, 2021, the FDOT Office of Information Technology, Application Services has implemented a modification to the production change process that will prevent this issue from occurring in the future. The approvals for production changes are processed in the Azure DevOps environment. In the prior approval process, the developer would submit the production schedule request, and the Architect would review, approve, and schedule for deployment. After an item had been scheduled for deployment, the Section Manager would provide the final approval before moving to production. In the two cases identified in this report, with prior approval to approve in the absence of the section manager, the Architect approved for both the Architect role and the Section Manager. To prevent any future occurrences, a new approval group has been created in Azure DevOps that includes all Section Managers and Supervisor in Application Services. This group will receive all approval requests from DevOps and can approve the release in the absence of the designated Section Manager. This will ensure all approvals are from a manager or supervisor level.

Anticipated Completion Date:

Completed (February 2021)

Responsible Contact Person:

Katherine Simpson, Application Services Section Manager



STATE OF FLORIDA

DIVISION OF EMERGENCY MANAGEMENT

Ron DeSantis
Governor

Jared Moskowitz
Director

March 12, 2021

**State of Florida
Management's Corrective Action Plan –
Florida Division of Emergency Management
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-050**

Planned Corrective Action: Additional personnel have been hired to supplement FDEM Recovery's Compliance Team. The Compliance Team is currently revising its Compliance Monitoring Standard Operating Procedure to add flexibility and include additional monitoring activities to better assist Subrecipients understand the PA Program. The Compliance Team is currently researching training opportunities and knowledge testing measures.

The process for documenting monitoring activities has improved. The Compliance Team is utilizing the existing grants management platform for tracking purposes, and has recorded the backlog of unrecorded activities.

FDEM is additionally integrating its Compliance Team into other sections within Recovery to improve program delivery, improve customer service with its subrecipients, and identify potential compliance issues prior to significant programmatic noncompliance.

Anticipated Completion Date: September 30, 2021

Responsible Contact Person: Sherin Joseph, Compliance Supervisor



FLORIDA ATLANTIC UNIVERSITY

Office of Student Financial Aid • Scholarships

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March 12, 2021

**State of Florida
Management’s Corrective Action Plan –
Florida Atlantic University
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-053**

Planned Corrective Action: The University is currently utilizing an automated tracking sheet that enables the staff to review and analyze title IV refunds daily. To further enhance the process, FAU will utilize our ERP system (Workday) to segregate Title IV refunds from other Financial aid refunds. The University will employ separate detail codes, transaction descriptions, and utilize Workday’s check reconciliation functionality to track the initial disbursements. Additionally, once a check ages 160 days, FAU will notify the student. If the check reaches 180 days outstanding, but is claimed by the recipient, a WD business process will be triggered to reissue the check. If the check is still outstanding at 200 days from the initial issuance date, a process in WD will be initiated immediately to return the funds to the U.S DOE within the 240 day window allowable from the original issue date of the check.

Anticipated Completion Date: March 31, 2021

Responsible Contact Person: Jessica Cohen, Associate Vice President for Financial Affairs & University Controller

Finding Number: **2020-054**

Planned Corrective Action: We have corrected the campus-level enrollment data reported for the student. We have enhanced our policies and procedures to ensure that campus-level enrollment data is accurately reported to the National Student Clearinghouse during the upload and error resolution procedures.

Anticipated Completion Date: February 16, 2021

Responsible Contact Person: Tracy Boulukos, Assistant Vice President of Financial Aid & New Student Service Initiatives



March 23, 2021

**State of Florida
Management's Corrective Action Plan –
Florida State University
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-056**

Planned Corrective Action: The University did not have any reported exceptions relating to unearned Title IV funds that need to be paid back to the USED and there were no questioned cost or untimely return of Title IV funds.

The University issue was the overpayment of Title IV funds returned to USED. The audit finding cites 9 incorrect calculations in the sample of 25 students tested for returned funds. The University agrees an incorrect calculation was made in determining the number of days to include in the Spring 2020 break. This will not occur in the 2020-2021 year as the University has cancelled that break due to the Covid 19 pandemic. Even so and going forward, the University will introduce additional annual and periodic term checks (manual calculation, checklist to ensure completion of all required data fields, and staff confirmation of data tables) to ensure accuracy of data for all underlying elements consumed and to ensure Title IV calculations are reviewed and documented for each academic term and aid year. These checks should prevent reoccurrence going forward.

During 2019-2020 the University disbursed \$186.66 million in Title IV Pell Grants and Direct Student Loans to 19,958 students and total overpayments identified by the University for the population of 152 affected students amounted to \$10,494. While the goal is to have no exceptions, total overpayments to USED were 0.0056% of Title IV disbursements.

Anticipated Completion Date: 2020-2021

Responsible Contact Person: Som Chatterjee



Office of the President

March 22, 2021

State of Florida
Management's Corrective Action Plan
New College of Florida
For the Fiscal Year Ended June 30, 2020

Finding Number: 2020-054

Response:

We agree with the finding that New College did not always confirm the accurate reporting of enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan Borrowers. The College is enhancing its procedures to ensure that all enrollment status changes for Pell Grant recipients and Direct Loan borrowers are accurately reported to the NSLDS

Planned Corrective Action:

Background

The New College of Florida (New College) submits student enrollment reports to the National Student Clearinghouse (NSC) each fall and spring semester, with each subsequent submission made within 30 days of the previous submission until the semester has ended, as required.

The College also submits a degree verification report to the NSC each year, on or about June 1, for students who have graduated during the academic year.

Program Begin Date Issue

After reviewing the specific data discrepancies provided by the Auditor General, it was determined an internally developed report created for enrollment reporting was incorrectly defaulting the Program Begin date to the day the semester began. As such, the incorrect information was being forwarded to the NSC, which in turn forwarded the incorrect Program Begin date to the National Student Loan Data System (NSLDS). Our short-term

solution is for the Registrar to immediately review and confirm the program begin dates generated by our enrollment report before sending the remaining spring 2021 enrollment and degree verification reports to the NSC. The Registrar will also monitor the NSLDS system Program Begin dates to ensure the NSC has forwarded accurate information to the NSLDS. Our longer-term solution, anticipated to be completed by July 31, 2021, is to use a Banner-delivered enrollment report that contains accurate Program Begin dates and other monthly update information required to be sent to the NSC.

Certification Dates Issue

Certification dates and other related information submitted to the NSC has been accurately and completely submitted and is reflected correctly in the NSC system. There are instances when a graduate will be reactivated so they can enroll in a summer class. While the Registrar's Office has been sending accurate updated enrollment information to the NSC, the Certification date and updated term information were not consistently being transmitted to the NSLDS by the NSC. The corrective action will be for the Registrar's Office to gain access to the NSLDS in order to confirm the Certification date is correct across all systems by April 30, 2021. The Registrar's Office requested access to the NSLDS on March 12, 2021.

Effective Date Issue:

The graduation/Effective date information the Registrar's Office is sending to the NSC does not appear to be reaching the NSLDS. We believe some of the data the NSC transmits to the NSLDS on New College's behalf does not always agree with the latest information sent to the NSC. Our solution is for Registrar Office personnel to gain access to the NSLDS and monitor and manually correct information to ensure data sent to the NSC is accurately reflected in the NSLDS. The NSLDS access will allow the Registrar's Office to ensure data is correct across all systems by April 30, 2021. The Registrar's Office requested access to the NSLDS on March 12, 2021.

Anticipated Completion Date for all Corrective Actions: July 31, 2021

Responsible Contact Persons: Chris Kinsley



UNIVERSITY OF CENTRAL FLORIDA

Office of the President
P.O. Box 160002
Orlando, FL 32816-0002

March 25, 2021

**State of Florida
Management’s Corrective Action Plan
University of Central Florida
For the Fiscal Year Ended June 30, 2020**

Finding Number:	2020-053
Planned Corrective Action:	Management agrees with the finding. Management will enhance unclaimed funds procedures to include: (i) Creation and annual review of a formal timeline that will be disseminated to key departments and stakeholders, and (ii) the University’s Controller or designee will directly oversee the monthly review of the unclaimed funds and ensure they are timely returned to the applicable federal programs.
Anticipated Completion Date:	April 30, 2021
Responsible Contact Person:	Danta White, Controller

Finding Number:	2020-054
Planned Corrective Action:	Management agrees with the finding. Management will implement a reporting mechanism to identify and a business process to address unofficial withdrawals as determined during grade submission whereby updates will need to be submitted to the NSLDS (via immediate updates to the NSC database) noting the reported stop by date. Management will implement a business process to identify medical withdrawals that are approved through the petition process whereby updates will need to be submitted to the NSLDS (via immediate updates to the NSC database) noting the reported stop by date.
Anticipated Completion Date:	May 1, 2021
Responsible Contact Person:	Brian Boyd, University Registrar

Finding Number:	2020-055
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Planned Corrective Action:

Management agrees with the finding.

UCF has a designated Chief Information Security Officer, Chris Vakhordjian, who has been dedicated to this role since Fall of 2018 and leads the UCF information security program. As part of the UCF InfoSec program, we routinely assess the vulnerabilities of our ERP systems, including the Student Information Systems (SIS) and the Financials Systems, and also conduct third party assessments, which was done most recently in early 2020. The results of these assessments are continually being evaluated and measures are being taken to address risks and relevant concerns. To further strengthen our information security program, UCF InfoSec will develop an internal risk assessment capability to expand and enhance our security program and provide a greater level of assurance that student financial aid information is adequately protected.

Anticipated Completion Date:

March 1, 2022

Responsible Contact Person:

Chris Vakhordjian, CISO

March 18, 2021

State of Florida

Management's Corrective Action Plan –

Broward College

For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-056**

Planned Corrective Action: Broward College corrected the two students identified in the audit as recommended and restored the money to the TIV HEA programs.

Further, Broward College has provided additional training for staff on the requirement of 34 CFR 668.22(c) as well as completing software updates to address information technology system errors.

Broward College has further enhanced our internal procedures to accurately calculate and return unearned TIV HEA Pell Grant or Direct Loan of students who officially and unofficially withdraw, by implementing additional periodic reviews including additional management oversight of students who withdraw from the college.

Anticipated Completion Date: Completed

Responsible Contact Person: Mr. Caleb Cornelius, Vice President, Finance

March 17, 2021

**State of Florida
Management's Corrective Action Plan –
Chipola College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-054**

Planned Corrective Action: The College has implemented procedures to ensure all enrollment status changes are accurately and timely reported to the National Student Loan Data System. This enhanced process will include a collaborative effort between the Financial Aid and Informational Systems departments.

Anticipated Completion Date: July 31, 2021

Responsible Contact Person: Beverly Hambright

Finding Number: **2020-055**

Planned Corrective Action: As conveyed during the audit process, the College contends that the Gramm-Leach-Bliley Act (Act) does not directly apply to us as we are not a financial institution nor significantly engaged in financial institution activities defined by the Bank Holding Company Act of 1956. However, we recognize the provisions of the Act are applicable to us as they are required to be implemented as part of the Federal Student Aid Participation Agreement.

While it is true that a formal, written risk assessment has not been conducted since 2014, the very nature of doing business as a Florida institution of higher education requires constant informal risk assessments and implementation of safeguards to mitigate identified risks. We understand the importance of protecting student information and are continually implementing measures to ensure protection of data in our care. Auditors from the Florida Auditor General's Office annually review I.T. policies, procedures and safeguards via an extensive I.T. audit questionnaire. Elements of the questionnaire cover controls (physical and logical), information security programs (including employee training, risk assessments and threat mitigation), networks, finance applications, human resource applications, student applications, application databases, environmental

controls, disaster recovery and backups, and systems development. As evidenced by our responses to the annual reviews conducted by the Florida Auditor General's office, the College already employs a multitude of risk mitigating procedures and related tools.

In an effort to comply with the provisions in the Gramm-Leach-Bliley Act, the College's Information Systems department is currently conducting a formal, written risk assessment. Results of the risk assessment will be evaluated and appropriate changes will be designed and implemented to mitigate identified risks.

Anticipated Completion Date: April 30, 2021

Responsible Contact Person: Matthew White



COLLEGE *of*
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FLORIDA

–an equal opportunity college–

March 22, 2021

State of Florida

Management's Corrective Action Plan –

College of Central Florida

For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-053**

Planned Corrective Action: To ensure that financial aid paper checks are returned to the proper funding source within the prescribed time limits, we have developed enhanced procedures to ensure that these checks are returned before the 240-day limit. The Director of Student Accounts will personally review all checks written to students once a month to make sure staff is not going over the 240-day limit and that we are complying with Federal guidelines.

Anticipated Completion Date: March 31, 2021

Responsible Contact Person: Steve Ash, AVP Finance

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March 25, 2021

**State of Florida
Management’s Corrective Action Plan –
Daytona State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: 2020-054
Planned Corrective Action: Daytona State College (DSC) is currently working closely with the National Student Clearinghouse (NSC) and the National Student Loan Data System (NSLDS) to ensure the reports provided to NSC, any errors, and exceptions are corrected and submitted to NSLDS in a timely manner. In addition, DSC is working to reassess how enrollment is reported to NSC. Based on the updated NSLDS Enrollment Guide made available to institutions November 2020, DSC is reviewing the set-up of Campus Solutions, our Student Information System (SIS), and creating new queries to be able to identify changes in enrollment. This will ensure enrollment status is reported accurately and appropriately updated on each NSC submission reported to NSLDS.

Anticipated Completion Date: June 15, 2021
Responsible Contact Person(s): Heidi Pinney and Carri Hudgins

Finding Number: 2020-056
Planned Corrective Action: Daytona State College (DSC) recognized the deficiency in the Return of Title IV calculations was created primarily by human intervention at a point in the process when recording last date of attendance. To alleviate this issue, the Records office created an automated process that eliminates the manual entry of last dates of attendance. Now, only the instructor adds the date and an automated process in Campus Solutions populates the appropriate field with the last date of attendance. At the same time, the Financial Aid office updated its Return of Title IV queries to point to this automatically populated field. This should eliminate the manual aspect of the process and any discrepancies in the last date of attendance, as DSC will only be reporting from this particular field.

DSC’s Financial Aid office has performed the revised calculations and returned any required funds back to the appropriate federal program. There were approximately 40 students who needed to have adjustments completed and money returned for either the Federal Pell Grant or the Federal Direct Loan Program.

In addition, the Records office now runs a monthly quality control query to ensure there is not a mismatch in the last date of attendance. If there



is a discrepancy, the professor is contacted to determine the student's last date of attendance. DSC believes utilizing this revised process will eliminate any future discrepancies in this area.

Anticipated Completion Date: March 31, 2021

Responsible Contact Heidi Pinney

Person(s):

March 2, 2021

**State of Florida
Management's Corrective Action Plan –
Eastern Florida State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-054**

Planned Corrective Action: The Office of the Registrar has updated the 10 student records that were reported inaccurate with the National Student Clearinghouse. The Office of the Registrar updated the procedure manual to include the review and correction of the G Not Applied file from the National Student Clearinghouse after each Degree Verify submission. The Office of the Registrar added an additional step prior to submitting the Degree Verify file to submit a Graduates Only file at the end of each term after degrees have been posted to the NSC.

Anticipated Completion Date: February 28, 2021

Responsible Contact Person: Dena Schlunz, Registrar, Eastern Florida State College

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March 5, 2021

**State of Florida
Management's Corrective Action Plan –
Florida State College at Jacksonville
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-054**
Planned Corrective Action: The College has updated our business process to ensure accurate reporting of enrollment data to NSLDS.
Anticipated Completion Date: January 2021
Responsible Contact Person: Jacqueline Schmidt, Registrar/Director of Student Records

Finding Number: **2020-056**
Planned Corrective Action: The College reviewed and updated procedures to insure the timely return of unearned aid. Additionally, the College has reviewed and updated the procedures to insure the proper calculation of earned aid as of the withdrawal date.
Anticipated Completion Date: December 2020
Responsible Contact Person: Kristine Hibbard, Director of Financial Aid



March 9, 2021

**State of Florida
Management's Corrective Action Plan –
Hillsborough Community College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-053**

Planned Corrective Action: The College has strengthened internal processes and system controls to identify outstanding checks to ensure timely return of funds to the U.S. Department of Education.

The following steps have been taken to enhance processes and controls:

- The financial aid staff has 3 business days to return funds to the USDOE as identified by the student financial services office.
- The Associate Director of Financial Aid will verify the return within 2 business days.
- The Compliance and Training Officer will audit the return check process every 30 days.
- The Accounting Services Officer in Student Finance will review procedures and perform internal audit of stale checks to ensure compliance on a monthly basis.

Anticipated Completion Date: 03/01/2021

Responsible Contact Person: Tierra N. Smith



INDIAN RIVER STATE COLLEGE

Office of the President

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Fort Pierce, FL 34981-5596
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March 11, 2021

State of Florida Management's Corrective Action Plan – Indian River State College For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-053**

Planned Corrective Action: Indian River State College concurs with the audit finding pertaining to outstanding checks with Title IV Higher Education (HEA) funds and not returning them timely to the applicable Federal programs. As a result, the College has resolved the issue by implementing a fix in the ERP system that would allow us to adjust the student accounts and return the funds timely to the applicable Federal program. Additionally, an internal monitoring and reconciliation process is in place with a designated staff member who reviews any stale dated items by funding program and performs any necessary follow up.

Anticipated Completion Date: October 1, 2020 This process is in production

Responsible Contact Person: Edith R. Pacacha, Dean of Finance

Finding Number: **2020-055**

Planned Corrective Action: Indian River State College concurs with the audit finding pertaining to full compliance with student information security requirements. As a result, the College will prepare an internal Institutional Technology (IT) risk assessment and design and implement safeguards in the 2020-2021 academic year and annually thereafter. This risk assessment will include vulnerability scans targeting all internal and external assets. Vulnerabilities will be identified, assessed, and prioritized. All detected vulnerabilities will be remediated. The assessment results will guide the determination of appropriate management action and priorities for managing information security risks and for implementing controls to protect against these risks. The safeguards will include employee training on preventing identity theft, protecting confidential and sensitive information, and identifying and reporting system risks, red flags, or incidents.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Meredith B. Coughlin, Interim VP of Institutional Technology, CIO

March 11, 2021

**State of Florida
Management's Corrective Action Plan –
Indian River State College
For the Fiscal Year Ended June 30, 2020
Page 2**

Finding Number: **2020-056**

Planned Corrective Action: Indian River State College concurs with the audit finding pertaining to accurate calculation of the amount of Title IV HEA funds the student earned as of the student's withdrawal date. This date is determined for students who unofficially withdraw (walked away) from classes. Faculty enters the date at the time it is determined that the student unofficially withdrew. As a result, the College will implement training for all full-time and part-time instructional staff. This training will include attendance verification processes and topics.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Mary Lewis, Director of Financial Aid



Lake Sumter
State College

March 10, 2021

State of Florida
Management's Corrective Action Plan –
Lake-Sumter State College
For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-054**

Planned Corrective Action: Lake-Sumter has determined the parameters used in the process that generates the enrollment report were incorrect. The correct parameters have been confirmed and the procedures used to generate the report have been updated.

Lake-Sumter State College utilizes the National Student Loan Clearinghouse (NSC), as a third-party servicer to perform the processing for Enrollment Reporting.

The institution will ensure the enrollment reports are generated monthly by PIIR (Process Improvement & Institutional Research). The reports will be reviewed for accuracy by the Office of the Registrar.

Anticipated Completion Date: April 30, 2021

Responsible Contact Person: Tammy Castello, Data Analyst, Process Improvement & Institutional Research

March 26, 2021

**State of Florida
Management's Corrective Action Plan –
Miami Dade College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-053**

The College is implementing technology enhancements, new operational practices and multi-level oversight procedures to ensure complete compliance on a go forward basis

Planned Corrective Action:

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Jayson Iroff, CFO

Finding Number: **2020-054**

Planned Corrective Action: The College is modifying its enrollment report logic to correctly report non-traditional sessions.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Jayson Iroff, CFO

Finding Number: **2020-056**

Planned Corrective Action: The College's is changing its "job scheduler" which controls the processes that correctly recalculates a student's award upon notification of a class withdrawal.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Jayson Iroff, CFO



**NORTH FLORIDA
COLLEGE**

March 3, 2021

**State of Florida
Management's Corrective Action Plan –
North Florida College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-054**
Planned Corrective Action: 02-18-2021
Anticipated Completion Date: 02-18-2021
Responsible Contact Person: Micah Rodgers

The College has identified the cause of the inaccurately reported data and has modified procedures to ensure that data is accurately reported to the NSLDS.



NORTHWEST FLORIDA STATE COLLEGE

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March 26th, 2021

**State of Florida
Management's Corrective Action Plan –
Northwest Florida State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-053**

Planned Corrective Action: NWFSC will, effective February 2021, identify any outstanding check that is related to Title IV on its Outstanding Checks when preparing the monthly Bank Reconciliation.

TIMELY RETURN OF UNCLAIMED TITLE IV FUNDS:

NWFSC has rectified the issue. The outstanding checks related to Title IV that are overdue to be returned have been returned as of February 24, 2021. Going forward, procedures to monitor and ensure timely return of Title IV funds have been set in place and implemented.

Anticipated Completion Date: 2/28/21

Responsible Contact Person: Edward Rosentel

Finding Number: **2020-056**

Planned Corrective Action: Northwest Florida State College identified an issue with a college report that did not accurately detect a student who withdrew from all courses during the Spring 2020 term. As a result, the Financial Aid Office was added to the approval path for a student who submits a form to withdraw from all courses. Additionally, the FAO now runs an additional report weekly to identify students with all "I", "W", and "F" grades.

Anticipated Completion Date: 2/28/2021

Responsible Contact Person: Dr. Aimee Watts



March 22, 2021

**State of Florida
Management's Corrective Action Plan –
Palm Beach State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-053**

Planned Corrective Action: Palm Beach State College agrees with the finding. Two students had Title IV funds that were uncashed: in the amounts of \$1.52, and \$21.00. Palm Beach State College has reviewed its control procedures relating to stale dated checks and found the procedures to generally be functioning as designed. The responsible staff is aware of the policies and procedures and will conduct additional training with staff as needed. This appears to have occurred due to a finance transition from Legacy to the Workday student system. The Office of Financial Aid will work closely to create checks and balances to ensure the Workday system is functioning as designed with regards to stale dated checks in the future.

Anticipated Completion Date: Within 30 days.

Responsible Contact Person: Eddie Viera, Executive Director of Financial Aid





3/15/2021

**State of Florida
Management’s Corrective Action Plan –
Pasco-Hernando State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: 2020-053

Planned Corrective Action: The College has performed a review of its procedures relating to Title IV cash management and will be implementing the following changes: (1) Amend the current contract with our third-party refund disbursement provider to no longer provide paper checks, unless a student does not select a preferred distribution options; (2) all stale dated items from the College’s third-party disbursement provider will immediately be returned to the appropriate Title IV Program, unless prior contact has been made with the student to reissue the funds electronically through the third-party refund disbursement provider.

Anticipated Completion Date: June 30, 2021

Responsible Contact Person: Brian Horn, Senior Vice President and Chief Financial Officer

Finding Number: 2020-054

Planned Corrective Action: The Financial Aid Office is dependent on other college employees to provide attendance information in a timely manner and when that reporting does not occur as expected, timely reporting of changes in enrollment status to NSLDS are jeopardized. The College continues to reinforce the importance of timely reporting with faculty and staff through ongoing training sessions. In addition, the College is implementing a new Enterprise Resource Planning (ERP) system in May 2021, that will enhancement reporting and management of the process.

Anticipated Completion Date: May 31, 2021

Responsible Contact Person: Brian Horn, Senior Vice President and Chief Financial Officer

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at Wiregrass Ranch**
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10230 Ridge Road
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POLK STATE

Office of the President

March 26, 2021

**State of Florida
Management’s Corrective Action Plan –
Polk State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-052**

Planned Corrective Action: In general, the College accepts the auditor’s presentation that there were students who appeared to be overawarded / overpaid who received Federal Direct Student Loans. As noted in the finding, the College implemented a new financial aid system which appears to have incorrectly adjusted the cost of attendance (COA) which resulted in an overaward and overpayment of a loan to the student.

The College has undertaken an examination of the procedures that are used in the financial aid software to calculate the COA. The vendor of the financial aid software has been engaged as part of this examination. For each of the students noted by the auditor we will recalculate the student’s eligibility, document the root cause of the miscalculation, and confirm the overaward/overpayment. The overall corrective action plan includes these major steps:

1. Engage the financial aid software vendor to review the finding.
2. Examine and confirm the root cause of the overaward / overpayment.
3. Complete a recalculation of the student’s eligibility and confirm if an overaward/overpayment is present for the student. We will summarize the review that includes the original COA, revised COA, initial loan eligibility, and revised loan eligibility including the dates of the loan disbursement for each student.
4. The College will prepare a report for the return of funds to the U.S. Department of Education which will include updating the student records into the Common Origination and Disbursement system.

Anticipated Completion Date: 04/30/2021: Completion of software review and examination for root cause.

05/15/2021: Reconstruction of files awards for impacted students.

05/30/2021: Prepare summary of corrective action plan.

Responsible Contact Person: Dr. Allen Bottorff – Vice President, Business Administration and Finance / Chief Business Officer

Finding Number: **2020-055**

Planned Corrective Action: The College accepts the auditor's presentation that a risk assessment is required and that any identified risks of the assessment will cause the design and implementation of safeguards to control or mitigate those identified risks.

Accordingly, the following remediation steps have already been or shall be performed:

1. Polk State College Chief Information Officer (CIO) is the named position responsible to coordinate the information security program – as evidenced in the former and current Technology Services handbook.
2. In preparation for conducting the required IT risk assessment and subsequent implementation of appropriate safeguards, NIST 800-171 controls (3.2 Awareness and Training; 3.4 Configuration Management; 3.7 Maintenance; 3.8 Media Protection; and 3.14 System and Information Integrity) shall be evaluated. These controls shall be evaluated annually as evidenced in the update of the Technology Services handbook.
3. The evaluation findings will serve as the baseline datum for the NIST 800-171 control 3.11 (Risk Assessment). The IT risk assessment shall quantify risks at the organization and operational levels to determine criticality, sensitivity, and potential loss (monetary, reputation, etc.) for each area identified. This risk assessment shall be completed annually as evidenced in the update of the Technology Services handbook.
4. The outcome of the IT risk assessment shall be provided to the CIO and information system data owners who will craft strategies aligned to bolster the security posture and mitigate risk where appropriate.

As of this response, the examination of NIST 800-171 controls were completed on March 17, 2021. These findings were reviewed by the CIO and information system data owners. The final responses were provided to the College's Director, Risk Management who is tasked with reviewing and commenting.

The College is also engaging with multiple third-party providers who are submitting proposals to conduct the formal IT Risk Assessment. It is expected that their findings with recommended remediation steps shall be provided to the College no later than the end of Fall 2021.

From those findings, the College will immediately design and implement safeguards to control any identified risks.

Anticipated Completion Date: December 15, 2021

Responsible Contact Person: Robert Stack - Chief Information Officer

Finding Number: **2020-056**

Planned Corrective Action: The College accepts the auditor's presentation that it did not always accurately calculate the amount of Title IV Higher Education Act (HEA) Pell Grant or Direct Loan assistance that student earned as of the student's withdrawal date or always timely returned unearned funds to the U.S. Department of Education (USED).

The College has immediately started the review of its processes and related procedures and will undertake appropriate actions to put proper protocols in place going forward in order to ensure that:

- official and unofficial withdrawals are documented properly,
- the calculation of assistance that the student earns is accurate, and
- the return of Title IV HEA Pell Grant or Direct Loan funds are processed timely and accurately.

The corrective action plan includes the following:

1. Review then revise, enhance, and/or develop processes and procedures to ensure that accurate Title IV HEA Pell Grant or Direct Loan calculations are completed accurately and that unearned student assistance funds are returned in a timely manner.
2. Review then revise, enhance, and/or develop additional processes and procedures, for official and unofficial withdrawals. This will be done in collaboration with academic affairs administration, financial aid administration, and related staff to ensure that the withdrawal dates are reported correctly and accurately by our instructors.
3. Review and take appropriate steps to promptly provide documentation to the USED supporting the allowability of the questioned costs not returned to USED or restore any moneys to the Title IV HEA program.

Anticipated Completion Date: 06/30/2021

Responsible Contact Person: Dr. Allen Bottorff – Vice President, Business Administration and Finance / Chief Business Officer

March 23, 2021

State of Florida

Management's Corrective Action Plan –

Seminole State College of Florida

For the Fiscal Year Ended June 30, 2020

Finding Number: **2020-054**

Planned Corrective Action: **Audit Finding:**

Florida public universities and colleges did not always accurately or timely report enrollment status changes to the National Student Loan Data System (NSLDS) for Pell Grant recipients and Direct Loan borrowers.

Background:

Currently, faculty have access to withdraw students who have been absent more than ten percent (10%) of the scheduled class time. This process requires faculty to enter a withdrawal (W2) grade on or before the published withdrawal deadline. In addition, faculty currently are given the option of entering a last date of attendance for F grades.

The following College policies/procedures detail the process for recording student attendance and report grades:

- Student Attendance (Procedure 3.0610)
- Grade Reporting and Compliance (Procedure 4.0304)
- Faculty Recording of Student Attendance (Procedure 4.0900)

Corrective Action Plan:

Based on the recent audit finding, Seminole State College will implement the following changes beginning with the Fall 2021 Term.

- Seminole State College will no longer accept Faculty initiated withdrawals (W2) for Credit based programs.
- Seminole State College will remove the last date of attendance option for faculty submitting an F grade.

- Attendance for all Title IV Aid eligible Career Certificate programs will be managed as previously mandated by States agencies and accrediting bodies, with the last date of attendance recorded and posted as required.

The aforementioned Procedures will be updated to reflect these changes and for consistency, as will the Catalog and all College-wide communications.

Anticipated Completion Date: 08/23/2021

Responsible Contact Person: Mr. Johnny L. Craig, J.D, Vice President of Student Affairs



OFFICE OF THE PRESIDENT

March 5, 2021

**State of Florida
Management's Corrective Action Plan –
South Florida State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-054**

Planned Corrective Action: Corrective steps are being implemented to ensure that the enrollment status of students is transferred correctly to the National Student Clearinghouse and the National Student Loan Data System (NSLDS) in a timely manner. Staff will receive appropriate training to prevent errors and ensure adequate monitoring procedures are developed and implemented. Further training will be provided to ensure appropriate planning and management of reporting processes during unforeseen circumstances is improved.

Anticipated Completion Date: Planned corrective actions will be implemented immediately and reviewed before June 30, 2021.

Responsible Contact Person: Tina Stetson, Director, Financial Aid



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EQUAL OPPORTUNITY/EQUAL ACCESS COLLEGE

March 3, 2021

**State of Florida
Management’s Corrective Action Plan –
St. Johns River State College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-054**

Planned Corrective Action: SJR State Financial Aid Department created a report that identifies discrepancies between what the Student Records system has and what the ISIR has. The Admissions Department will also run a report in combination with the financial aid report to identify and correct applications with mismatched data. The Student Records system will check for common matching data and, if a partial match occurs with an existing student ID record, it will suspend the application and place those students on an error report. If the applicant is the same as the existing student the application will be linked with the existing record. If the social security number on the application was transposed, then the existing social security number will be overridden in the Student System ID record. Going forward, the Admissions and Records Department will prevent mismatched errors by identifying suspended records. The Student System ID Record will be checked to determine whether the existing record was created from a FAFSA report and, if so, the Admissions and Records Department will contact Financial Aid to verify the correct social security number. Once verified by Financial Aid, the application will be pulled and the social security number corrected with the data received from Financial Aid. All other suspended applications will remain suspended until the mismatched data is resolved.

Anticipated Completion Date: 2/28/2021

Responsible Contact Person: Suzanne Evans, Director of Financial Aid/Veterans Affairs



March 26, 2021

**State of Florida
Management's Corrective Action Plan –
The College of the Florida Keys
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-053**

Planned Corrective Action: The College has revised procedure 21.306, Abandoned Property. Revisions to the procedure include reducing the stale check terms from one hundred eighty (180) days to ninety (90) days, reducing the commencement of the review process for stale checks from one hundred eighty (180) days to sixty (60) days from check date, and to begin limiting reissuance of stale checks to one-time requests. Reissued checks that become stale are automatically returned to Federal Student Aid portal (G5).

Anticipated Completion Date: April 1, 2021

Responsible Contact Person: Heather Margiotta, Controller

Finding Number: **2020-054**

Planned Corrective Action: Effective academic year 2021-2022, The College of the Florida Keys will edit their monthly reporting to reflect withdrawals from individual coursework. The withdrawal codes in the Banner ERP system will be set up to not be counted in time status hours and therefore, these codes will reduce the student's time status to reflect the appropriate course load for NSCH and NSLDS reporting purposes.

For example, a student who is reported initially as FT enrollment (enrolled in 12 credit hours) and subsequently withdraws from 3 credit hours during the reporting term, would be reported to NSCH and ultimately NSLDS as 3/4 time during the next scheduled enrollment reporting. Since the College does follow the monthly enrollment reporting recommendation set forth by NSCH, this would meet NSLDS reporting requirements.

Anticipated Completion Date: August 19, 2021

Responsible Contact Person: Kathleen Clark, Associate Dean, Enrollment Management

Finding Number: **2020-055**

Planned Corrective Action: The College has hired an experienced outside consulting IT company to assist with evaluation, recommendation, and implementation of improved IT systems and processes. The College is actively evaluating companies to conduct a system-wide Risk Assessment as part of its improved annual planning for IT. CFK has already launched enhanced security measures by initiating a Security Intruder Monitoring service, new anti-virus prevention software that detects and removes malware, and Fortinet Security and Firewall Services. The College also recently began requiring multi-factor authentication. CFK will build on these efforts, conduct a Risk Assessment using a reputable IT that specializes in Risk, and include this assessment as part of an ongoing annual plan.

Anticipated Completion Date: October 15, 2021

Responsible Contact Person: Dr. Frank Wood, VP of Advancement

Finding Number: **2020-056**

Planned Corrective Action: The CFK Office of Financial Aid/VA's procedure (Financial Aid Procedure 74.78 – Return of Title IV; *see attachment*) for processing R2T4 situations was reviewed and revamped during the fall of 2020 to include an additional 3 steps for verifying the accuracy of R2T4 calculations thus ensuring the timeliness of returns. The steps, with the first two speaking directly to this finding, include:

1. The assistant director reviewing calculations one additional time per semester with special attention to Last Dates of Attendance;
2. The director reviewing the calculations within 30 days after each term with special attention given to the Effective Withdrawal Date; and
3. The director reviewing NSLDS records in order to ensure accuracy between that system and the College's.

Incomplete grade reports will continue to be monitored monthly in order to determine new unofficial withdrawals in a timely fashion.

Anticipated Completion Date: January 1, 2020

Responsible Contact Person: Jeffrey Smith, Director, Office of Financial Aid/VA

March 24, 2021

**State of Florida
Management's Corrective Action Plan –
Valencia College
For the Fiscal Year Ended June 30, 2020**

Finding Number: **2020-053**

Planned Corrective Action: The College will review and update procedures to ensure the return of Title IV HEA funds to applicable Federal program within the 240 day timeframe.

All unclaimed checks have been compiled on a master workbook to determine:

1. Source of funding has been properly identified;
2. Deadline date (240 days after issuance) for Title IV HEA funded checks;
3. Paid date of reissued checks or return date of check reverted back to program fund.

Periodic supervisory reviews of the master workbook will occur to determine that Title IV unclaimed checks have been accurately classified and any unclaimed check funds returned to Federal program prior to 240 days from issuance.

Anticipated Completion Date: 02/28/2021

Responsible Contact Person: Jackie Lasch