

  
agency for persons with disabilities  
State of Florida

Rick Scott  
Governor

October 31, 2017

■ ■  
Barbara Palmer  
Director

Barbara Palmer, Director  
Agency for Persons with Disabilities  
4030 Esplanade Way, Suite 380  
Tallahassee, FL 32399-0950

■ ■  
State Office

■ ■  
4030 Esplanade Way  
Suite 380  
Tallahassee  
Florida  
32399-0950

Re: OIG# 171005-01, Status of Corrective Actions, Auditor General  
Report No. 2017-204, Client Eligibility Determinations and  
Selected Administrative Activities

■ ■  
(850) 488-4257  
Fax:  
(850) 922-6456

Dear Director Palmer:

In accordance with the provisions of Section 20.055(6)(h), Florida  
Statutes, we asked the responsible managers for the current status of  
the findings identified in the report.

■ ■  
Toll Free:  
(866) APD-CARES  
(866-273-2273)

The findings, recommendations, the managers' original responses, and  
the October 2017 status of corrective actions are attached. We have  
reviewed these and believe the actions taken are acceptable.

Please contact me, or Carol Sullivan, Inspector General, if you have any  
questions.

Sincerely,



Shawn McCormick, CPA, CISA  
Director of Audit

Enclosure

cc: [JLAC@leg.state.fl.us](mailto:JLAC@leg.state.fl.us)  
Eric Miller, Chief Inspector General  
Ms. Sherrill F. Norman, Auditor General  
Karen Hagan, Chief of Staff

Status of Corrective Actions for Auditor General Report No. 2017-204,  
Client Eligibility Determinations and Selected Administrative Activities

Status Type		Report No.	Report Title	
STATUS UPDATE - 6 MONTHS		2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person		Program/Process	Phone No.	
Lorena Fulcher		Programs	488-5998	
Activity		Accountability	Schedule	
Documentation of Client Eligibility		Responsible Unit	Repeat Finding	Anticipated Completion Date
		Programs and Services	YES	
<b>Finding:</b>		As similarly noted in prior audit reports, most recently in our report No. 2014-056, Agency records did not always adequately evidence client eligibility for iBudget and Individual and Family Supports program services. In addition, the Agency did not periodically review client eligibility for program services.		
<b>No.</b>	1			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management establish procedures to periodically review client eligibility for iBudget and IFS Program services. Agency management should also take steps to ensure client eligibility documentation is maintained in a central location to facilitate the Agency's verification of, and enhance management's assurance related to, client eligibility for iBudget and IFS Program services.		
<b>Original Response/ Action Plan</b>		<p>The Agency for Persons with Disabilities (Agency) became a state agency in 2004. Prior to that, the Agency was a program office within the Department of Children and Families (DCF), which was previously a part of the Department of Health and Rehabilitative Services (HRS). Many clients currently served by the Agency were determined eligible for services by DCF or HRS. Additionally, as some eligibility determinations were made by DCF and HRS, the eligibility determination requirements used at the time of those applications may not be the same as they are today. Consequently, the Agency may not have copies of the application, birth certificate, or even past diagnoses for clients who were receiving developmental disabilities services prior to becoming the Agency.</p> <p>Chapter 393, Florida Statutes, and Rules 65G-4.014 through 4.017, Florida Administrative Code, define the process followed by the Agency to determine eligibility for Agency services. Although the Agency agrees that certain client records did not include all supporting documentation noted during the audit, records did include prior versions of DCF and HRS applications, birth certificates, diagnoses, and other documents supporting client eligibility for services.</p> <p>Federal regulations only require an annual "level of care" redetermination for individuals receiving iBudget Waiver services. The "level of care" refers to an individual having the appropriate</p>		

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	<p>diagnosis and needs to be eligible for waiver services. The Waiver Support Coordinators are required to perform the “level of care” evaluation and document the determination on the Waiver Eligibly Worksheet.</p> <p>For individuals receiving IFS funds, the Agency has amended and is routing the Application for Eligibility Operating Procedures to ensure eligibility is verified prior to authorizing IFS funds.</p> <p>The Agency is currently contracting for the development of a Client Data Management System which will serve as the client central record and assist the Agency in collecting eligibility information.</p>
<p><b>Status Updates</b></p> <p><input type="checkbox"/> Open</p> <p><input type="checkbox"/> Partially complete</p> <p><input checked="" type="checkbox"/> Complete</p> <p><input type="checkbox"/> Complete pending verification by OIG</p> <p><input type="checkbox"/> Management assumes risk</p>	<p>APD 4-0015, <i>Application and Eligibility Determination Operating Procedure</i> was revised effective 10/16/2017. Along with the specific requirements for eligibility determination, this procedure includes a section that addresses the periodic review of eligibility prior to authorizing services.</p> <p>The Agency is continuing to work with a contractor to develop the APD iConnect system, which will serve as the client central record and collect eligibility information.</p>

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STATUS UPDATE - 6 MONTHS	2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person	Program/Process	Phone No.	
David Dobbs	Budget and Planning	414-6058	
Activity	Accountability	Schedule	
Administrative Policies and Procedures	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Budget and Planning	NO	January 31, 2018
Finding:		The Agency had not established policies and procedures addressing all Agency administrative support functions.	
No.	2		
Date	May 24, 2017		
Recommendation	Agency management should establish policies and procedures addressing all administrative support functions. Such policies and procedures should reflect current Agency operating practices; address the requirements established by State law, rules and other guidelines; and provide benchmarks against which compliance can be measured.		
Original Response/ Action Plan	The Agency has undertaken a concerted effort to address administrative policies and procedures which needed to be updated and/or developed. Several procedures have been drafted and are now in place or, are in the process of review.		
Status Updates	All identified policies and procedures are in various states of drafting or review and finalization.		
<input checked="" type="checkbox"/> Open <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk			

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STATUS UPDATE - 6 MONTHS	2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person	Program/Process	Phone No.	
Aares Williams	Support Services	488-4262	
Activity	Accountability	Schedule	
Contract Monitoring	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Contracts	NO	January 1, 2018
<b>Finding:</b>		The Agency did not conduct required contract monitoring activities during the period July 2014 through January 2016.	
<b>No.</b>	<b>3</b>		
<b>Date</b>	May 24, 2017		
<b>Recommendation</b>		Agency management should finalize and approve the contract monitoring risk assessment process and contract monitoring tools, and ensure that required contract monitoring activities are completed in accordance with State law, DFS guidelines, and Agency procedures.	
<b>Original Response/ Action Plan</b>		The Agency has hired a full-time Contract Monitoring and Oversight Manager and monitoring procedures have been documented. Contract Administration operates under APD OP 8-0001 Contract Administration and Management Procedures and expects to have APD OP 8-003 Contract Audit Procedures fully adopted by June 30, 2017. Contract Administration will continue to outline and implement best practices for the Contract Administrator, Contract Manager and Contract Monitoring and Oversight Manager.	
<b>Status Updates</b>		Effective November 1, 2017 Contract Administration finalized and approved the contract monitoring risk assessment process and contract monitoring tools, and is performing contract monitoring activities such as desk audits as required. Effective January 1, 2018 Contract Administration will utilize the results of the desk audits and risk assessment to establish and administer on-site monitoring visits for Agency Contract Providers.	
<input type="checkbox"/> Open <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk			

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STATUS UPDATE - 6 MONTHS	2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person	Program/Process	Phone No.	
Aares Williams	Support Services	488-4262	
Activity	Accountability	Schedule	
Cost Analyses	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Contracts	NO	
<b>Finding:</b>		Agency records did not always evidence that cost analyses were prepared for contracts procured or awarded on a noncompetitive basis.	
<b>No.</b>	<b>4</b>		
<b>Date</b>	May 24, 2017		
<b>Recommendation</b>		Agency management should ensure that, for contracts procured or awarded on a noncompetitive basis, the cost analyses required by the DFS are completed and retained in Agency records.	
<b>Original Response/ Action Plan</b>		Contract Administration has a protocol in its Internal Policy and Procedures (IP&P) outlining the routing, execution, monitoring and oversight of contracts for file completion. The process will ensure the Cost Analysis is completed appropriately and verified through the routing and approval process before contract execution. In addition, Contract Administration monitoring activities performed post contract execution will verify Contract Manager's files are complete. The IP&P will be monitored for enforcement beginning July 1, 2017.	
<b>Status Updates</b> <input type="checkbox"/> Open <input type="checkbox"/> Partially complete <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		Contract Administration utilizes contract action checklists, which includes the Cost Analysis (per APD 08-001), to verify that all required contract and procurement documents have been included in executed contracts.  Upon contract execution, the Contract Administrator and/or designee notifies Contract Management staff via email that all required Department of Financial Services information must be placed in FACTS and retained in a contract management file.	

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STATUS UPDATE - 6 MONTHS	2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person	Program/Process	Phone No.	
Aares Williams	Support Services	488-4262	
Activity	Accountability	Schedule	
Conflicts of Interest	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Contracts	NO	
<b>Finding:</b>		Agency records did not always evidence that individuals participating in the contract procurement or award process were independent of, and had no conflicts of interest related to, responding vendors or awards recipients.	
<b>No.</b>	5		
<b>Date</b>	May 24, 2017		
<b>Recommendation</b>		Agency management should enhance controls to ensure that <i>Conflict of Interest Questionnaires</i> are completed by all individuals involved in the contract and award processes and that the completed <i>Conflict of Interest Questionnaires</i> are retained in Agency records.	
<b>Original Response/ Action Plan</b>		Contract Administration has a protocol in the IP&P outlining the routing, execution, monitoring and oversight of contracts for file completion. The process will ensure the CA-8A Conflict of Interest form for designee and/or delegate is completed appropriately and verified through the routing and approval process before contract execution and through monitoring activities performed post contract execution to verify Contract Manager's files are complete. The IP&P will be monitored for enforcement beginning July 1, 2017.	
<b>Status Updates</b>		Contract Administration utilizes a Conflict of Interest Questionnaire Required Staff Form (CA-08A), to denote all individuals who are required to sign the Conflict of Interest Questionnaire Form (CA-08) during the contract award process.	
<input type="checkbox"/> Open <input type="checkbox"/> Partially complete <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		Upon contract execution, the Contract Administrator and/or designee notifies Contract Management staff via email that all required documentation must be retained in a contract management file.	

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Contact Person		Program/Process	Phone No.	
Aares Williams		Support Services	488-4262	
Activity		Accountability	Schedule	
Recipient/Subrecipient Determinations		Responsible Unit	Repeat Finding	Anticipated Completion Date
		Contracts	No	
<b>Finding:</b>		The Agency did not always document whether contractors who received Federal and State financial assistance were appropriately classified as recipients, subrecipients, or vendors as required by Federal regulations and the Florida Single Audit Act.		
<b>No.</b>	6			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management should enhance procedures to ensure that applicable Federal and State Determination Checklists evidencing the Agency's determination of a contractor's status as a recipient/subrecipient or vendor are appropriately completed prior to contract execution, supported by adequate records, subjected to appropriate supervisory review, and retained in Agency records.		
<b>Original Response/ Action Plan</b>		Contract Administration will update the current provider determination worksheet and amend the IP&P to include instructions for the Contract Manager to complete the provider determination worksheet before contract execution for review during the routing and approval process. Monitoring activities post contract execution will be performed to ensure completion of Contract Manager's contract files.		
<b>Status Updates</b> <input type="checkbox"/> Open <input type="checkbox"/> Partially complete <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		<p>Prior to Contract Administration routing, the Contract Manager utilizes the FSAA Vendor Determination Checklist and/or Federal Vendor Determination Checklist (per APD 08-001), to determine provider's status.</p> <p>Prior to contract execution, the Contract Administrator and/or designee reviews supporting documentation (Procurement Documentation) to confirm Contract Manager's determination.</p> <p>Upon contract execution, the Contract Administrator and/or designee notifies Contract Management staff via email that all required and supporting documentation must be retained in a contract management file.</p>		



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Contact Person	Program/Process	Phone No.	
Aares Williams	Support Services	488-4262	
Activity	Accountability	Schedule	
Contract Information Reporting	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Contracts	NO	
Finding:		The Agency did not always timely post contract information to the Florida Accountability Contract Tracking System (FACTS) as required by State law.	
No.	7		
Date	May 24, 2017		
Recommendation		Agency management should enhance staff training to promote the timely posting of contract and procurement documentation to FACTS as required by State law.	
Original Response/ Action Plan		Contract Administration will include the Contract Monitoring and Oversight Manager as a reviewer during the Contract Administration routing process. This will ensure FACTS is reviewed and all required executed and procurement documentation is uploaded to FACTS within the 30-day timeframe. This review applies to contracts that meet the Category 2 and above threshold. Periodically, the Contract Monitoring and Oversight Manager will also review Agency agreements (below Category 2), uploaded into FACTS, to determine if additional information is required. If additional information is required, the agency liaison and/or agreement manager assigned to the agreement will be responsible for updating FACTS.	
Status Updates		Within five (5) days of contract execution, the Contract Administrator and/or designee notifies Contract Management staff via email that all required Department of Financial Services information must be placed in FACTS within a thirty (30) day timeframe.	
<input type="checkbox"/> Open <input type="checkbox"/> Partially complete <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk			

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Contact Person		Program/Process	Phone No.	
Aares Williams		Support Services	488-4262	
Activity		Accountability	Schedule	
Contract Payments		Responsible Unit	Repeat Finding	Anticipated Completion Date
		Contracts	NO	November 1, 2017
<b>Finding:</b>		The Agency could not always demonstrate that contract payments were supported by adequate documentation, correctly calculated, made in accordance with applicable contract terms, or accurately recorded in the Florida Accounting Information Resource Subsystem (FLAIR).		
<b>No.</b>	8			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management should enhance controls to require that prior to approving invoices for payment, contract managers obtain and review all required records and reports and verify that the invoiced amounts are allowable and properly calculated. Agency management should ensure that contract payments are correctly recorded in FLAIR.		
<b>Original Response/ Action Plan</b>		Contract Administration will conduct desk audits of all active contracts over the next six (6) months. The audits will contain programmatic and fiscal monitoring activities to include review of performance measures and invoice documentation. Contract Administration will establish provider on-boarding procedures for all newly established and renewed contracts to set expectations for providers going forward.		
<b>Status Updates</b> <input type="checkbox"/> Open <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		The original response for this corrective action has been modified and addressed with the use of the Invoice Review Checklist Form (CA-37). Effective November 1, 2017, Contract Management Staff will utilize this form to verify the accuracy and documentation of submitted invoices.		

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Contact Person	Program/Process	Phone No.	
Lorena Fulcher	Programs	488-5998	
Activity	Accountability	Schedule	
Transportation Services Contract Rates	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Programs and Services	NO	January 1, 2018
<b>Finding:</b>		The Agency could not provide documentation evidencing that contracts for transportation services had not been negotiated at the most cost effective rate.	
<b>No.</b>	9		
<b>Date</b>	May 24, 2017		
<b>Recommendation</b>		Agency management should establish policies and procedures for staff to use when negotiating rates. Such policies and procedures should require that Agency records evidencing that the transportation services contracts were awarded at the most cost-effective rate be maintained with the contract documents.	
<b>Original Response/ Action Plan</b>		The Agency will draft a memo that clarifies the factors to consider when establishing cost effective transportation rates and distribute the information to the Regional offices and to the Contract Administration office. The policy and procedure will be modified to state that documentation of the considerations used in developing the cost effective rates will be retained in the contract folder.	
<b>Status Updates</b> <input type="checkbox"/> Open <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		The Agency developed and is routing an operating procedure regarding Transportation services. The procedure standardizes information collected to determine transportation rates and reiterates requirements to retain all information on file.	

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Status Type		Report No.	Report Title	
STATUS UPDATE - 6 MONTHS		2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person		Program/Process	Phone No.	
Meghan Murray		Operations	410-7649	
Activity		Accountability	Schedule	
Employment Enhancement Project Contract Information Reporting		Responsible Unit	Repeat Finding	Anticipated Completion Date
		Community Supports	No	April 30, 2018
<b>Finding:</b>		The Agency did not always document the procurement of Employment Enhancement Project (EEP) services with a written agreement or accurately record EEP contract information in FLAIR, FACTS, or the Agency's Allocation, Budget, and Contract Control system (ABC).		
<b>No.</b>	<b>10</b>			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management should enhance staff training and oversight to ensure that EEP services are procured using contracts or purchase orders and EEP contract information is appropriately entered into FACTS, FLAIR, and the ABC system.		
<b>Original Response/ Action Plan</b>		The Agency will provide statewide staff trainings to ensure quality oversight of EEP contracts, agreements and services are provided and procured correctly. The Agency trainings will include a standard procedure to input contract information appropriately in FACTS, FLAIR and the ABC system.		
<b>Status Updates</b> <input checked="" type="checkbox"/> Open <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		<p>Community Supports has started discussions with the State Office Contracts unit on providing training and clarification of standard procedures for FACTS, FLAIR and the ABC system. Since the training is not developed at this time, the Agency has provided guidance and clarification for EEP contracts.</p> <p>Community Supports has also implemented a new standard site to save all EEP agreements. This will standardize the location of all agreements to ensure the Agency has saved records of the EEP agreements.</p>		

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STATUS UPDATE - 6 MONTHS	2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person	Program/Process	Phone No.	
Meghan Murray	Operations	410-7649	
Activity	Accountability	Schedule	
EEP Contract Payments	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Community Supports	No	April 30, 2018
<b>Finding:</b>		Agency controls did not always ensure that EEP contract payments were supported by adequate documentation, correctly calculated, or made only after the receipt of the contract deliverables.	
<b>No.</b>	11		
<b>Date</b>	May 24, 2017		
<b>Recommendation</b>		Agency management should enhance regional office contract manager training related to EEP contract terms and the Handbook. State Office should strengthen oversight controls to ensure that invoices for EEP contractual services are sufficiently reviewed prior to payment.	
<b>Original Response/ Action Plan</b>		The Agency will enhance the regional contract manager's trainings related to the EEP's contract terms and the Developmental Disabilities iBudget Waiver Handbook requirements. The Agency will consider quarterly trainings for supported employment providers, for Waiver and EEP services, to improve the billing and documentation process. The Agency will also begin performing random internal audits to review invoices for the Employment Enhancement Plan contractual services prior to approving payments, and procedures are being followed appropriately. The Agency will work diligently in improving its accuracy in documentation by providing accurate, supported documentation and invoices.	
<b>Status Updates</b>		Community Supports has started discussions with the State Office Contracts and Budget team on set processes and requirements.	
<input checked="" type="checkbox"/> Open <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		Community Supports is also working on a formal process to ensure standard procedures Statewide. Since the training is not developed at this time, the Agency has provided guidance and clarification for EEP contracts.	

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STATUS UPDATE - 6 MONTHS		2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person		Program/Process	Phone No.	
Eddie Kay Harris		Support Services	922-7533	
Activity		Accountability	Schedule	
Property Records		Responsible Unit	Repeat Finding	Anticipated Completion Date
		General Services	NO	March 31, 2018
<b>Finding:</b>		Agency property records did not include, for all property items, the information required by Department of Financial Services (DFS) rules.		
<b>No.</b>	12			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management should enhance property controls to ensure that Agency property records include for each property item the information required by DFS rules.		
<b>Original Response/ Action Plan</b>		The Agency is currently in the process of establishing policy and procedures for the management of Agency property records which will include the information required by DFS rules.		
<b>Status Updates</b> <input checked="" type="checkbox"/> Open <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		The Agency continues to establish policies and procedures for the management of Agency property records which will include the information required by DFS rules.		

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Contact Person		Program/Process	Phone No.	
Eddie Kay Harris		Support Services	922-7533	
Activity		Accountability	Schedule	
Dispositions of Property		Responsible Unit	Repeat Finding	Anticipated Completion Date
		General Services	NO	March 31, 2018
Finding:		The Agency had not established a review board to examine and make recommendations on the approval or disapproval of Agency surplus property. In addition, Agency property records did not include for surplus and disposed property items all the information required by State law and DFS.		
No.	13			
Date	May 24, 2017			
Recommendation		The Agency Director should establish a review board to examine and make recommendations regarding the Agency's surplus property. Agency management should ensure that Agency property records and the surplus form include for surplus and disposed property items all the information required by State law and DFS rules.		
Original Response/ Action Plan		The Agency is currently in the process of establishing policy and procedures for the management of Agency property records which will include all information required by DFS rules and the establishment of a surplus property review board.		
Status Updates		The Agency continues to establish policies and procedures for the management of Agency property records which will include all information required by DFS rules and the establishment of a surplus property review board.		
<input checked="" type="checkbox"/> Open <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk				

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Contact Person		Program/Process	Phone No.	
Eddie Kay Harris		Support Services	922-7533	
Activity		Accountability	Schedule	
Annual Physical Inventory		Responsible Unit	Repeat Finding	Anticipated Completion Date
		General Services	NO	March 31, 2018
<b>Finding:</b>		The Agency did not ensure that a complete annual physical inventory of Agency property was conducted or that Agency property records were timely updated for the results. In addition, Agency inventory records did not demonstrate that the condition of property items had been verified during the inventory, or that property custodians had not personally inventoried property items for which they were responsible.		
<b>No.</b>	<b>14</b>			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management should take steps to ensure that a complete annual physical inventory of Agency property is conducted and Agency property records are timely updated for the results. Agency management should take steps to ensure that Agency property records are accurate and that all required information is included.		
<b>Original Response/ Action Plan</b>		The Agency is currently in the process of establishing policies and procedures for the management of Agency property records which will include all information required by DFS rules and annually conducting an inventory of Agency property.		
<b>Status Updates</b>		The Agency continues to establish policies and procedures for the management of Agency property records which will include all information required by DFS rules and annually conducting an inventory of Agency property.		
<input checked="" type="checkbox"/> Open <input type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk				



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Contact Person		Program/Process	Phone No.	
Eddie Kay Harris		Support Services	922-7533	
Activity		Accountability	Schedule	
Purchasing Card Cancellations		Responsible Unit	Repeat Finding	Anticipated Completion Date
		Procurement	No	January 31, 2018
<b>Finding:</b>		The Agency did not always timely cancel purchasing cards upon a cardholder's separation from Agency employment.		
<b>No.</b>	15			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management should ensure that purchasing cards are promptly canceled upon a cardholder's separation from Agency employment. Agency management should revise purchasing card procedures to reflect current operating practices and require supervisors to immediately notify the PCPA of a cardholder's separation from Agency employment.		
<b>Original Response/ Action Plan</b>		<p>According to Agency Policy 01-004, Purchasing Card Policies and Procedures, "the Cardholder's supervisor is responsible for Collect PCards from cardholders who are terminating employment, and reconcile all outstanding PCard transactions with the appropriate payer prior to termination."</p> <p>The Agency has implemented procedures to ensure that employee separations are communicated to the PCard Administrator by the employee supervisor immediately upon separation of the employee. In addition, the Human Resources Office will provide a bi-weekly file of employee separations to ensure that all separations have been accounted for. The policy is being amended to reflect the enhanced separation procedures.</p>		
<b>Status Updates</b> <input type="checkbox"/> Open <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		The Purchasing Office now receives a biweekly report of Appointments and Separations which is used to verify that all terminated employee PCards have been deactivated. Policy 01-004, Purchasing Card Policies and Procedures, is in the process of being updated.		

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Client Eligibility Determinations and Selected Administrative Activities

Status Type		Report No.	Report Title	
STATUS UPDATE - 6 MONTHS		2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person		Program/Process	Phone No.	
Rose Salinas		Financial Services	922-2863	
Activity		Accountability	Schedule	
Access Privileges		Responsible Unit	Repeat Finding	Anticipated Completion Date
		Financial Services	NO	January 31, 2018
Finding:		Agency user access privilege controls for the Enterprise Information System (EIS) need enhancement to better prevent and detect inappropriate access to the EIS.		
No.	16			
Date	May 24, 2017			
Recommendation		Agency management should retain EIS historical user access privilege records and take steps to ensure that user access privileges are timely deactivated when the access privileges are no longer required. Such steps should include revising the employee separation checklist to include the EIS, ensuring Agency records include completed checklists for all employees separating from Agency employment, and enhancing procedures to ensure that periodic reviews of EIS user access privileges are performed to verify the continued appropriateness of assigned user access privileges.		
Original Response/ Action Plan		The Agency purchases EIS digital imaging services for online storage and retrieval of payment vouchers from a vendor and does not have the capability to directly enhance EIS. The audit showed there were 124 active user accounts in the EIS system who either were no longer employed by the Agency, or worked for other state agencies and no longer needed access. Even though the user accounts appeared active in EIS, passwords for the EIS system automatically expire every 30 days and there is not a self-reset function. This means that after 30 days, none of the 124 user accounts could have accessed the EIS system, thus for all intents and purposes, they were inactive. The only way to reset the password on an account is to physically call or email from an APD email account one of the system administrators of EIS at APD and request the password be reset. Since the administrators are familiar with systems users, as they are primarily financial and audit staff, the likelihood of an old account password being reset is extremely low. In fact, the only account that showed access to view a voucher after an employee left was that of one of the APD system administrators which was accessed by another system administrator who still had valid access. The Agency is in the process of implementing policies and procedures which address this issue. The Agency is working with Human Resources to develop a stronger process for notifying access custodians of changes in personnel so appropriate actions can be taken as soon as possible after the employee leaves or exits his/her role from the		

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	<p>system. The Agency has already revised the employee separation checklist to include EIS. Additionally, the Agency is in the process of conducting a review of all EIS user accounts and will deactivate the access privileges that are no longer required.</p>
<p><b>Status Updates</b></p> <p><input type="checkbox"/> Open</p> <p><input checked="" type="checkbox"/> Partially complete</p> <p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Complete pending verification by OIG</p> <p><input type="checkbox"/> Management assumes risk</p>	<p>The Agency conducted a review of user accounts and removed all accounts that were inactive, bringing the total users down to 22. A procedure for reviewing and updating accounts has been drafted and is being followed during finalization. The Agency upgraded the EIS system with the vendor in July 2017. This upgrade addresses reporting and access concerns noted in the audit.</p>

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Status Type		Report No.	Report Title	
STATUS UPDATE - 6 MONTHS		2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person		Program/Process	Phone No.	
Dana Quigley		General Counsel	922-9512	
Activity		Accountability	Schedule	
Collection of Social Security Numbers		Responsible Unit	Repeat Finding	Anticipated Completion Date
		General Counsel	YES	
<b>Finding:</b>		The Agency had not established policies and procedures for the collection and use of social security numbers or evaluated its collection and use of social security numbers to ensure compliance with State law. In addition, the Agency did not always provide to each individual from whom a social security number was collected written notification of the purpose for collecting their social security number.		
<b>No.</b>	<b>17</b>			
<b>Date</b>	May 24, 2017			
<b>Recommendation</b>		Agency management should establish written policies and procedures regarding the collection and use of individuals' SSNs and take appropriate steps to demonstrate compliance with applicable statutory requirements.		
<b>Original Response/ Action Plan</b>		The Agency has developed and approved a policy for the collection and use of social security numbers.		
<b>Status Updates</b> <input type="checkbox"/> Open <input type="checkbox"/> Partially complete <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Management assumes risk		The Collection and Use of Social Security Numbers Policy / Operating Procedure #5-0005 became effective on 5/18/2017. The Agency has issued a written statement in accordance with Fla. Stat. §119.071(5)(1)(2)(a), to advise each individual whom a social security number is collected of the purpose of collecting their social security numbers. The written statement is published on the Agency's website.		

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Status Type	Report No.	Report Title	
STATUS UPDATE - 6 MONTHS	2017-204	Client Eligibility Determinations and Selected Administrative Activities	
Contact Person	Program/Process	Phone No.	
Rose Salinas	Financial Services	922-2863	
Activity	Accountability	Schedule	
Employee Mileage Reimbursements	Responsible Unit	Repeat Finding	Anticipated Completion Date
	Disbursement Unit	YES	January 31, 2018
<b>Finding:</b>		As similarly noted in our report No. 2014-056, Agency travel reimbursement requests were not always adequately supported or paid in accordance with the requirements of State law.	
<b>No.</b>	<b>18</b>		
<b>Date</b>	May 24, 2017		
<b>Recommendation</b>		Agency management should ensure that, prior to reimbursement, the reasonableness and allowability of claimed mileage be verified and documented in Agency records. Agency management should enhance travel procedures to specify the nature and extent of trip log reviews and audits and how the reviews and audits should be documented.	
<b>Original Response/ Action Plan</b>		<p>The Agency disagrees with the first bullet of this finding. The 16 reimbursements represent 906 individual point to point trips traveled over 256 days. The 1,197 miles noted in the finding averages out to 1.32 miles per point to point trip difference. The finding states the differences in mileage claimed did not demonstrate reasonableness. The APD travel policy requires travelers to justify any vicinity miles that are deemed to be excessive. APD does not deem these differences to be excessive. The Agency contends the odometer readings are more accurate than using an online map service because map services provide a single route and do not consider variances such as weather, traffic conditions, road closures, blockages or safety concerns.</p> <p>The Agency agrees with the second bullet of this finding that these six payments were made in error. The Agency researched all payments to this individual within that entire fiscal year and did not find any other payments for trips to and from the employee's residence beyond the ones referenced. This has been referred to the appropriate management to decide on seeking reimbursement from the employee.</p> <p>The Agency agrees that further training and guidance could be made to supervisors on reviewing the mileage trip logs. The Agency travel policy leaves it up to the supervisor to determine the accuracy and reasonableness of the mileage log for the work being performed. Regardless of how the mileage trip log is reviewed by the supervisor, both the traveler and the traveler's supervisor certify to the accuracy</p>	

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	<p>of the information contained. However, once received in state office, disbursements personnel verify all mileage calculations on the reimbursement form and mileage trip log and check map mileage and remaining vicinity mileage for accuracy and reasonableness.</p>
<p><b>Status Updates</b></p> <p><input type="checkbox"/> Open</p> <p><input checked="" type="checkbox"/> Partially complete</p> <p><input type="checkbox"/> Complete</p> <p><input type="checkbox"/> Complete pending verification by OIG</p> <p><input type="checkbox"/> Management assumes risk</p>	<p>The Agency continues to review its travel policy and to work with supervisors and employees on proper recording of mileage and review. The travel policy may be updated to provide additional guidance, but is still under review at this time.</p>