

**Mission:**

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



**Ron DeSantis**  
Governor

**Joseph A. Ladapo, MD, PhD**  
State Surgeon General

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

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March 29, 2024

JLAC Received 3.29.2024

Joseph A. Ladapo, MD, PhD  
State Surgeon General  
4052 Bald Cypress Way, Bin A-00  
Tallahassee, Florida 32399

Dear Dr. Ladapo:

Pursuant to section 20.055(6)(h), Florida Statutes, our office is to update you on the status of corrective actions taken since March 29, 2023, when the Office of the Auditor General published Report Number 2023-174, *State of Florida - Compliance and Internal Controls Over Financial Reporting*.

Our update was delayed in order to reduce duplicate efforts as the Office of the Auditor General was evaluating the corrective action plans as part of their Report No. 2024-174 - *State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards*.

We are pleased to inform you management reports and the Office of the Auditor General confirmed two corrective action plans made in response to recommendations from the Office of the Auditor General have been completed and two are in progress. We will update you on the status of all remaining corrective actions in progress approximately six months from the date of this letter.

If I may answer any questions, please let me know.

Sincerely,

Michael J. Bennett, CIA, CGAP, CIG  
Inspector General

MJB/akm  
Enclosure

cc: Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor  
Samantha Perry, CPA, Office of the Auditor General  
Kathy DuBose, Staff Director, Joint Legislative Auditing Committee  
Cassandra G. Pasley, BSN, JD, Chief of Staff  
Kenneth A. Schepke, MD, FAEMS, Deputy Secretary for Health  
Mike Mason, Assistant Deputy Secretary for Health  
Melissa Jordan, MS, MPH, Assistant Deputy Secretary for Health  
Antonio D. Dawkins, MPA, PMP, Deputy Secretary for Operations



## Status of Corrective Action Plans



**Report Number:** 2023-174  
**Report Title:** *State of Florida - Compliance and Internal Controls Over Financial Reporting*  
**Report Date:** March 29, 2023  
**Status As Of:** March 29, 2024

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2022-041	The Florida Department of Health (FDOH) did not conduct periodic reviews of Florida State Health Online Tracking System (Florida SHOTS) user access privileges or always promptly deactivate Florida SHOTS access privileges upon a user's separation from FDOH employment.	We recommend that FDOH management establish procedures to provide for periodic documented reviews of Florida SHOTS user access privileges and enhance controls to ensure that Florida SHOTS user access privileges are deactivated immediately upon a user's separation from FDOH employment or when access privileges are no longer required.	FDOH has implemented Azure Single Sign On (SSO) for all Florida SHOTS users within the Immunization Section. SSO ensures that all users who separate from FDOH will have access to Florida SHOTS removed upon separation. The onboarding process for other FDOH users of Florida SHOTS (county health department (CHD) users, etc.) is being conducted, thus ensuring that Florida SHOTS will automatically deactivate a user's access upon separation from FDOH employment as their credentials will not be authenticated as a FDOH user. FDOH is updating Florida SHOTS user access privilege policies to automatically terminate user accounts if Florida SHOTS has not been accessed by the user for 15 days. Periodic notifications will be sent to local organization account administrators directing them to review organization users and delete any accounts of users who are no longer with the organization.	<p><b>In progress.</b></p> <p>As of May 31, 2023, Florida SHOTS adapted its user access to deactivate user accounts that have not been used in the last 15 days. Following this update the number of calls to the helpdesk requesting account reactivation increased from an average of 1,250 calls to 2,250 calls per week. Due to the lack of resources to handle this volume the number of days of inactivity was reset to 30 days effective June 6, 2023, which is still within the FDOH's policy of 60 days. Emails with trainings on organization maintenance were sent to Local Organization Administrators and are repeated several times per year. In addition, CHDs are required to check and update user lists on a quarterly basis, and the FDOH's Inspector General's Office reviews for compliance during CHD site visits.</p> <p><i>Anticipated Completion Date: December 31, 2024</i></p>

2023-174 - State of Florida - Compliance and Internal Controls Over Financial Reporting – Six Month Status as of March 29, 2024

No.	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan
2022-042	Certain security controls related to user authentication for Florida SHOTS need improvement to ensure the confidentiality, integrity, and availability of Florida SHOTS data and related information technology (IT) resources.	We recommend that FDOH management improve certain security controls related to Florida SHOTS user authentication to ensure the confidentiality, integrity, and availability of Florida SHOTS data and related IT resources.	FDOH has implemented SSO for all Florida SHOTS users within the Immunization Section. The onboarding process for other FDOH users of Florida SHOTS (county health department users, etc.) is being conducted and is projected to be complete by May 31, 2023. FDOH is in the process of updating security controls related to user authentication procedures to be compliant with industry standards to ensure the confidentiality, integrity, and availability of system data.	<p><b>In progress.</b></p> <p>As of May 31, 2023, system password requirements were strengthened to be consistent with industry standards. As of May 31, 2023, Azure single sign on functionality was enabled for all CHDs and its users are being onboarded to use Azure SSO. Staff continue to implement this for Florida SHOTS users within the network and on-premise access. FDOH will continue to implement additional multi-factor authentication enhancements.</p> <p><i>Anticipated Completion Date: December 31, 2024</i></p>
2022-061	FDOH procedures did not promote the issuance of management decisions in accordance with Federal regulations and the FDOH did not issue a management decision for one subrecipient's audit findings.	We recommend that the FDOH enhance subrecipient audit procedures to promote the issuance of management decisions and issue management decisions for all audit findings pertaining to a Federal award in accordance with Federal regulations.	FDOH's Federal Compliance and Audit Management Section is working to update its management decision process to meet federal requirements. This will involve creating a new management decision letter that incorporates all elements of the federal requirements.	<p><b>Completed.</b></p> <p>This finding was tested and confirmed to be "Fully Corrected," during the Office of the Auditor General's audit of the State of Florida's Federal awards for the 2022-23 fiscal year.</p>
AM 2022-04	FDOH procedures for preparing the Schedule of Expenditures of Federal Awards (SEFA) data form were not sufficient to ensure the accuracy of reported amounts. As a result, prior to audit adjustment, amounts reported on the State's SEFA were incorrect.	We recommend that the FDOH enhance procedures to ensure that the data reported on the SEFA form is accurate and complete prior to submission to the Florida Department of Financial Services.	FDOH's Office of Budget and Revenue Management will work with program offices and the Office of Contract Administration and Oversight to ensure FDOH has established clear guidance on sub-recipient identification in FDOH's accounting record. This will include the development of additional training, contract review, and updated guidance and procedures.	<p><b>Completed.</b></p> <p>This finding was tested and confirmed to be "Fully Corrected," during the Office of the Auditor General's audit of the State of Florida's Federal awards for the 2022-23 fiscal year.</p>