



Florida Department of
Law Enforcement


Gerald M. Bailey
Commissioner

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July 31, 2009

TO: Gerald M. Bailey, Commissioner
Office of the Executive Director

FROM: Al Dennis, Inspector General 
Office of Inspector General

SUBJECT: Six-month Follow-up Report
Auditor General Report, Number 2009-144
State of Florida - Compliance and Internal Controls Over Financial Reporting and
Federal Awards issued 3/5/2009

Section 20.055 (5)(h), Florida Statutes, requires the Inspector General to monitor the implementation of the agency's response to any report on the agency issued by the Auditor General or OPPAGA. The attached six-month status report details the implementation or current status of corrective actions taken by the Department for each recommendation made in the above referenced Auditor General report.

for 
Gerald M. Bailey, Commissioner

7/31/09
Date

AD/dkk

Attachment

cc: Ms. Kathy Dubose, Joint Legislative Auditing Committee
Ms. Mary Stewart, Auditor General Audit Coordinator

*JLAC
Rec'd 8/10/2009*

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FLORIDA DEPARTMENT OF LAW ENFORCEMENT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Paragraph/ Finding No(s). (1)</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Status of Finding</u>	<u>Comments</u>
FA 08-070	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	Contrary to the terms of its agreement with the Florida Division of Emergency Management (FDEM), FDLE charged indirect costs to the Homeland Security Cluster (HSC) grants.	Partially Corrected	FDLE began negotiations in January 2009 with FDEM with regard to the claiming of indirect costs on HSC grants. In June 2009, FDEM agreed to allow indirect costs and to amend the current agreements. One agreement was amended in July 2009 to allow indirect costs. FDEM indicated that the remaining agreements will also be amended.
FA 08-071	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDLE did not have procedures in place to obtain certifications required by OMB Circular A-87 for employees working solely on the Homeland Security Cluster.	Partially Corrected	Written procedures have been developed to obtain the certifications. Certifications for the period July 1, 2007 through September 30, 2008, have been obtained. The process for obtaining certifications for the six-month period that ended March 2009 is incomplete.
FA 08-077	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDLE did not receive audit reports from subrecipients within the time frame established through single audit requirements or document its efforts to obtain the audit reports. Additionally, FDLE did not have adequate procedures in place to ensure that subgrantee audit reports were timely reviewed and deficiencies were properly identified for corrective actions.	Fully Corrected	Monthly meetings have been held to evaluate the receipt status of audit reports, review audit reports, and follow-up on findings. All audit reports for past periods and FY 07-08 reports have been received and reviews completed within the 180 day time frame. Letters sent to subrecipients to obtain the audit reports are maintained with the audit reviews for the specific audit period grant file.
FA 08-078	Homeland Security Cluster CFDA Nos. 97.004 and 97.067	FDLE procedures for selecting subrecipients for on-site monitoring were not documented. Additionally, FDLE did not adhere to its monitoring schedule or ensure that during-the-award activities were monitored. Additionally, monitoring reports were not always complete.	Fully Corrected	The FY 08-09 monitoring schedule was based on factors such as previous reviews, award amounts, geographical areas, and special areas of interest. These factors are documented on the monitoring document All on-site monitoring visits were completed. The monitoring visits were conducted as scheduled, and meetings were held in-house to discuss and review activities performed during the award period.

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Note: (1) Paragraph/Finding No(s). refer to audit findings in Section 2 of report No. 2009-144 (FA-08-).

Name and Title of Responsible Official: Teddy Payne, Finance and Accounting Administrator (FA 08-070 and FA 08-071)
Clayton Wilder, Criminal Justice Grants Administrator (FA 08-077 and FA 08-078)