

Rick Scott  
GOVERNOR



Hunting F. Deutsch  
EXECUTIVE DIRECTOR

FLORIDA DEPARTMENT *of*  
ECONOMIC OPPORTUNITY

September 18, 2012

Mr. Hunting F. Deutsch, Executive Director  
Florida Department of Economic Opportunity  
Suite 212, Caldwell Building  
107 East Madison Street  
Tallahassee, Florida 32399-4120

Dear Executive Director Deutsch:

As required by Section 20.055(5)(g), Florida Statutes, we have prepared the attached status of corrective actions, as of September 18, 2012, taken by the Department of Economic Opportunity for findings and recommendations relating to the Department contained in Auditor General Audit Report No. 2012-142, *State of Florida, Compliance and Internal Controls over Financial Reporting and Federal Awards*, issued on March 20, 2012. This report covered financial statement and Federal awards issues within the Agency for Workforce Innovation for the fiscal year ending June 30, 2011.

For the 13 findings and recommendations, we are satisfied that 10 have been full corrected. Management has indicated that two others will be corrected by month's end:

- 1) related to coordination with the Florida Department of Emergency Management to correct salary and benefit allocations; and
- 2) related to two State university fixed price contracts for the Weatherization Assistance Program (WAP).

On the final item, management continues their considerable efforts related to WAP cost monitoring to ensure cost incurred by subgrantees are supported and expects to complete this process by March 31, 2013. Details are provided in the attached status.

In accordance with Section 20.055(5)(h), Florida Statutes, I am also copying the Joint Legislative Auditing Committee. If you have any questions, please call me at (850) 245-7141.

Sincerely,

Joseph K. Maleszewski, MBA, CIG, CIA, CISA  
Inspector General

JKM/cam

Enclosure

cc: Joint Legislative Auditing Committee

Florida Department of Economic Opportunity | The Caldwell Building | 107 E. Madison Street | Tallahassee, FL | 32399-4120  
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**SIX MONTH FOLLOW-UP  
AUDITOR GENERAL AUDIT NO. 2012-142 - FEDERAL AWARDS  
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (FDEO)  
SEPTEMBER 2012**

<u>Finding No(s).</u>	<u>Program/Area</u>	<u>Brief Description</u>	<u>Questioned Costs</u>	<u>Division/Office Action Leader</u>	<u>Corrective Action Due Date</u>	<u>Comments/Status</u>
Finding # FA 11-005	DCA – Various	FDCA did not appropriately allocate salary and benefit costs charged to multiple Federal programs. It was recommended that FDEO correct the salary and benefits allocation inaccuracies and make appropriate adjustments to cash draws and Federal reports as applicable.	\$1,458,835.85	Division of Finance and Administration Wayne Summerlin	September 30, 2012	The Florida Department of Economic Opportunity (FDEO) is coordinating with staff from the Florida Division of Emergency Management (FDEM) (formerly Florida Department of Community Affairs) to correct these salary distributions. The system used to re-distribute these transactions is owned and operated by FDEM.
Finding # FA 11-006	Community Development Block Grant (CDBG) – State Administered CDBG Cluster	FDCA procedures for preparing the annual Section 3 Summary Report did not provide assurance that the reported data was accurate. FDCA did not fairly state the status of a similar prior audit finding in the Summary Schedule of Prior Audit Findings (SSPAF). CDBG Program staff should enhance the report review process to provide additional assurance that amounts reported on the annual Section 3 Summary Report are accurate.	N/A	Division of Community Development Ken Reecy	Corrected	<p>The Department acknowledges that there were data entry typographical errors in the Section 3 report. The overstatement amount of \$538,024 was corrected by revising the data entry errors identified in the Vero Beach contract associated with Grant Number B-07-DC-12-0001; the Vernon and Westville contracts associated with Grant Number B-08-DC-12-0001; and the Delray Beach and Davie contracts associated with Grant Number B-08-DN-12-0001. The data entry errors regarding the Section 3 new hires and trainees have also been corrected in the three grants noted above. In Grant Number B-08-DN-12-0001, the CDBG staff revised the local government's entries for the housing manager, real estate appraiser, and lead based paint inspector as professional positions resulting in nine professional positions instead of the six professional positions noted in the auditor's review.</p> <p>The CDBG program staff had already implemented the following corrective measures prior to the audit: (1) create a web-based reporting system so that local governments can enter their data directly, which should result in the elimination of data transfer errors; (2) Department contract managers are required to review Section 3 documentation during onsite monitoring visits; and (3) CDBG staff provides technical assistance to local governments, including webinars, Section 3 information on our web site, workshops, and by telephone. The web-based reporting system was in place and was being used by grantees during the audit; however it was not in place</p>

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						<p>during the audit period. Therefore, the corrective action was not applied to the summary report reviewed during the audit. CDBG staff will also coordinate with local governments to resolve any differences of opinion regarding the professional or non-professional status of Section 3 hires. Any revisions will be supported by appropriate documentation in the files.</p> <p>In response to the audit finding, staff emailed the Section 3 revisions to the U.S. Department of Housing and Urban Development (HUD), on February 3, 2012. The Section 3 database was revised to include the updated information. All Section 3 reports now reflect the correct information.</p>
Finding # FA 11-007	RWB's – Subrecipient Monitoring	FAWI did not always return subrecipient disallowed costs to the Federal government. It was recommended that FDEO recover from the Regional Workforce Boards disallowed costs. Additionally, FDEO should return the Federal share of disallowed costs to USDOL	\$31,323	Division of Finance and Administration Tony Lloyd	Corrected	<p>Based upon the original request from Workforce Florida, Inc. (WFI), FAWI initiated a detailed review of the food and beverage expenditure activities of the Regional Workforce Boards (RWBs) and provided updates and recommendations as to future actions and policies that WFI and FAWI may consider. The results of the review and consultation between FAWI and WFI were that the guidance on food and beverage purchases was unclear.</p> <p>Action has been taken by Workforce Florida, Inc. to develop policy and by the Florida Legislature through statutory changes to clarify when food and beverage purchases may be made by RWBs using federal or state funds. Other than expenditures that were in clear violation of the December 16, 2009, WFI Food and Beverage Policy, no items related to food and beverage purchases were determined disallowed.</p> <p>The Department is currently awaiting guidance from the USDOL</p>

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Finding # FA 11-009	Unemployment Insurance (UI) Program	FAWI withheld Federal income taxes from claimant benefit payments without appropriate authorization from the claimant. It was recommended that FDEO management implement procedures, including appropriate system modifications, to ensure the required Form AWI-UCW4V, or its equivalent is completed, signed, and retained for each claimant.	N/A	Division of Workforce Services Altemese Smith	Corrected	FDEO management has implemented procedures including appropriate system modifications to ensure the required form is completed, signed, and retained for each claimant prior to benefits being withheld for income tax purposes. The necessary changes to procedures and system modification were completed on November 16, 2011.
Finding # FA 11-012	Workforce Investment Act (WIA) Cluster	Program procedures were not in place to ensure the local boards complied with Federal requirements pertaining to youth activities. It was recommended that FDEO ensure efforts are made to address these Federal requirements at the local boards through guidance and technical assistance, including the revision of local plan instructions.	N/A	Division of Workforce Services Lois Scott	Corrected	FDEO implemented the following corrective action: <ul style="list-style-type: none"> <li>• Sent written instructions to the local boards reminding them of the statutory membership requirements of a youth council.</li> <li>• Requires local boards to provide information about the composition and membership of their youth councils as a component of the required local workforce services plan and review such submissions to ensure that each board has representatives from all required entities.</li> <li>• Required that the local workforce services plan include information on: <ul style="list-style-type: none"> <li>• How the youth council assesses the type and availability of youth activities in the local workforce region.</li> <li>• How the youth council identifies eligible providers of youth activities through a competitive selection process and how the youth council makes recommendations to the board regarding the final decision to award grants or contracts and/or provide direct youth services by the board.</li> <li>• How the youth council provides oversight of eligible providers of youth activities.</li> <li>• How the youth council will share “best practices” with the state so the state may disseminate that information throughout the workforce system.</li> </ul> </li> <li>• With regard to the maintenance and dissemination of a list of eligible youth providers, the Department established procedures for the annual updating of the list of eligible youth providers and maintain and disseminate a statewide list of eligible youth providers. This will be done both through written communication and posting on the Department’s web site.</li> </ul>

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Finding # FA 11-013	Workforce Investment Act (WIA) Cluster	Amounts listed on the Employment and Training Administration (ETA) 9130 reports were not accurately reported. Additionally, FAWI procedures for preparing the reports were not sufficient to ensure that reported data was complete and accurate. A more thorough supervisory review of the amounts reported may identify and allow the correction of errors before submission of the reports to USDOL.	N/A	Division of Finance and Administration Wayne Summerlin	Corrected	<p>Errors in the reporting of encumbrances on line 10g of the ETA 9130 ("Federal share of unliquidated obligations") were made on four quarterly Workforce Investment Act (WIA) reports. An error in a spreadsheet formula in each of two quarters resulted in an incorrect amount being reported as encumbrances on a total of four reports. In both cases, the error was identified by staff when the subsequent quarterly report was being prepared and the formula was corrected. As noted in the audit finding, subsequent quarters' ETA-9130 reports correctly reported the encumbrances.</p> <p>To minimize the possibility of similar errors in the future, internal grant reporting processes were enhanced to ensure that the formulas are checked quarterly to verify that each ETA 9130 column is linked to the appropriate data. The grant accountant in Finance &amp; Accounting and the grant manager in the Grants Management unit perform the checks and initial the Routing Sheet for Federal Grant Reports to signify to the grant reporting supervisor that these steps, along with the many other steps in the grant reporting process, were completed.</p>
Finding # FA 11-014	Workforce Investment Act (WIA) Cluster	<p>FAWI procedures were not sufficient to ensure that performance accountability information was accurately reported on the Employment and Training Administration (ETA) Form 9149.</p> <p>It was recommended that management ensure that data is reviewed for accuracy prior to submission to USDOL.</p>	N/A	Division of Workforce Services Lois Scott	Corrected	FDEO agreed with the recommendation that management ensures that data is reviewed for accuracy prior to submission to USDOL. Additional layers of review, including peer-to-peer review and dual-processing, have been implemented as part of our corrective action plan. The Department has also established procedures to ensure that new and updated guidance from USDOL are reviewed and analyzed by staff to ensure that all parties have a precise understanding of reporting requirements. If there are any issues that require further clarification, they will be raised to the Regional and Federal offices for final guidance and resolution. If clarification is not received before a report is due, then a comment/note will be added to the report.

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Finding # FA 11-015	Workforce Investment Act (WIA) Cluster	<p>Contrary to Federal regulations, FAWI did not conduct subrecipient monitoring that ensured compliance with WIA nondiscrimination and equal opportunity requirements.</p> <p>It was recommended that management continue its efforts to ensure that monitoring reviews are conducted for all subgrantees in a timely manner.</p>	N/A	Office of Civil Rights Jim Landsberg	Corrected	<p>FDEO has resumed nondiscrimination program reviews of the 24 regional workforce boards. As communicated to USDOL, FDEO will perform this monitoring by conducting desk reviews on a two-year cycle and site visits once every third year. FDEO's Office for Civil Rights is on course to complete 8 on-site reviews and 12 desk reviews during the current program year.</p> <p>For clarification, it does not appear necessary to be physically present in the small to mid-size regions for 5 days. It appears possible to perform the on-site portions of these reviews in 2 to 3 days, while reviewing the information obtained and drafting reports in Tallahassee.</p> <p>The Office for Civil Rights has conducted desk reviews and on-site reviews of 8 regional workforce boards. All on-site monitoring reports and an additional 4 desk reviews were performed by June 30, 2012.</p>
Finding # FA 11-022 FA 10-017	Weatherization Assistance for Low-Income Persons (WAP)	<p>FDCA had not implemented procedures to monitor whether certain types of costs incurred by subgrantees were supported by subgrantee records, such as vendor invoices, time and attendance records, and appropriate cost allocation methods.</p> <p>It is again recommended that program staff continue their efforts to ensure that subgrantees maintain documentation of all costs and that such documentation be periodically reviewed.</p>	\$14,069,828.96	Division of Community Development Ken Reecy	March 31, 2013	<p>FDCA/FDEO contracted with a CPA firm in April 2011 to develop an expenditure tracking system with all subgrantees that includes documenting costs of providing services allowing FDEO staff to review those costs periodically as appropriate. FDEO has implemented the new Monthly Expenditures Tracking System (METS) with all subgrantees. From this point forward, prior to executing each annual WAP contract with the subgrantees, FDEO staff will review the available data of the subgrantees' actual costs incurred over the previous year's contract as reported in the METS and calculate a new fee for service for each subgrantee for the subsequent contract year not to exceed 30 percent. FDEO staff will review sample documentation supporting the METS data to ensure the veracity of the information reported by subgrantees.</p> <p>Subsequent to the finding concerning fee for service in the previous federal audit, FDEO engaged a CPA firm to address this issue as stated above. The auditors were aware that the CPA firm began the effort to correct this previous finding with all 24 subgrantees during the audit period but did not finalize the process by June 30th, the end of the audit period. As part of the effort to address the finding, the CPA firm also provided a snapshot of fee for service costs based on four (4) months experience by the subgrantees, some of which did occur during the audit period. The</p>

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						<p>data collected by the CPA firm shows that 10 of the subgrantees experienced fee for service percentages higher than the 30 percent reimbursed them, and that 14 subgrantees experienced a percentage less than 30 percent. In summary, the 30 percent fee for service appears to be near what most subgrantees are actually experiencing. FDEO would like the record to reflect this information in light of the decision to question all of the costs.</p> <p>DEO has requested that all subgrantees submit a completed Monthly Expenditure Tracking Sheet (METS) for every month of each of their ARRA WAP Agreements (Capacity, Single Family, and when applicable, Multi-Family) from the beginning of any ARRA activities back to 2009. The METS provides "actual costs" amounts incurred by subgrantees for the three categories.</p> <p>Once the reported expenditure amounts are received from the subgrantees, DEO staff will reconcile the expenditure amounts reported by the subgrantees to the amounts paid by DEO on the monthly Financial Status Report (FSR) for these categories.</p> <p>To ensure the validity of the data reported, DEO staff will perform a random audit of three months worth of support documentation for each subgrantee. The random audits of the support documentation will be performed on-site with each subgrantee.</p> <p>In cases where subgrantees were reimbursed for amounts greater than costs actually incurred, subgrantees will be given the opportunity to either repay the amounts identified or perform additional weatherization activities in an amount commensurate with the questioned costs identified in the reconciliation.</p> <p>To weatherize additional homes to expend the amount of costs questioned, an extension of the federal ARRA grant will be necessary to accomplish the work. The grant currently expires September 30, 2012. The U.S. Department of Energy staff have been informed of DEO actions on this matter as it has unfolded, and have indicated that an extension of the ARRA grant should not be problematic. The extension was granted until March 31, 2013.</p>

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Finding # FA 11-023 FA 10-018	Weatherization Assistance for Low-Income Persons (WAP)	<p>FDCA did not fully demonstrate the appropriateness of the costs charged for two fixed price contracts entered into with State universities. Additionally, FDCA procedures did not provide for periodic reconciliations of payments made to costs incurred by the universities or provide for the return of excess funds to FDCA.</p> <p>It was recommended that Program staff ensure payments made to universities are for actual costs incurred. Additionally, it was recommended that Program staff reconcile amounts paid to State universities, including the amounts paid for indirect costs, to the actual costs incurred and ensure that any funds provided in excess of actual costs are returned.</p>	N/A	Division of Community Development Ken Reecy	September 30, 2012	<p>FDEO program staff has contacted both universities to secure additional documentation. Documentation has been received and FDEO is confident that all actual costs will be accounted for and that any necessary reconciliation will be accomplished to resolve this finding.</p> <p>A letter was sent on June 8, 2012, to the University of Central Florida requesting the repayment of \$53,816. A letter was sent on the same date to requesting additional information that must be provided before a closeout can be performed. The division is currently awaiting responses from both universities.</p>
Finding # FA 11-024 FA 10-019	Weatherization Assistance for Low-Income Persons (WAP)	<p>FDCA's procedures were not sufficient to ensure that advances were limited to the minimum amounts needed and timed to be in accordance with the immediate cash requirements of the subgrantees.</p> <p>We again recommend that program staff re-evaluate the necessity of providing subgrantees with three-month advances. Additionally, program staff should enhance its procedures to periodically evaluate the status of funds advanced to subgrantees and reduce reimbursements to subgrantees when advances are not expended timely. Program staff should also consider recapturing advanced amounts throughout the course of the contract, rather than waiting until the final contract payment.</p>	N/A	Division of Community Development Ken Reecy	Corrected	<p>FDEO WAP management will continue to provide subgrantees with three-month advances, but will implement a procedure memorialized in future grant contracts to review the first three months expenditures of the contract and to determine a plan for any adjustments needed over the second quarter of the contract to reduce reimbursements to subgrantees when advances are not expended timely.</p> <p>The Division plans to use the Measureable Expenditures Tracking System (METS) to determine limit the amounts of the advances that are needed and provided. No advances have been given to any subrecipients since the audit report was issued. The METS became operational in May 2012.</p>

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Finding # FA 11-047	TANF (Temporary Assistance for Needy Families) Cluster	FAWI did not always approve program modifications made to the One Stop Service Tracking (OSST) System or monitor programming changes in the production environment. FDEO should implement a monitoring and review process over changes in the OSST System environment to ensure that unauthorized or erroneous modifications, should they occur, are timely detected.	N/A	Division of Information Technology Dean Izzo	Corrected	FDEO is taking the following steps in seeking corrective action.  First, FDEO has a project currently underway to evaluate current Software Development Lifecycle (SDLC) methodologies. This project will analyze existing software development practices, provide recommendations for improvement and create a new FDEO SDLC Manual. Documenting SDLC methodologies will provide controls over the processes of acquiring, developing and maintaining application software resulting in decreased risk of project or system failure. Second, as the FDEO project to establish a SDLC Manual progresses, the Workforce Services IT group has identified and implemented several controls over modifications to the OSST system. 1. The existing Numara FootPrints system will continue to be utilized for tracking all modification requests (i.e., changes, enhancements, bugs, issues and data requests) pertaining to the OSST system. 2. All requests from the business unit, the Regional Workforce Boards and the Workforce Services IT group are to be submitted electronically via a Change Request Form. All submitted Change Request Forms will be reviewed and prioritized with the One Stop Program Support (OSPS) Program Office responsible for the OSST system. This form includes approval signatures authorizing the initiation of work and will be attached to the FootPrints work order. 3. Test Scripts will be created and used for verification of modifications to the OSST system. This form includes approval signatures and will be attached to the FootPrints work order. 4. An OSPS Program Office manager will submit via email the final authorization to deploy work orders to the Production environment. This email will be saved as a PDF file and attached to the FootPrints work order. 5. Deployments to the Production environment are transitioning from an ad-hoc deployment method (deploying code as soon as the WO is completed) to a "Point-in-Time Release" methodology (a formal, planned release methodology). This approach offers a more structured and formal deployment methodology allowing both the OSPS Program Office and the OSST Development Team an opportunity to plan, assess, schedule, develop, test and train OSST users.

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						The Workforce Services IT group will continue to identify and refine corrective measures for immediate implementation and inclusion into the FDEO SDLC Manual.
Finding # FA 11-058	CFDA No. 14.228, 14.255 – Community Development Block Grant – State-Administered CDBG Cluster (Includes Recovery Act Funding)  CFDA No. 81.042 – Weatherization Assistance for Low-Income Persons (Includes Recovery Act Funding)  CFDA No. 93.568 – Low-Income Home Energy Assistance	FDCA had not established appropriate internal controls regarding user access to FDCA's information technology network.  FDEO, as the successor administrative agency, should enhance network security controls to ensure access privileges are appropriately controlled.	N/A	Division of Community Development Ken Reecy	Corrected	FDEO acknowledges there is a need to make improvements to its access security control procedures. FDEO Community Assistance eGrants program staff are working with FDEO Information Technology staff and system programmers to enhance network security controls and limit access privileges appropriately to achieve a higher level of system security.  To improve the CDBG program security controls and meet the FDEO security requirements, the CDBG program staff will contract with a computer programmer to implement password security measures.  FDEO Community Assistance eGrants program staff met with FDEO IT staff to discuss State security requirements. At those meetings a draft security plan was developed. The FDEO IT Security Officer, gave his approval of the newly developed plan. The FDEO, CIO signed off on the contract specifications and the security plan for eGrants. The Community Assistance Program section which utilizes eGrants considers this control measure in place and completed. The updated eGrant procedures are dated May 23, 2012.