




Executive
Director
Marshall Stranburg

September 12, 2013

MEMORANDUM

TO: Marshall Stranburg, Executive Director

FROM: Sharon Doredant, Inspector General Office 
of Inspector General

SUBJECT: Six-Month Update on Auditor General Report No. 2013-161, Compliance and Internal Controls over Financial Reporting and Federal Awards

As required by *section 20.55(5)(h), Florida Statutes*, attached is the Department's six-month status update for corrective actions taken in response to the Auditor General Report No. 2013-161, Compliance and Internal Controls over Financial Reporting and Federal Awards.

If you have any questions, please contact me at 617-8152, or Marie Walker at 717-7598.

SD/mcw

Attachment

cc: Andrea Moreland, Deputy Executive Director
Blanca Bayó, Chief of Staff
Marie Walker, Director of Auditing
Kathy DuBose, Coordinator, JLAC



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Status Date	Report No.	Report Title		
3/31/13	2013-161	COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS		
Contact Person	Program/Process		Phone No.	
	CSE			
Activity	Accountability		Schedule	
	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
			N	6/30/13
Finding		The FDOR improperly coded Accounts payables to custodial parents totaling \$611,534,378 as Forward contract payables during the fiscal year-end financial reporting closing process.		
No.	FS-12-010			
Date	4/4/13			
Recommendation		We recommend that the FDOR enhance its procedures over the fiscal year-end financial reporting closing process to ensure internally established general ledger codes are in agreement with applicable SFRS guidance.		
Original Response		FDOR will implement a review of General Ledger (GL) codes as part of our year end closing procedures. This review will include an annual comparison of GL codes to ensure that coding used to record year end balances is in accordance with current SFRS general ledger code guidance and standards.		
Status Updates		DOR has added a procedure to our year end process to include a review/comparison of General Ledger codes used on agency financial statements to the list of Governmental and Fiduciary Fund General Ledger codes and ensure that the balances are appropriately recorded.		
<input type="checkbox"/> Open				
<input type="checkbox"/> Management assumes risk				
<input type="checkbox"/> Partially complete				
<input type="checkbox"/> Complete pending verification by OIG				
<input checked="" type="checkbox"/> Complete				



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3/31/13	2013-161	COMPLIANCE AND INTERNAL CONTROLS OVER FINANCIAL REPORTING AND FEDERAL AWARDS		
Contact Person	Program/Process		Phone No.	
Mel Hedick	CSE		850-617-8065	
Activity	Accountability		Schedule	
	Responsible Unit	Coordinating Unit	Repeat Finding	Anticipated Completion Date
	Resource Management		N	6/30/13
Finding		The FDOR could not provide complete records identifying TANF clients that should have been referred to the FDCF for Child Support Enforcement (CSE) sanctions. As a result, evidence was not available to demonstrate that the FDCF had timely imposed sanctions for all applicable cases. For those cases that the FDOR had identified as referred to the FDCF for sanctions, the FDCF had failed to always timely impose CSE sanctions on uncooperative TANF recipients.		
No.	FA-12-043			
Date	4/4/13			
Recommendation	The FDOR should make appropriate system modifications to ensure that cases referred to the FDCF for imposition of CSE sanctions are appropriately identified. Additionally, the FDCF should ensure that sanctions are processed timely and benefits are promptly discontinued.			
Original Response	The Program agrees with the finding and recommendation. DOR will complete systems work to produce a file of cases referred to FDCF for sanctions upon request to support the Office of the Auditor General's annual audit. The file will include a case assistance indicator to identify the TANF cases.			
Status Updates	Status as of 06/30/2013: <input type="checkbox"/> Open <input type="checkbox"/> Management assumes risk <input checked="" type="checkbox"/> Partially complete <input type="checkbox"/> Complete pending verification by OIG <input type="checkbox"/> Complete DOR has completed the systems work to produce the file of cases referred to DCF for sanctions to support the Office of the Auditor General's annual audit. The file includes the public assistance benefits being received at the time of the referral for sanction, to identify the cases where temporary cash assistance is being received by the parent. The file will be available annually upon the Auditor General's request. NOTE: CSE requested that this finding be left open until the Auditor General makes the next request, in order to ensure all required information has been provided.			