

FDOT Six-Month Update- Auditor General Report 2018-189 Compliance and Internal Controls Over Financial Reporting and Federal Awards

IT Security

Finding 2017-012: The FDOT needs to improve certain information technology (IT) security controls related to user authentication for the FDOT Consultant Invoice Transmittal System (CITS) and the Electronic Estimate Disbursement (EED) System.

Recommendation: The AG recommends that the FDOT take steps to enforce established security policies and enhance controls related to CITS and EED System user authentication to ensure the continued confidentiality, integrity, and availability of FDOT data and related IT resources.

Agency Response and Corrective Action Plan:

Agree. Chapter 2 section 2.3.3 of our Transportation Technology manual has been updated to reflect the password requirements for Active Directory and RACF separately. This change will be published in the manual updates by July 1, 2018.

Anticipated Completion Date: 7/1/2018.

Six Month Follow-Up Response: Chapter 2 section 2.3.3 of our Transportation Technology manual has been updated to reflect the password requirements for Active Directory and RACF separately.

Estimated Completion Date: Completed.

Sub-Recipient Award Information

Finding 2017-014: The FDOT did not always notify subrecipients of required award information.

Recommendation: The AG recommends that FDOT management establish procedures for administering discretionary grants to ensure that required award information is included in each award and provided to subrecipients.

Agency Response and Corrective Action Plan:

Agree- The agency will develop and incorporate procedures into contract and project management practices for discretionary grant agreements. These requirements will be reinforced through standardized training across FDOT.

Anticipated Completion Date: 12/31/18

Six Month Follow-Up Response: A joint team of Department staff are taking steps to build training modules to train project management staff on federal requirements pertaining to: 1) the common elements of federal award compliance provisions; 2) risk management over the life of the project; and, 3) ongoing monitoring of non-compliance. Upon completion, the training will be incorporated into project management curriculum and on-demand computer based training.

Estimated Completion Date: 12/31/18

Subrecipient Risk Assessment

Finding 2017-015: The FDOT did not evaluate subrecipient risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward or develop an appropriate monitoring plan based on the risk of noncompliance assessed. Additionally, the FDOT did not adequately monitor some of its subrecipients.

Recommendation: The AG recommends that FDOT management establish procedures for conducting subrecipient risk assessments and developing monitoring plans based on the risk of noncompliance assessed. Additionally, FDOT management should develop and implement procedures for monitoring discretionary grant agreements

Agency Response and Corrective Action Plan:

Agree- The Agency will evaluate relevant criteria and develop the required procedures for conducting subrecipient risk assessments and developing monitoring plans based on risk across FDOT managed programs, including discretionary grant agreements.

Anticipated Completion Date: 6/30/19.

Six Month Follow-Up Response: Still in process.

Estimated Completion Date: 6/30/19

Federal Financial Reports

Finding 2017-016: The FDOT did not accurately report program income on Federal Financial Reports (FFRs).

Recommendation: The AG recommends that the FDOT take actions to ensure that program income is reported on the FFRs using the correct basis of accounting.

Agency Response and Corrective Action Plan:

Agree- The FDOT Office of Comptroller, General Accounting Office, has revised the FFR report procedure to ensure that the SunRail, Phase 1, Program Income is reported using the correct basis of accounting. Anticipated Completion Date: The revised process was implemented with the FFY Q1 FFR due on January 31, 2018. Each quarterly report will be filed using the revised process from that date forward.

Anticipated Completion Date; Already completed with report submission on 1/31/18.

Six Month Follow-Up Response: Recommendation complete. The FFR's for the quarters ending December 31, 2017 and March 31, 2018 were filed using the accrual basis of accounting for the SunRail Phase 1, Program Income. The FFR for the quarter ending June 30, 2018 is due to be filed in July, 2018 and the Program Income will be reported on the accrual basis.

Estimated Completion Date: Completed.

TRAMS Access

Finding 2017-017: The FDOT did not always maintain documentation demonstrating that access to the Transit Award Management System (TrAMS) was only granted to authorized users and that the access privileges granted were appropriate.

Recommendation: The AG recommends that the FDOT establish procedures addressing the preparation and maintenance of TrAMS user access authorization documentation.

Agency Response and Corrective Action Plan:

Agree- The TrAMS User Guide outlines the rules for requesting access to the TrAMS system. By July 30, 2018 the Transit Office will contact all 13 users grandfathered into TrAMS from the TEAM system to certify their continued need to access/use the TrAMS system. Additionally, the Transit Office will establish written instructions for submitting and monitoring access requests to FTA for the TrAMS system.

Anticipated Completion Date: 7/30/18.

Six Month Follow-Up Response: The Transit Office completed the review of TrAMS users in March and provided a procedure for future user management. This action is completed.

Estimated Completion Date: Completed.