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JLAC received 9.25.24

September 26, 2024

Melinda Miguel
Chief Inspector General
Office of the Chief Inspector General
The Capitol
Tallahassee, Florida 32399-0001

Dear Ms. Miguel:

In accordance with Section 20.055(6)(h), Florida Statutes, attached is the six-month status of corrective actions taken in response to Auditor General Report #2024-174, State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards.

If you have any concerns regarding this status report, please contact Mike Blackburn by phone at 850-245-9418 or by email at mike.blackburn@fldoe.org.

Sincerely,



Manny Diaz, Jr.

Attachment

cc: Mike Blackburn, Inspector General
Suzanne Pridgeon, Deputy Commissioner, Finance and Operations
Janice Brown, Assistant Deputy Commissioner, Finance and Operations
Legislative Auditing Committee

**Department of Education
Office of the Inspector General – Internal Audit
Six-Month Status Report on: State of Florida Compliance and Internal Controls Over Financial
Reporting and Federal Awards
Report #2024-174 Issued: March 26, 2024
Status as of September 26, 2024**

**Program Title: Title I Grants to Local Educational Agencies (Title I), English Language
Acquisition State Grants (ELAG), and Education Stabilization Fund (ESF) –
American Rescue Plan – Elementary and Secondary School Emergency Relief**

Finding Number 2023-023: The FDOE was unable to provide documentation evidencing that subaward information required by the Federal Funding Accountability and Transparency Act (FFATA) was appropriately and timely reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Recommendation: We recommend that the FDOE enhance data reporting controls to ensure that all required data is accurately and timely reported in the FSRS.

Response as of March 26, 2024: The Florida Department of Education has updated its procedures to ensure data submitted is reported in FSRS accurately and timely.

FDOE Response as of September 26, 2024:

The Florida Department of Education has updated its procedures to ensure data submitted is reported in FSRS accurately and timely.

Anticipated Completion Date & Contact:

February 7, 2024, Ronda Pearson

**Program Title: Supporting Effective Instruction State Grants (formerly Improving Teacher
Quality State Grants) (SEISG)**

Finding Number 2023-024: The FDOE did not allocate SEISG program funds to the local educational agencies (LEAs) in accordance with Federal regulations.

Recommendation: We recommend that the FDOE ensure that the allocation of funds to LEAs is made in accordance with SEISG program requirements.

Response as of March 26, 2024: The Florida Department of Education (FDOE) does not concur with the finding. While the ESEA does indicate that Title II allocations are based on data "as determined by the Secretary on basis of the most recent satisfactory data," the Secretary must determine the data source in accordance with 2 CFR 200.105(b), which he has not. Therefore, the instruction to use census derived data is non-binding guidance. Notwithstanding this, the FDOE has agreed to utilize the census data for 2023-24 and forward. The FDOE is in communication with the U.S. Department of Education on this matter.

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FDOE Response as of September 26, 2024:

Corrective action was taken. FDOE finalized its 2023-24 SEISG allocations to LEAs on December 8, 2023, using U.S. Census Bureau data as provided by the U.S. Department of Education. FDOE also used U.S. Census Bureau data to calculate its preliminary 2024-25 SEISG allocations to LEAs on May 17, 2024.

Anticipated Completion Date & Contact:

May 17, 2024, Janice Brown