



JAMES UTHMEIER
ATTORNEY GENERAL
STATE OF FLORIDA

OFFICE OF THE ATTORNEY GENERAL
Inspector General Kathryn Sullivan
Office of Inspector General

PL-01 The Capitol
Tallahassee, FL 32399-1050
Phone (850) 414-3408
Fax (850) 487-0168

Kathryn.Sullivan@myfloridalegal.com

MEMORANDUM

YLAC received 6.10.25

To: James Uthmeier, Attorney General

From: Kathryn Sullivan, Inspector General *KS*

Date: June 9, 2025

Subject: Follow-Up to Auditor General Report No. 2024-076

As noted in the Auditor General's *Quality Assessment Review of the Department of Legal Affairs* Report No. 2025-200, the six-month follow-up report was not submitted to the Attorney General, or to the Auditor General for Auditor General Report No. 2024-076 titled, *Data Security Breach Investigations, Selected Administrative Activities, and Prior Audit Follow-Up*, issued in December 2023.

In accordance with 20.055(2)(h), Florida Statutes, attached is the past-due six-month corrective action status report for Auditor General Report No. 2024-076. The purpose of this memorandum is to inform you about the progress made by the Department of Legal Affairs in implementing corrective actions recommended by the Auditor General.

The Division of Criminal Justice Programs provided the corrective action status report, which indicates that the recommendation to finding one (1) is partially implemented:

Finding 1: Department controls over the administration of Florida Single Audit Act requirements need improvement.

Recommendation: We recommend that Department management enhance FSAA oversight policies, procedures, and processes to ensure that FEPs are timely obtained from all non-State entities required to submit an FRP, FRPs are timely and appropriately reviewed, and any identified instances of recipient noncompliance or other deficiencies are promptly followed up on and resolved.

Corrective Action Plan: The Department of Legal Affairs created a spreadsheet to track the elements.

Status of Corrective Action Plan: Partially Implemented: The spreadsheet was created and used for the audits received for the 2023-2024 grant year. We went

back to the grant year 2020-2021 and logged the information in for those audits which is why the review date is 4/8/2025 for those years. As a result of this, we conclude the recommendation for the audit was only partially implemented. We learned when we reviewed the audits and entered them into the spreadsheet for the 2023-2024 grant year, it was only partially implemented due to the fact we had not received all the audits, nor did we receive a request for an extension of time to file in a timely manner from the organizations.

Therefore, we will be implementing an additional step, which is to send out emails no later than December 1 of each year to each of the organizations requesting them to file an extension if they will not be meeting the December 31 deadline of each year by using a closeout checklist which we are in the process of designing and should be implemented by December 1, 2025. Karen O'Bryan will be responsible for implementing the spreadsheet and email reminders.

If I may be of further assistance, please let me know.

Attachment

cc: John Guard, Chief Deputy Attorney General
David Dewhirst, Chief of Staff
Joseph Spataro, Associate Deputy Attorney General, Criminal Justice Programs
Sherrill F. Norman, Auditor General
Karen Van Amburg, Audit Manager, Auditor General's Office
Kathy DuBose, Coordinator, Joint Legislative Auditing Committee

Six Month Status Update

Audit: Auditor General Report No. 2024-076

Date of Publication: December 2023

Finding Number	Finding	Recommendation	Corrective Action Plan	Status of Corrective Action Plan*
1	Florida Single Audit Act	We recommend that Department management enhance FSAA oversight policies, procedures, and processes to ensure that FEPs are timely obtained from all non-State entities required to submit an FRP, FRPs are timely and appropriately reviewed, and any identified instances of recipient noncompliance or other deficiencies are promptly followed up on and resolved.	The Department of Legal Affairs has created a spreadsheet to track the elements.	<p>The spreadsheet was created and used for the audits received for the 2023-2024 grant year. We went back to the grant year 2020-2021 and logged the information in for those audits which is why the review date is 4/8/2025 for those years. As a result of this, we conclude the recommendation from the audit was only partially implemented. We learned when we reviewed the audits and entered them into the spreadsheet for the 2023-2024 grant year, it was only partially implemented due to the fact we had not received all the audits, nor did we receive a request for an extension of a time to file in a timely manner from the organizations.</p> <p>Therefore, we will be implementing an additional step, which is to send out emails no later than December 1 of each year to each of the organizations requesting them to file an extension if they will not be meeting the December 31 deadline of each year by using a closeout checklist which we are in the process of designing and should be implemented by December 1, 2025. Karen O'Bryan will be responsible for implementing the spreadsheet and the email reminders.</p>

Approved and Signed by: Karen O'Bryan

Title: Assistant Bureau Chief

Date: 06/02/2025

*If corrected, the auditee needs to provide documentation to support that. If not completed, the auditee needs to explain as to why.