

AUDIT AND FINANCE COMMITTEE

Tuesday, April 21, 2015

SUBJECT: REVIEW OF THE FLORIDA STATEWIDE A-133 AUDIT FOR THE FISCAL YEAR ENDED JUNE 30, 2014.

PROPOSED COMMITTEE ACTION

Information Only. The complete audit can be accessed through the following link:
http://www.myflorida.com/audgen/pages/pdf_files/2015-166.pdf

BACKGROUND INFORMATION

As a condition of receiving Federal funds, the U.S. Office of Management and Budget (OMB) requires an audit of the State's financial statements and major Federal awards programs as described in OMB Circular A-133. The audit of the State's financial statements, performed in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards*, culminates in an *Independent Auditor's Report* and a *Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards*.

Florida Atlantic University had no instances of error or fraud, however two monitoring control recommendations relating to Information Technology (IT) controls were cited. Management restricted access to certain privileges in the ERP system; management enhanced oversight reviews regarding monthly verification and satisfactory academic progress.

IMPLEMENTATION PLAN/DATE

Corrective action was taken during the audit period.

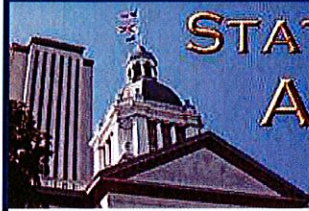
FISCAL IMPLICATIONS

N/A.

Supporting Documentation: State of Florida A-133 Audit Summary for the Fiscal Year Ended June 30, 2014.

Presented by: Ms. Dorothy Russell, V.P. for Financial Affairs

Phone: 561-297-3267



STATE OF FLORIDA AUDITOR GENERAL DAVID W. MARTIN, CPA



Summary

Report Number: [2015-166](#)

Report Title: **State of Florida - Compliance and Internal Controls Over Financial Reporting and Federal Awards**

Report Period: **07/01/2013 - 06/30/2014**

Release Date: **03/30/2015**

Scope

As a condition of receiving Federal funds, the U.S. Office of Management and Budget (OMB) requires, as described in OMB Circular A-133, an audit of the State's financial statements and major Federal awards programs. Pursuant to Section 11.45, Florida Statutes, we conducted an audit of the basic financial statements of the State of Florida as of and for the fiscal year ended June 30, 2014. We also subjected supplementary information contained in the State's Comprehensive Annual Financial Report and the State's Schedule of Expenditures of Federal Awards to auditing procedures applied in our audit of the basic financial statements. Additionally, we audited the State's compliance with governing requirements for the Federal awards programs or program clusters that we identified as major programs for the fiscal year ended June 30, 2014.

SUMMARY OF INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

The State of Florida's basic financial statements, as of and for the fiscal year ended June 30, 2014, were fairly presented in all material respects, in accordance with accounting principles generally accepted in the United States. Our report is included in the [Florida Comprehensive Annual Financial Report](#) for fiscal year ended June 30, 2014, issued by the Chief Financial Officer.

SUMMARY OF INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Internal Control Over Financial Reporting

We noted the following matters involving the internal control over financial reporting and its operation to be material weaknesses:

- The Agency for Health Care Administration inadvertently overlooked various errors in the calculation of the year-end receivable due from the Federal Government. (Finding No. 2014-001)
- The Agency for Health Care Administration did not reclassify drug rebates (refunds) from Other Revenue to a reduction of the corresponding expenditure account. (Finding No. 2014-002)

We noted the following matter involving the internal control over financial reporting and its operation to be a significant deficiency:

- The Department of Economic Opportunity was unable to obtain all relevant data needed to calculate the allowance for uncollectibles account related to the overpayment of reemployment assistance benefit payments. (Finding No. 2014-003)

We noted the following additional matters that we reported to management but did not consider to be significant deficiencies:

- The Department of Financial Services did not consider information in the June 30, 2014, Special Disability Trust Fund Actuarial Report when recording adjusting entries for the Special Disability Trust Fund. (Finding No. 2014-004)
- The Agency for Health Care Administration procedures for preparing the Schedule of Expenditures of Federal Awards data form were not sufficient to ensure amounts reported were accurate. (Finding No. 2014-005)

**SUMMARY OF INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE**

State agencies, universities, and colleges administered approximately 590 Federal awards programs or program clusters during the 2013-14 fiscal year. Expenditures for the 36 major programs totaled \$31.8 billion, or approximately 91 percent of the total expenditures of \$35 billion, as reported on the supplementary Schedule of Expenditures of Federal Awards.

Compliance requirements for Federal awards programs are established in the *OMB Circular A-133 Compliance Supplement*. Types of compliance requirements include: Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Cash Management; Eligibility; Equipment and Real Property Management; Matching, Level of Effort, Earmarking; Period of Availability of Federal Funds; Procurement and Suspension and Debarment; Reporting; Subrecipient Monitoring; and Special Tests and Provisions.

Compliance

The State of Florida complied, in all material respects, with the compliance requirements applicable to each of its major Federal awards programs, except as described in the following instances, which resulted in opinion qualifications:

- The Department of Economic Development computer system, CONNECT, used to process and maintain Unemployment Insurance (UI) Program data did not provide accurate and complete UI claims payment data, including overpayment data, such that all Federal reports could be accurately completed and timely submitted. Additionally, the Department of Economic Development could not provide complete records to demonstrate that benefit overpayments were properly identified and handled, and did not follow the established benefit accuracy measurement (BAM) case investigation procedures and methodology necessary to meet Federal BAM program testing requirements for the UI Program. (Finding Nos. 2014-009, 2014-010, and 2014-011)
- Department of Transportation procedures were not sufficient to ensure that the Federal Financial Reports for the Federal Transit Cluster were properly completed and, as a result, the Department of Transportation submitted reports that may have included inaccurate information. (Finding No. 2014-014)
- The Department of Education did not meet the Federal maintenance of effort (MOE) requirement for the Career and Technical Education – Basic Grants to States Program. (Finding No. 2014-018)
- The Department of Education did not follow established procedures to obtain periodic certifications for employees whose salaries and benefits were paid solely from Rehabilitation Services – Vocational Rehabilitation Grants to States Program funds. (Finding No. 2014-019)
- The Department of Children and Families failed to impose Child Support Enforcement sanctions for uncooperative Temporary Assistance for Needy Families (TANF) recipients. (Finding No. 2014-027)
- The Division of Emergency Management did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement for the

Homeland Security Grant Program. Additionally, one subgrantee was reimbursed for payments for unused leave charged directly to the Program, contrary to Federal regulations. (Finding No. 2014-045)

The results of our audit also disclosed other instances of noncompliance pertaining to programs administered by various State agencies, universities, and colleges as described in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS. Some of the instances of noncompliance resulted in questioned costs subject to disallowance by the grantor agency.

Internal Control Over Compliance

We noted numerous matters at various State agencies, universities, and colleges involving internal control over compliance and its operation that we considered to be material weaknesses or significant deficiencies. Material weaknesses and significant deficiencies are described in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS and pertained to several compliance requirements. The following deficiencies in internal control over compliance were considered material weaknesses:

- The Department of Economic Development computer system, CONNECT, used to process and maintain UI Program data did not provide accurate and complete UI claims payment data, including overpayment data, such that all Federal reports could be accurately completed and timely submitted. Additionally, the Department of Economic Development could not provide complete records to demonstrate that benefit overpayments were properly identified and handled for the UI Program and did not follow the established benefit accuracy measurement (BAM) case investigation procedures and methodology necessary to meet Federal BAM program testing requirements. (Finding Nos. 2014-009, 2014-010, and 2014-011)
- Department of Transportation procedures were not sufficient to ensure that the Federal Financial Reports for the Federal Transit Cluster were properly completed and, as a result, the Department of Transportation submitted reports that may have included inaccurate information. (Finding No. 2014-014)
- The Department of Education did not follow established procedures to obtain periodic certifications for employees whose salaries and benefits were paid solely from Rehabilitation Services – Vocational Rehabilitation Grants to States Program funds. (Finding No. 2014-019)
- The Department of Children and Families did not always pay TANF benefits in the correct amount, and did not always timely process Income Eligibility and Verification System (IEVS) data exchange responses. (Finding No. 2014-024)
- The Department of Children and Families failed to impose Child Support Enforcement sanctions for uncooperative TANF recipients. (Finding No. 2014-027)
- The Division of Emergency Management did not always require adequate documentation be submitted by subgrantees to substantiate amounts requested for reimbursement for the Homeland Security Grant Program. Additionally, one subgrantee was reimbursed for payments for unused leave charged directly to the Program, contrary to Federal regulations. (Finding No. 2014-045)

SUMMARY OF INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133

The State's Schedule of Expenditures of Federal Awards (SEFA) is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the State's basic financial statements. The State's SEFA does not include Federal awards expenditures for the State's blended component units, Workforce Florida, Inc., Scripps Florida Funding Corporation, and Space Florida; discretely presented component units of the State's universities and colleges; or discretely presented component units other than the State's universities and colleges. Information on the SEFA is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA)

During the 2013-14 fiscal year, the State of Florida received and expended over \$458 million in Federal funding provided pursuant to ARRA. The United States Congress mandated additional reporting and

transparency requirements to be met by recipients of ARRA funds, and the Federal Single Audit has been identified as one of the tools used to measure the degree of stewardship and accountability provided by the states for moneys provided under ARRA. Expenditures of ARRA funds are separately identified on the supplementary Schedule of Expenditures of Federal Awards. Programs that included ARRA funds, and for which ARRA-related findings are disclosed in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS, are distinctively identified in the SCHEDULE OF FINDINGS AND QUESTIONED COSTS and the INDEX OF FEDERAL FINDINGS BY FEDERAL AGENCY AND COMPLIANCE REQUIREMENT.

OBJECTIVES

The objectives of our audit were:

- The expression of opinions concerning whether the State's basic financial statements were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The expression of an opinion concerning whether the State's Schedule of Expenditures of Federal Awards is presented fairly, in all material respects, in relation to the State's basic financial statements taken as a whole.
- To obtain an understanding of the internal control over compliance for each major Federal awards program, assess the control risk, and perform tests of controls, unless the controls were deemed to be ineffective.
- The expression of opinions concerning whether the State complied, in all material respects, with laws, regulations, and the provisions of contracts or grant agreements that may have a direct and material effect applicable to each of the major Federal awards programs.

METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and OMB Circular A-133.



[Auditor's Reports](#)



[Financial Statements Findings](#)



[Federal Findings and Questioned Costs](#)

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS



[Part A - State Agencies](#)



[Part B - State Universities](#)



[Part C - State Community Colleges](#)

Written responses from the State agencies, universities, and colleges to our findings and recommendations are included within the audit report which can be viewed on the Auditor General Web site.

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-048
CFDA Number	Various
Program Title	Student Financial Assistance (SFA) Cluster
Compliance Requirement	Allowable Costs/Cost Principles and Eligibility
State Educational Agency	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-059
Finding	Certain access controls protecting the institution's information technology (IT) resources needed improvement.
Criteria	<p>IT Industry Standards: General Controls</p> <p>IT Governance Institute <i>Control Objectives for Information and related Technology (COBIT)</i>:</p> <p>DSS5.04 Manage user identity and logical access – Ensure that all users have information access rights in accordance with their business requirements.</p> <p>APO11.02 Define and manage quality standards, practices, and procedures – Identify and maintain requirements, standards, procedures, and practices for key processes.</p> <p>Effective access controls over IT resources provide safeguards to assist in the prevention or detection of errors or misappropriations. Effective access controls provide employees access to IT resources based on an employee's demonstrated need to view, change, or delete data and restrict employees from performing incompatible functions or functions outside of their area of responsibility.</p>
Condition	Our audit testing of selected access privileges to the financial aid system disclosed certain institution employees had access privileges that were inappropriate and unnecessary, and that permitted the employees to perform incompatible functions.
Cause	The institution may not have properly separated access responsibilities and, as a result, inappropriate or unnecessary user access may have been granted.
Effect	While our tests did not disclose any instances of errors or fraud, inappropriate or unnecessary access privileges increase the risk of unauthorized disclosure, modification, or destruction of institution data and IT resources.
Recommendation	The institution should ensure that assigned access privileges significant to determining eligibility for awarding and disbursing student financial aid enforce an appropriate separation of incompatible duties and restrict employees to only those functions necessary for their assigned job responsibilities.
	<u>Florida Atlantic University</u>
FAU Response and Corrective Action Plan	Access campus-wide was restricted and corrected as indicated during the audit.
Estimated Corrective Action Date	December 2014
FAU Contact and Telephone Number	Stacey Semmel, Associate Vice President for Financial Affairs and University Budget Director (561) 297-3102

Florida State University**FSU Response and
Corrective Action Plan**

FSU Office of Financial Aid (OFA) evaluated all employees who had access to student data both to their internal Campus Solutions system as well as the Federal Central Processing System (CPS). As a result of this immediate review, the access of users (outside of OFA) to CPS was revoked as it was not compatible with their current duties due to the transitioning of these processes to Oracle Campus Solutions (CS). In addition, Information Technology Services (ITS) and OFA have instituted changes in the CS system and assigned roles accordingly for access to SAP status update pages. OFA plans on conducting periodic audits of access to both CPS as well as the internal CS system and having these audits evaluated by a senior management team.

**Estimated Corrective
Action Date**

December 2015

**FSU Contact and
Telephone Number**

Byron Menchion, Senior Director of Enterprise Applications
(850) 645-1803

New College of Florida**NCF Response and
Corrective Action Plan**

The College has taken immediate action to remove access for identified personnel, to establish greater separation of duties and greater limits to access controls for processing and awarding Federal financial aid.

**Estimated Corrective
Action Date**

January 2, 2015 (All access control actions were completed between July and January, with the final corrective action completed January 2, 2015.)

**NCF Contact and
Telephone Number**

Sonia Wu, Associate Dean of Enrollment Services
(941) 487-4461

University of North Florida**UNF Response and
Corrective Action Plan**

A review of the assigned Financial Aid access privileges was performed and access was modified or revoked as deemed necessary for individual assigned job duties. In addition, any non-Financial Aid access privileges assigned to Financial Aid staff has been reviewed and modified or revoked as needed for individual assigned job duties. Additionally, two members of the leadership staff (Director and AD level) review GSASECR for all assigned Financial Aid classes. All Financial Aid objects within the classes as well as the users assigned to them are reviewed for the appropriateness of the access privileges and whether the user's current role justifies the access granted.

**Estimated Corrective
Action Date**

November 19, 2014

**UNF Contact and
Telephone Number**

Anissa J. Agne
(904) 620-2681

University of West Florida**UWF Response and
Corrective Action Plan**

The corrective action plan defined previously for implementation in the new Banner financial aid system is complete except for one element, which is being piloted in the Office of Financial Aid during February - April 2015 and will be put in final process form in May 2015. Details of the corrective action plan are considered sensitive and security-related, but are available for review upon request.

**Estimated Corrective
Action Date**

All items except subpart D of the action plan are corrected as of January 30, 2015. Subpart D will be completed as of June 1, 2015.

**UWF Contact and
Telephone Number**

Michael Dieckmann, Chief Information Officer
(850) 474-2558

	<u>Broward College</u>
BrwC Response and Corrective Action Plan	<p>A review of each employee's access controls to the financial aid system was conducted to ensure that employees can only access IT resources that are necessary to perform their assigned job responsibilities and that the assigned access privileges enforce an appropriate separation of incompatible responsibilities. As a result of this review, appropriate changes to the "write" and "read" access for individual personnel was completed on February 2, 2015.</p> <p>In the future, personnel access to the financial aid system will be internally audited once each term by the Associate Vice President of Financial Aid and results, which will include a random sample of user transactions that may include overrides, will be reported to the Vice President for Student Affairs and Enrollment Management.</p>
Estimated Corrective Action Date	February 2, 2015
BrwC Contact and Telephone Number	Dr. Marielena DeSanctis (954) 201-7487
	<u>Edison State College</u>
ESC Response and Corrective Action Plan	Access privileges for all ESC employees that had access to the Banner Financial Aid module has been reviewed. User access has been modified in accordance with their assigned job responsibilities.
Estimated Corrective Action Date	Completed 11/24/14
ESC Contact and Telephone Number	Catherine A. Morgan, Director Student Financial Aid (239) 433-8047
	<u>Florida Gateway College</u>
FGC Response and Corrective Action Plan	IT removed access deemed inappropriate during the audit process. IT is now developing reports to better monitor access privileges and will insure their review is timely by appropriate managers.
Estimated Corrective Action Date	March 1, 2015
FGC Contact and Telephone Number	Mike Davis, CIO (386) 754-4242
	<u>Florida State College at Jacksonville</u>
FSCJ Response and Corrective Action Plan	<p>Florida State College at Jacksonville concurs that certain access controls protecting the institution's I.T. resources need improvement within our Financial Aid process. The College is taking corrective action through immediate temporary steps and through a long-term solution.</p> <p>Access for employees who changed roles in the Financial Aid department have been updated, and a special report has been created to insure future role changes are noted in a timely manner with access updates made as appropriate.</p> <p>Implementation of the new ERP system will take place in the first quarter of 2016, and the program will allow for a greater granularity of access controls, which should further improve internal controls in Financial Aid.</p>
Estimated Corrective Action Date	Current System - 3/1/15 New ERP System - 4/1/16
FSCJ Contact and Telephone Number	Rod Andrews (904) 632-5903

Gulf Coast State College**GCSC Response and
Corrective Action Plan**

GCSC will make a number of changes in an attempt to balance FA system security, sufficient job function backup capability, service to students, and cost. The College will adjust certain individuals' ability to make changes on the FAA Access Federal website. In addition, internal system permissions for certain FA staff members will be adjusted. These changes will ensure that no one person has complete access to the Financial Aid processing system. The College will also periodically monitor certain changes to students' financial aid records as a compensating control.

**Estimated Corrective
Action Date**

December 23, 2014

**GCSC Contact and
Telephone Number**

Chris Westlake, Executive Director of Student Financial Services
(850) 873-3543

Polk State College**PolkSC Response and
Corrective Action Plan**

The Director of Student Financial Services will review financial aid security on a monthly basis to ensure that employees can only access IT resources necessary to perform assigned duties. Additionally, activity reports will be reviewed by the Quality Assurance and Compliance Coordinator who will document the review and any follow-up action as needed.

**Estimated Corrective
Action Date**

Corrected

**PolkSC Contact and
Telephone Number**

Marcia M. Conliffe, Director of Student Financial Services
(863) 292-3680

Seminole State College**SSC Response and
Corrective Action Plan**

Student Success Specialists were initially given the same access as Financial Aid Specialists because they were trained by Financial Aid staff and asked to perform tasks associated with this access during the transition to the One Stop model. They no longer are asked to perform those duties. Access to make award and ISIR changes was removed 12/10/2014. We are also in the process of defining a new role which allows view only access to these screens with the exception of the ability to add documents to tracking and comments to 3Cs. This new role will be in place by 5/1/2015.

**Estimated Corrective
Action Date**

5/1/2015

**SSC Contact and
Telephone Number**

Roseann Amato, Director of Student Financial Resources
(407) 708-2713

St. Johns River State College**SJRSC Response and
Corrective Action Plan**

Access privileges are being reviewed and revised to ensure that the College has the appropriate separation of duties. The College will continue to review and implement separation of incompatible duties and/or compensating controls to assist in the prevention and detection of errors or misappropriations.

**Estimated Corrective
Action Date**

March 1, 2015

**SJRSC Contact and
Telephone Number**

Mike Hawkins, CIO
(386) 312-4134

U.S. DEPARTMENT OF EDUCATION

Finding Number	2014-049
CFDA Number	Various
Program Title	Student Financial Assistance (SFA) Cluster
Compliance Requirement	Allowable Costs/Cost Principles and Eligibility
State Educational Agency	Various
Finding Type	Significant Deficiency
Prior Year Finding	Report No. 2014-173, Finding No. 2013-060
Finding	Certain information technology (IT) monitoring controls protecting the institution's IT resources needed improvement. We are not disclosing specific details of the deficiencies to avoid the possibility of compromising institution student financial aid system information. However, we have notified appropriate institution personnel of the deficiencies.
Criteria	IT Industry Standards: General Controls United States Government Accountability Office's Federal Information System Controls Audit Manual: DA-1.2 Detective controls are implemented in a manner that effectively supports requirements to identify and react to specific system or user activity within the data management system and its related components.
Condition	Discussed with appropriate institution personnel.
Cause	Discussed with appropriate institution personnel.
Effect	Without adequate monitoring of the student financial aid system activity, there is an increased risk that inappropriate or unauthorized changes, should they occur, may not be detected in a timely manner.
Recommendation	The institution should improve its IT monitoring controls related to student financial aid system activity to ensure the continued confidentiality, integrity, and availability of institution data and IT resources.
	<u>Florida Atlantic University</u>
FAU Response and Corrective Action Plan	There are no findings related to the accuracy of functions performed; however, management recommendations were made to increase quality controls. As a result, the Financial Aid internal controls were enhanced to include once per month Verification and Satisfactory Academic Progress reviews.
Estimated Corrective Action Date	January 2015
FAU Contact and Telephone Number	Tracy L Boulukos, Director of Student Financial Aid (561) 297-3531
	<u>Florida State University</u>
FSU Response and Corrective Action Plan	The Oracle Campus Solutions system is comprised of numerous pages that store specific attributes about a student. These attributes assist staff in determining student eligibility for financial aid, and on occasion these attributes need to be revised based on business processes and/or eligibility requirements. Office of Financial Aid (OFA) is working closely with our technology division, Information Technology Services, to turn on the audit feature on certain key student attributes (data elements) and then create reports that would allow better monitoring. These reports will be monitored periodically by OFA's senior management audit team.
Estimated Corrective Action Date	December 2015

FSU Contact and Telephone Number	Byron Menchion, Senior Director of Enterprise Applications (850) 645-1803
	<u>New College of Florida</u>
NCF Response and Corrective Action Plan	Adjustments to access and procedures have been completed for appropriate reviews, addressing the recommendations cited in the audit.
Estimated Corrective Action Date	January 2, 2015
NCF Contact and Telephone Number	Sonia Wu, Associate Dean of Enrollment Services (941) 487-4461
	<u>University of North Florida</u>
UNF Response and Corrective Action Plan	A plan for monthly reviews of manual processes has been developed and implemented. The individuals reviewing the process do not have update privileges to the objects they are reviewing. Additionally, the previous practice of reviewing SAP appeals and ISIR verifications has been improved and update privileges to pertinent screens for the reviewers has been revoked. This allows for complete independence and impartiality of the reviewer.
Estimated Corrective Action Date	November 19, 2014
UNF Contact and Telephone Number	Anissa J. Agne (904) 620-2681
	<u>University of West Florida</u>
UWF Response and Corrective Action Plan	The corrective action plan defined previously for implementation in the new Banner financial aid system is complete as of January 30, 2015. Details of the corrective action plan are considered sensitive and security-related, but are available for review upon request.
Estimated Corrective Action Date	Complete as of January 30, 2015.
UWF Contact and Telephone Number	Michael Dieckmann, Chief Information Officer (850) 474-2558
	<u>Broward College</u>
BrwC Response and Corrective Action Plan	A review of each employee's access controls to the financial aid system was conducted to ensure that employees can only access IT resources that are necessary to perform their assigned job responsibilities and that the assigned access privileges enforce an appropriate separation of incompatible responsibilities. As a result of this review, appropriate changes to the "write" and "read" access for individual personnel was completed on February 2, 2015. In the future, personnel access to the financial aid system will be internally audited once each term by the Associate Vice President of Financial Aid and results, which will include a random sample of user transactions that may include overrides, will be reported to the Vice President for Student Affairs and Enrollment Management.
Estimated Corrective Action Date	February 2, 2015
BrwC Contact and Telephone Number	Dr. Marielena DeSanctis (954) 201-7487

Edison State College

ESC Response and Corrective Action Plan Reports generated and reviewed daily to reflect any updates to student financial aid records.

Estimated Corrective Action Date Completed December 2014.

ESC Contact and Telephone Number Catherine A. Morgan, Director Student Financial Aid
(239) 433-8047

Florida Gateway College

FGC Response and Corrective Action Plan IT is working with Financial Aid to identify the sensitive transactions that should trigger a logged event in order for the College to monitor for what could be inappropriate changes to data.

Estimated Corrective Action Date February 1, 2015

FGC Contact and Telephone Number Mike Davis, CIO
(386) 754-4242

Florida State College at Jacksonville

FSCJ Response and Corrective Action Plan The current Financial Aid system provides a complete audit trail of all transactions and verifications documenting the staff member making each entry. Verifications were completed as required by Federal guidelines. Per auditor recommendation the College will implement monthly reviews of the transaction and verification issues noted by the auditor.

Estimated Corrective Action Date 3/1/15

FSCJ Contact and Telephone Number Rod Andrews
(904) 632-5903

Gulf Coast State College

GCSC Response and Corrective Action Plan GCSC will make a number of changes in an attempt to balance FA system security, sufficient job function backup capability, service to students, and cost. The College will adjust certain individuals' ability to make changes on the FAA Access Federal website. In addition, internal system permissions for certain FA staff members will be adjusted. These changes will ensure that no one person has complete access to the Financial Aid processing system. The College will also periodically monitor certain changes to students' financial aid records as a compensating control.

Estimated Corrective Action Date December 23, 2014

GCSC Contact and Telephone Number Chris Westlake, Executive Director of Student Financial Services
(850) 873-3543

Polk State College

PolkSC Response and Corrective Action Plan The College's Quality Assurance & Compliance Coordinator will monitor the Financial Aid system activity monthly to protect the institution's financial aid data and IT resources. All review and follow-up action will be thoroughly documented.

Estimated Corrective Action Date Corrected

PolkSC Contact and Telephone Number Marcia M. Conliffe, Director of Student Financial Services
(863) 292-3680

Seminole State College**SSC Response and
Corrective Action Plan**

Seminole State College performs random monitoring of changes made to student records to ensure data integrity. In response to this finding, the College will institute new processes and procedures to monitor the exact categories mentioned in our meeting (SAP, Award, and ISIR Correction changes.) The College will create a report for each category that will run on a weekly basis and identify changes that occurred, who performed the change and when it occurred.

**Estimated Corrective
Action Date**

08/31/2015

**SSC Contact and
Telephone Number**

Roseann Amato, Director of Student Financial Resources
(407) 708-2713

St. Johns River State College**SJRSC Response and
Corrective Action Plan**

The College has implemented additional security and compensating controls to ensure continued confidentiality, integrity and availability of institution data and IT resources. Specifically an additional compensating control related to verification review is being implemented beginning with the 2014-2015 academic year.

All specific financial aid access issues identified during the audit process are being addressed.

**Estimated Corrective
Action Date**

March 1, 2015

**SJRSC Contact and
Telephone Number**

Mike Hawkins, CIO
(386) 312-4134