

STATE OF VERMONT

Summary Schedule of Prior Single Audit Findings

June 30, 2019

Ref.	CFDA Number	Description	Questioned Costs	Current Status
Findings Relating to the Financial Statements Reported in Accordance with Government Auditing Standards				
2018-001 2017-003 16-006, 15-004	N/A	Deficiencies in accounts receivable reporting	None	Corrected
Findings Relating to Federal Awards				
Agency of Human Services:				
2016-025	84.126	Eligibility	None	Corrected
2018-002	10.551 10.561	Control and compliance deficiencies related to complete and accurate data is used in submission of reports	None	Corrected
2018-009	94.558	Ineffective controls resulting in potential inaccurate benefit payments	UD	Corrected
2018-010	95.558	Control deficiencies related to work verification requirement	UD	Corrected
2018-011	93.658	Eligibility		In Progress See Exhibit A
2018-012	93.775 93.777 93.778	Special Tests - ADP System Security Reviews		In Progress See Exhibit A
Agency of Education:				
2017-013 16-019	10.558	Control and compliance deficiencies related to subrecipient monitoring	ND	Corrected
2018-003 2017-009	10.555 10.559	Control and compliance deficiencies related to cash draws	None	In Progress See Exhibit A
2018-004 2017-012	10.555 10.559	Control and compliance deficiencies related to special test and provisions (food commodities)	ND	In Progress See Exhibit A
2018-005 2017-010 16-014, 15-012 14-06, 14-07 13-06, 13-08	10.555 10.559	Control and compliance deficiencies related to eligibility, allowability, suspension and debarment and subrecipient monitoring	None	Corrected
2018-006 2017-008	10.555 10.559	Control and compliance deficiencies related to allowable costs	\$145,744	Corrected
Agency of Transportation				
2018-008	20.600 20.609 20.616	Matching, LOE & Earmarking	None	In Progress See Exhibit A

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Findings Relating to Federal Awards

Agency of Human Services

Finding Number – 2018-011

Steps to Correct:

The enhancement of FOSDB/SSIMIS (foster care database) to the system is tentatively scheduled for completion by July 01, 2020.

Scheduled Completion Date of Corrective Plan:

July 01, 2020

Contact for Corrective Action Plan:

James Forbes, DCF-Family Services Division (FSD) Senior Policy and Operations Manager james.forbes@vermont.gov

Finding Number – 2018-012

Steps to Correct:

Action taken in response to finding: Agency of Digital Services (ADS) and Agency of Human Services (AHS) co-authored the Information Security Assessment and Authorization Policy, Policy # 5.08. The policy was approved and signed on October 24, 2019. Once completed the security assessment procedures were drafted and the security assessments have been scheduled for the remaining ADP systems.

Scheduled Completion Date of Corrective Plan:

March 31, 2020: Completion of Security Assessment of SSMIS

April 30, 2020: Completion of Security Assessment of BFIS

Contact for Corrective Action Plan:

Michael Nagle, ADS IT Director for DCF

Darin Prail, ADS IT Director for AHS

Athanasia Boskailo, DVHA Deputy Director of Operations

Pam Dalley, DCF Director of Operations

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Agency of Education

Finding Number – 2018-003, 2017-009

Steps to Correct: The Agency will work to improve compliance with the draw schedule noted in the CMIA agreement by reviewing internal procedures, documenting our draw processes and hiring and training staff. During the past year, the Agency created the position of Deputy CFO, thus building additional capacity within the Finance Team to hire and train staff. We have hired the Financial Director and are waiting on HR action for a vacant Financial Manager position. Cross-training will begin on the draw process as soon as we are fully staffed. This will allow internal redundancy for this function. While waiting for full staffing and training, we have nearly completed assessment and documentation of draw processes.

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Scheduled Completion Date of Corrective Plan:

June 30, 2020

Contact for Corrective Action Plan:

Kathy Flanagan, Chief Financial Officer

kathy.flanagan@vermont.gov

Finding Number – 2018-004, 2017-012

Steps to Correct:

The position responsible for oversight of USDA Foods was effectively vacant during the period of the finding, as a result of the USDA Foods program manager covering for a retirement vacancy in the role of Child Nutrition Director from December 2018 - June 2019. An existing staff member's job responsibilities have since been changed to add USDA Foods program management, and remove other responsibilities. That staff member received training on the USDA Foods reconciliation process in Fall 2019, and has since completed the process for two quarters (1st and 2nd quarter of School Year 2020). Because this vacancy occurred during the first year of implementing the new sample reconciliation procedure, we have not yet seen the effects of conducting the sample reconciliation for a full school year. If, after conducting the sample reconciliation for a full school year, we determine that there continue to be significant discrepancies, we will consider increasing the sample size or conducting a full reconciliation.

The credits from the June 2019 inventory can still be requested from the warehouse. The state director will provide training to the new program manager on this process, and request that the warehouse issue the June 2019 credits. After this training occurs, the program manager will be able to adhere to the current procedures regarding credits when the warehouse inventory occurs annually in June.

Scheduled Completion Date of Corrective Plan:

June 30, 2019

Contact for Corrective Action Plan

Kathy Flanagan, Financial Director

Kathy.flanagan@vermont.gov

Agency of Transportation

Finding Number – 2018-008

Steps to Correct:

The MOE baseline for the three programs (405B, 405C, and 405D) has been established as of September of 2019.

The SHSO ensures the Agency will report the State expenditures in each of the designated areas and have them on file 10 days before the required March 31 deadline. The SHSO has a form approved by NHTSA that correctly records the above referenced information and shall be prepared by the SHSO for submission to the Operation and Safety Bureau Director prior to March 31 of each year required by the FAST Act. Backup/supporting material of the reported State expenditures will be gathered by the SHSO from the Agency's accounting records and retained for audit purposes.

Scheduled Completion Date of Corrective Plan:

March 31, 2020

Contact for Corrective Action Plan

Allison Laflamme, Operations and Safety Bureau

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