

# PUBLIC SERVICE COMMISSION

## SELECTED ADMINISTRATIVE ISSUES

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### Operational Audit



## THE PUBLIC SERVICE COMMISSION AND EXECUTIVE DIRECTOR

Pursuant to Chapter 350, Florida Statutes, the Public Service Commission shall consist of five Commissioners appointed to 4-year terms by the Governor from nominees recommended by the Florida Public Service Commission Nominating Council. The appointments made by the Governor are subject to confirmation by the Senate. During the period of our audit, the following individuals served as Commission members:

Lisa Polak Edgar	From January 2005
Nancy Argenziano	From May 2007 to January 2010 Chair from January 2010 to October 2010
Nathan Skop	From May 2007 to January 2011
Art Graham	From July 2010 Chair from October 2010 to January 2012
Ronald A. Brisé	From July 2010 Chair from January 2012
Eduardo E. Balbis	From November 2010
Julie Imanuel Brown	From January 2011

The Executive Director is selected by Commission members and is responsible for directing, planning, and administering the overall activities of Commission staff. During the period of our audit, the following individuals served as Executive Director:

Braulio L. Baez	From October 2011
Charles Hill	From July 2011 to September 2011 (Interim)
Timothy Devlin	From January 2010 to July 2011

The audit was supervised by Aileen Peterson, CPA. Please address inquiries regarding this report to David R. Vick, CPA, Audit Manager, by e-mail at [davidvick@aud.state.fl.us](mailto:davidvick@aud.state.fl.us) or by telephone at (850) 487-4494.

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## PUBLIC SERVICE COMMISSION

### Selected Administrative Issues

#### SUMMARY

This operational audit of the Public Service Commission (Commission) focused on selected administrative issues. Our audit also included a follow-up on the finding disclosed in our report No. 2011-001 related to regulatory assessment fees.

**Finding No. 1:** The Commission had not established written policies and procedures to promote compliance with governing laws, rules, and guidelines related to its assigned duties to establish, implement, promote, and oversee the administration of the Statewide Telecommunications Access System.

**Finding No. 2:** The Commission's tangible personal property controls need enhancing to ensure that Commission property records are properly maintained and that documentation demonstrating the effective removal of Commission data from electronic storage media prior to disposal is retained.

**Finding No. 3:** The Commission had not established sufficient controls for recording accounts receivable related to negotiated settlement agreements.

**Finding No. 4:** The Commission did not timely disable or remove Florida Accounting Information Resource Subsystem (FLAIR) user access for terminated employees.

#### BACKGROUND

The Public Service Commission (Commission) is responsible for regulating investor-owned electric utilities, gas utilities, and telecommunications companies in the State. The Commission is also responsible for regulating investor-owned water and wastewater utilities in those counties that have opted to transfer regulatory jurisdiction to the Commission. Additionally, the Commission has limited jurisdiction over publicly owned rural electric cooperatives and municipal-owned electric and gas utilities.

All regulatory assessment fees, licenses, and other charges collected by the Commission are to be deposited into the Florida Public Service Regulatory Trust Fund.<sup>1</sup> Commission operations are primarily funded by regulatory assessment fees, which each regulated company under the jurisdiction of the Commission is required to pay every 6 months based upon gross operating revenues for that period.<sup>2</sup> For the 2010-11 fiscal year, the Commission reported the collection of regulatory assessment fees totaling approximately \$30.3 million.

#### FINDINGS AND RECOMMENDATIONS

##### **Finding No. 1: Telecommunications Access System Oversight**

Section 427.074, Florida Statutes requires the Commission to establish, implement, promote, and oversee the administration of a Statewide Telecommunications Access System. The System is to provide access to telecommunications relay services to persons who are hearing or speech impaired and to others who communicate with the hearing or speech impaired. To recover the costs of implementing and maintaining the telecommunication relay services, the local exchange telecommunications companies (LECs) are required to impose a monthly surcharge on all LEC subscribers.

<sup>1</sup> Section 350.113(2), Florida Statutes.

<sup>2</sup> Section 350.113(3), Florida Statutes.

The Commission designated a not-for-profit corporation, Florida Telecommunications Relay, Inc. (FTRI), as the administrator of the Telecommunications Access System. The FTRI's responsibilities include: collecting the surcharge revenues from the LECs, paying the relay service provider, distributing and maintaining specialized telecommunications devices, and providing community outreach and training.

In its annual report, *The Status of the Telecommunications Access System Act of 1991*, dated December 2011, the Commission included the FTRI's financial statements as of June 30, 2011. Those financial statements disclosed that, for the 2010-11 fiscal year, the FTRI's actual operating revenue and expenses totaled \$10,011,288 and \$11,597,162, respectively. For the 2011-12 fiscal year, the Commission-approved FTRI budget included operating revenue and expenses totaling \$9,638,400 and \$13,334,842, respectively.<sup>3</sup>

As part of our audit we evaluated the Commission's oversight and management of the Telecommunication Access System and noted that the Commission had not established written policies and procedures governing its assigned duties to establish, implement, promote, and oversee the administration of the System. To reasonably ensure compliance with governing laws and Commission policy, written policies and procedures should be established and communicated to applicable staff. These policies and procedures should address various aspects of Telecommunications Access System operations and compliance including, but not be limited to, contractual and budgetary reviews related to the implementation of the telecommunications relay service, complaint and inquiry resolution, preparation of the Annual Relay Report required by State law,<sup>4</sup> determination of the surcharge amount, certification with the Federal Communications Commission, interaction with the Advisory Committee,<sup>5</sup> and monitoring.

Written policies and procedures help to promote compliance, accountability, efficiency, and transparency over an entity's operations. Absent written policies and procedures, there is an increased risk that controls may not be consistently communicated or implemented in accordance with management's expectations.

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**Recommendation:** We recommend that the Commission establish written policies and procedures for the Telecommunications Access System.

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### **Finding No. 2: Tangible Personal Property**

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Effective controls for the management of tangible personal property require that property items be adequately controlled, safeguarded, and accounted for by Commission management. Guidelines for identifying and recording tangible personal property acquired by State agencies are provided in Department of Financial Services (DFS) Rules.<sup>6</sup> Property items that are designated as tangible personal property<sup>7</sup> are required to be recorded in the Florida Accounting Information Resource Subsystem (FLAIR) Property Subsystem. FLAIR property records are designed to create and maintain a property file that contains detailed records for each property item. The maintenance of accurate

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<sup>3</sup> As of June 30, 2011, surplus funds totaling approximately \$18 million were also available to fund FTRI expenses.

<sup>4</sup> Section 427.704(9), Florida Statutes.

<sup>5</sup> Pursuant to Sections 427.702(3)(h) and 427.706, Florida Statutes, the Advisory Committee consists of ten persons appointed by the Commission and representing both the telephone industry and individuals who are deaf, hard of hearing, speech impaired, or dual sensory impaired. The Advisory Committee's role is to provide input to the Commission and the FTRI on the development and operation of the Telecommunications Access System.

<sup>6</sup> DFS Rules, Chapter 69I-72, Florida Administrative Code, *State-owned Tangible Personal Property*.

<sup>7</sup> Property is defined in applicable laws and rules as State-owned equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature, the value or cost of which is \$1,000 or more and the projected useful life of which is one year or more, including any hardback-covered bound books, the value of which is \$250 or more.

and complete records for tangible personal property is necessary to reasonably ensure accountability and protect property against theft, misuse, and abuse.

The Commission utilizes FLAIR property records to account for its tangible personal property. Additionally, Commission management has established in the Commission's *Administrative Procedures Manual (APM)* and *Standard Operating Procedures*, the steps to be taken for the identification, control, and management of tangible personal property. As of December 30, 2011, the Commission reported in its FLAIR property records 935 items of tangible personal property acquired at a total cost of \$2,953,106.

In recognition that tangible personal property often has a limited useful life, State law<sup>8</sup> provides that the Commission may certify property as surplus and specifies methods for disposing of such property, including selling or donating the property to a private nonprofit agency. However, special care should be taken when disposing of devices or storage media that contained sensitive data. The information technology code of practice<sup>9</sup> provides that all items of equipment storage media should be checked to ensure that any sensitive data and licensed software has been removed or securely overwritten prior to disposal. Additionally, devices containing sensitive information should be physically destroyed or the information should be securely overwritten (erased) rather than using the standard delete or format function. Our review of Commission tangible personal property controls and the related records disclosed some weaknesses that affect the Commission's ability to effectively safeguard and account for its property. Specifically:

- According to Commission records, 27 computers with recorded costs totaling \$31,320 were surplus on May 25, 2011. Commission records indicated that the 27 computers were disposed of by donation to a Florida nonprofit corporation; however, the Commission was unable to provide evidence that the data and licensed software on the computers' hard drives had been securely overwritten prior to donation. Also, as Commission management was unable to identify where the computers had been located when still in use by Commission staff, Commission management was unable to confirm that the computers' hard drives did not contain confidential or sensitive information.
- DFS Rules<sup>10</sup> provide that custodians should maintain adequate records of the property in their custody. These rules require that documentation supporting the physical inventory for each property item contain, among other things, the item's description; class code; cost, or value at acquisition; last physical inventory date; physical location; and condition. We noted, however, that the Commission's FLAIR property records, as of December 30, 2011, did not always appear to be accurate. For example, for 266 (29 percent) of the Commission's 935 property items, Commission FLAIR property records showed the condition as "new" although the items had been acquired between June 2001 and December 2007. The acquisition costs for these 266 items totaled \$1,187,799. We also noted that the Commission had recorded the class code for four motor vehicles, with costs totaling \$45,914, as "computer equipment/printer." In response to our audit inquiries, one of the four vehicles was re-classified; however, according to Commission management, as the other three vehicles had been fully depreciated, FLAIR would not allow Commission staff to correct those vehicles' records.

Documentation that evidences the effective and secure overwriting (erasing) and physical destruction of all data, prior to the disposal of computers and other electronic equipment with storage media, helps demonstrate the proper safeguard of Commission assets and data. Additionally, accurate and up-to-date detailed property records are necessary to provide appropriate accountability for all State-owned property and to enable Commission management to make informed decisions regarding asset acquisitions, depreciation, and insurance.

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<sup>8</sup> Section 273.055(3), Florida Statutes.

<sup>9</sup> International Organization for Standardization (ISO) IEC 27002:2005, *Information technology – Security techniques – Code of practice for information security management*.

<sup>10</sup> DFS Rules 69I-72.003 and 69I-72.006, Florida Administrative Code.

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**Recommendation:** We recommend that the Commission document the effective removal of all sensitive data from electronic equipment with storage media prior to disposal. In addition, the Commission should enhance its controls to ensure the accuracy of its FLAIR property record information.

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**Finding No. 3: Reporting of Settlement Agreements as Accounts Receivable**

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The DFS, *Statewide Financial Statements Guidance*, in accordance with accounting principles generally accepted in the United States, requires that a receivable for settlement agreement amounts be recorded in a governmental entity's financial statements as of the date an enforceable legal claim is obtained. During the period July 2010 through February 2012, the Commission accepted four settlement agreement offers related to fines and penalties. However, our review of the Commission's FLAIR accounting records as of June 30, 2012, disclosed that the Commission had not recorded accounts receivable related to the settlement agreements.

We reviewed documentation pertaining to the four settlement agreements and noted that monetary damages had been negotiated and a total of \$4,112,000 was to be collected by the Commission. Each settlement agreement stipulated the date payment was to be made to the Commission. Amounts had been settled by the Commission for three of the agreements; however, the Commission had not, as of June 30, 2012, recorded an accounts receivable in FLAIR for the \$1,775,000 still outstanding for one settlement. We also noted that the Commission had not established procedures to require that settlement agreement amounts be recorded as accounts receivable.

Recording accounts receivable in the Commission's accounting records is necessary to provide for consistent reporting of financial information and promotes increased accountability for Commission operations.

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**Recommendation:** The Commission should establish procedures for recording in the Commission's FLAIR accounting records accounts receivable related to settlement agreements.

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**Finding No. 4: FLAIR Access**

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To help prevent any improper or unauthorized access, FLAIR access should be limited to the access necessary for users to perform their assigned responsibilities. In addition, to prevent the misuse of FLAIR access privileges by former employees or others, FLAIR access should be promptly disabled or removed when employees separate from Commission employment or are assigned to positions not requiring FLAIR access.

As part of our audit, we reviewed Commission FLAIR access controls and noted the following deficiencies:

- The Commission had not developed written procedures for the management of FLAIR access privileges, including a procedure for removing FLAIR access when employees separate from Commission employment.
- The Commission did not always timely disable or remove FLAIR access. We reviewed FLAIR access for eight employees who had separated from Commission employment during the period July 2010 through February 2012. Our tests disclosed that the FLAIR access privileges of all eight former employees had not been timely disabled or removed. Specifically, the employees' access was still effective for periods ranging from 8 to 149 days after the employees had separated from Commission employment. Although our audit tests did not disclose any utilization of these terminated employees' FLAIR access privileges, proper administration of FLAIR access is necessary to ensure that the integrity and security of Commission accounting records are not compromised and that Commission financial data assets are appropriately safeguarded.

Subsequent to our audit inquiry, Commission management developed written procedures, dated November 18, 2012, titled *Standard Operating Procedure 1292, FLAIR User Account Management and Oversight*, implemented an automated

process to provide notification of employee separations to fiscal staff; and indicated that a review of the FLAIR roles and authorizations granted to staff had been performed.

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**Recommendation:** To prevent improper or unauthorized FLAIR access, Commission staff should continue their efforts to enhance Commission FLAIR access controls.

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### PRIOR AUDIT FOLLOW-UP

As part of our audit, we determined that the Commission had taken corrective actions for the finding disclosed in report No. 2011-001.

### OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from March 2012 to August 2012 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on selected administrative issues. The overall objectives of the audit were:

- To evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- To examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability or records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7) (h), Florida Statutes.

Our audit also included steps to determine whether management had corrected, or was in the process of correcting, all deficiencies disclosed in our report No. 2011-001.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls, instances of noncompliance with applicable governing laws, rules, or contracts, and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the

design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature, does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit we examined various records and transactions (as well as events and conditions) occurring during the period July 2010 through February 2012. Specifically, we:

- Obtained an understanding of internal controls and evaluated the effectiveness of key processes and procedures related to the Commission's consumer complaint handling process.
- Performed inquiries, inspections, and observation of the Commission's complaint handling process.
- Reviewed the Commissions' goals and objectives as they relate to its mission, and reviewed the Commission's Long Range Program Plan and Legislative Budget Request to determine whether the Commission had established appropriate performance measures to assess the effectiveness of the Telecommunications Access System and the effectiveness of the complaint handling process in meeting Commission goals.
- Reviewed various documents and reports showing statistical data on customer complaints and evaluated how Commission staff use this information when conducting management and budget activities.
- Obtained and reviewed documentation of the conduct of staff training related to the Commission's complaint handling process.
- Evaluated Commission actions taken to ensure that applicable complaints were properly accounted for by the appropriate staff designated to resolve the issues, and whether this information was readily available to those involved in State planning and Commission oversight.
- Evaluated the extent to which complaint information, both local and Statewide, could be tracked to assist the Commission and its stakeholders.
- Inquired and made observations as to whether the Commission had implemented a system whereby individuals who were hearing impaired, speech impaired, or dual sensory impaired could make a complaint using telecommunications services.
- Reviewed available documentation, such as, meeting notes, discussion summaries, and reports to evaluate the Commission's interdepartmental methods for providing and improving customer service.
- Tested documentation related to 60 of the 19,808 informal complaints received during the period July 2010 through December 2011, to determine whether the Commission had established adequate controls for complaint handling.
- Obtained an understanding of internal controls and evaluated the effectiveness of key processes and procedures related to the Telecommunications Access System.
- Reviewed the Commission's mechanism for ensuring that users of the telecommunications relay service system paid rates that were no greater than the rates paid for functionally equivalent voice communication services.
- Determined whether the Commission had established procedures to ensure that the Telecommunications Access System was as efficient as possible without diminishing the System's effectiveness or quality.

- Determined whether the Commission had ensured that the total cost of providing telecommunications relay services and distributing specialized telecommunications devices was spread equitably among and collected from customers of all local exchange telecommunications companies.
- Determined whether the Commission recovered the costs of implementing and maintaining the telecommunications relay services required by reviewing financial data included in the FTRI's financial statements, performing a review of selected docket files regarding the annual budgets and cost recovery, and verified that the Commission's approved monthly surcharge rate of \$0.11 was used to recover the applicable costs.
- Inquired about and considered the contract language, as well as Commission policies and procedures, designed to protect the privacy of persons to whom telecommunications relay services are provided and to ensure that operators maintain the confidentiality of all relay service messages.
- Reviewed the FTRI's financial statements data, which included information related to equipment returned by customers, and inquired as to how the Commission ensured that the Telecommunication Access System utilized state-of-the-art technology in compliance with State law.
- Interviewed Commission management regarding the procedures and documentation (e.g., contract agreement) utilized to monitor the FTRI's financial information (e.g., cash and cash equivalents, investments, and net assets).
- Inquired as to whether the Commission performed a cost-versus-fee analysis the result of which was then used by Commission staff to examine the surplus funds of the FTRI.
- Evaluated Commission actions taken to correct the deficiencies disclosed in our report No. 2011-001 related to maintaining documentation supporting a periodic review of the reasonableness of regulatory assessment fee rates.
- Reviewed Commission tangible personal property records and procedures to evaluate the accuracy and completeness of the records and the extent to which the Commission's established controls promoted accountability and protected its property against theft, misuse, and abuse.
- Reviewed Commission accounting records and the four settlement agreements negotiated by the Commission during the period July 2010 through February 2012, with monetary damages totaling \$4.112 million, to determine whether the Commission had properly accounted for the settlement agreement amounts.
- Evaluated the Commission's information technology access controls to determine whether the controls were adequate to prevent improper or unauthorized access.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Communicated on an interim basis with applicable Commission management to ensure the timely resolution of issues involving controls and noncompliance.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe those matters requiring corrective actions.

**AUTHORITY**

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA  
Auditor General

**MANAGEMENT'S RESPONSE**

In a response letter dated January 18, 2013, the Executive Director of the Commission concurred with our audit findings and recommendations. The Executive Director's response is included as **EXHIBIT A**.

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**EXHIBIT A**  
**MANAGEMENT'S RESPONSE**

COMMISSIONERS:  
RONALD A. BRISÉ, CHAIRMAN  
LISA POLAK EDGAR  
ART GRAHAM  
EDUARDO E. BALBIS  
JULIE I. BROWN

STATE OF FLORIDA



EXECUTIVE DIRECTOR  
BRAULIO L. BAEZ  
(850) 413-6463

**Public Service Commission**

January 18, 2013

David W. Martin, CPA  
Auditor General  
Office of the Auditor General  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

As required by Section 11.45(4)(d), Florida Statutes, enclosed is the Commission's response to the preliminary and tentative findings and recommendations contained in the Operational Audit of the Public Service Commission - Selected Administrative Issues. This response includes specific actions taken or planned to address the identified findings.

We appreciate your review and believe the audit information will assist us as we work to improve Commission operations. If additional information is needed, please contact our Inspector General, Steven Stolting, at (850) 413-6071.

Sincerely,

Braulio L. Baez  
Executive Director

Enclosure

cc: Charles Hill, Deputy Executive Director, Technical  
Apyl Lynn, Deputy Executive Director, Administrative  
Steven Stolting, Inspector General

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**EXHIBIT A (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

**RESPONSE TO OPERATIONAL AUDIT OF THE PUBLIC SERVICE COMMISSION –  
SELECTED ADMINISTRATIVE ISSUES**

**Finding No. 1:** The Commission had not established written policies and procedures to promote compliance with governing laws, rules, and guidelines related to its assigned duties to establish, implement, promote, and oversee the administration of the Statewide Telecommunications Access System.

**Recommendation:** We recommend that the Commission establish written policies and procedures for the Telecommunications Access System.

**Response:** We agree, and have adopted written policies and procedures for each aspect of Telecommunications Access System operations and compliance noted in the finding.

**Finding No. 2:** The Commission's tangible personal property controls need enhancing to ensure that Commission property records are properly maintained and that documentation demonstrating the effective removal of Commission data from electronic storage media prior to disposal is retained.

**Recommendation:** We recommend that the Commission document the effective removal of all sensitive data from electronic equipment with storage media prior to disposal. In addition, the Commission should enhance its controls to ensure the accuracy of its FLAIR property record information.

**Response:** We agree that the Commission should maintain records documenting the removal of sensitive data from electronic equipment prior to disposal. The Commission has updated Standard Operating Procedures 1255 and 1324 to require inclusion of documentation of data removal with all property surplus or disposal forms. The Commission will also implement a new procedure to ensure review of FLAIR property record information prior to entry into the system.

**Finding No. 3:** The Commission had not established sufficient controls for recording accounts receivable related to negotiated settlement agreements.

**Recommendation:** The Commission should establish procedures for recording in the Commission's FLAIR accounting records accounts receivable related to settlement agreements.

**Response:** We agree, and the Commission will review settlements and develop a policy and procedure to set up accounts receivable when appropriate.

**EXHIBIT A (CONTINUED)**  
**MANAGEMENT'S RESPONSE**

**Finding No. 4:** The Commission did not timely disable or remove Florida Accounting Information Resource Subsystem (FLAIR) user access for terminated employees.

**Recommendation:** To prevent improper or unauthorized FLAIR access, Commission staff should continue their efforts to enhance Commission FLAIR access controls.

**Response:** We agree that the Commission should conduct periodic reviews of FLAIR user access levels with the goal of granting the lowest privilege needed for staff to perform their duties and to provide adequate coverage during times of employee absence. The Commission has conducted our initial review of user access levels and reduced access when practical. The Commission has also adopted SOP 1292, which requires periodic reviews of FLAIR access levels. If the number of employees with elevated privileges can be reduced, Fiscal Services Section (FSS) staff will take appropriate steps to implement and document all changes.

SOP 1292 also requires FSS staff to revoke FLAIR users access rights when an employee ends their employment. The Commission's Personnel Data System has been modified to send automated notification of employee termination to FSS staff, ensuring timely notification and revocation of user access rights.