



Audit of BCC Submittable Controls

Software used to process CARES Act Fund Applications

Inspector General Department

Gary J. Cooney, Clerk of the Circuit Court & Comptroller

Audit Report

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Audit Conducted by:
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Board of County Commissioners

The review of the controls implemented for the software titled *Submittable* used by the Office of Housing & Human Services and Agency for Economic Prosperity to process citizens' applications for Coronavirus Aid, Relief, and Economic Security (CARES) Act assistance is complete.

No issues were identified. All audited controls were well designed and working as intended.

We greatly appreciate the invaluable assistance provided by JoAnne Drury, Brandon Matulka and their staff in the Office of Housing and Human Services and Agency for Economic Prosperity during the course of this audit.

Respectfully submitted,

Terri W. Freeman
Inspector General

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Scope and Objective

The audit objective was to assess the design and test the execution of controls implemented for software titled *Submittable* — a cloud-based application — used by the Office of Housing & Human Services (HHS) and Agency for Economic Prosperity (AEP) to process citizens' applications for Coronavirus Aid, Relief, and Economic Security (CARES) Act assistance.

To meet the audit objective, discussions were held with management and staff, then assessments and tests were conducted on software administrative, access, and availability controls. The audit period was May 2020 through April 2021.

In a separate engagement, Inspector General Auditors tested a sample of applications submitted by citizens for CARES funds and found 100% of sampled payments were made to applicants who met BCC requirements and qualified for assistance. There were a few documentation issues, which were discussed with management. It is apparent from these results that staff was diligent in working with the applicants to get the necessary information for processing grants completely and accurately in a short time frame.

Overall Conclusion

No issues were identified. The controls managed by AEP, HHA and the vendor for *Submittable* and related processes were well designed and working as intended.

Notably, several proactive steps were taken by AEP and HHS prior to system selection and development of related processes to ensure all necessary controls were implemented.

The AEP had never received a grant before so they reached out to the Inspector General Department before processing applications for CARES funds to ensure they understood the controls necessary to mitigate fraud risks and controls required by federal and state agencies.

HHS and AEP selected *Submittable, Inc.* in part because the company provided a current SOC 2, Type 2 report, which is a System and Organization Controls for Service Organizations Internal Control Report (SOC) created by the American Institute of Certified Public Accountants (AICPA). The report provided an independent, unqualified opinion on the design and execution of the security, availability, and confidentiality controls managed by the vendor for the cloud-based *Submittable* software. The Assistant County Manager who had oversight of HHS, BCC IT Director, Inspector General, and General Auditor I reviewed the report and concluded that the controls in the SOC 2 report aligned with BCC IT standards and policies.

Though the application's functionality largely met the County's needs, AEP and HHS had to create the following compensating controls:

- Since access controls in *Submittable* did not provide sufficient segregation of duties between the system administrator and application approver roles,
 - A combination of manual and automated workflow controls were implemented and screens and reports were continuously monitored individually by the AEP Executive Director, Director, and Manager, Business Development to ensure no one could alter, delete, or add unauthorized data without detection.
 - System administrator activity in HHS was monitored by a Financial Analyst in the Budget department on a monthly basis to ensure no one altered, deleted, or added unauthorized data without detection.

- Since *Submittable* can only limit duplicate submission from users with the same email address, a manual search process was implemented to detect duplicate applications.

Background

The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a \$2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic in the United States. The spending included \$339.8 billion provided to state and local governments.

Lake County was allocated \$64 million of the CARES Act funds through the State of Florida Coronavirus Relief Fund (CRF) in June 2020. The Board of County of County Commissioners allocated these funds to be deployed directly to businesses and residents directly impacted by the pandemic.

The HHS managed the rental, mortgage, and utility assistance programs and AEP managed the business assistance programs. A cloud-based software titled *Submittable* was selected to accept, review, and make-decisions on digital applications for these programs. In the *Submittable* SOC 2, Type 2 report, *Submittable* Inc. identified Complementary User Entity Controls that must be implemented by the County in order for their controls to function properly. These controls were reviewed during this audit.