

Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2020

Finding	Recommendation(s)	Management Response as of October 23, 2019	Management Response as of April 23, 2020	Anticipated Completion Date & Contact
Consumer service records had missing or incomplete documentation.	We recommended DVR include a review of CSRs in its monitoring activities.	Concur. VR will conduct at minimum an annual random review of Suncoast’s CSRs.	VR has conducted review of CSR notes and compared them to hours the SCIL submitted for payment. Because of restrictions on travel we will have to devise another way to physically inspect CSRs. However we will still continue to review CSR case notes and compare them to hours submitted for payment.	July 2020.
The SCIL did not maintain proper fiscal oversight.	We recommended DVR perform periodic reviews to ensure expenditures are allowable, allocable, reasonable, and necessary to the performance of the contract.	Concur. The SCIL is now on a cost reimbursement contract and all expenditures will be reviewed monthly to ensure they are necessary to perform the contract.	The SCIL continues to be on a cost reimbursement contract and all expenditures are reviewed monthly. SCIL will continue to be on cost reimbursement for the ’20-’21 contract year.	Ongoing until July 1, 2021.
The SCIL did not record service hours accurately or by funding source.	We recommended DVR periodically request and review supporting documentation for the	Concur. VR will request documentation supporting service hours submitted by SCIL.	As part of the cost reimbursement process VR requests and reviews sign – in sheets and CSR notes to	Ongoing until SCIL is removed from cost reimbursement.

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	service hours submitted by the SCIL through the invoices.		verify hours SCIL reports being provided to consumers.	
DVR did not conduct monitoring in accordance with the monitoring plan.	We recommended DVR conduct monitoring in accordance with the risk assessment and monitoring plan. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to the SCIL and ensure corrective action has been initiated on noted deficiencies.	Concur. VR has updated the risk assessment and monitoring plan and initiated a corrective action plan to address OIG noted deficiencies.	VR reviews progress on an on-going basis of SCIL progress in implementing recommendations specifically targeted to alleviate deficiencies identified in the OIG audit.	Ongoing: VR will continue to review SCILs progress of towards addressing noticed deficiencies and will report results to the SCIL at the conclusion of each monitoring activity.
Consumer service records had missing or incomplete documentation.	We recommended the SCIL enhance its procedures to ensure they maintain all required documents in the CSRs, including eligibility determinations. We additionally recommended	Concur. Suncoast Center for Independent Living will develop a checklist that notes when each of the following has been done: Eligibility Documentation; Disability Documentation; IL Plans properly signed and dated	SCIL developed a checklist/spreadsheet to go in all files to ensure all documentation is collected. The checklist will ensure all the files show documentation of	Contact- Harvey Brooks & Nicholl Hand Completed and implemented changes on-going

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	<p>the SCIL establish and maintain IL plans with consumers, document the joint development of the plan, and conduct and document timely annual reviews.</p>	<p>by consumer & staff; and Annual Reviews. The documentation will also include the signature of the responsible employee along with a date. In conjunction with this, a spreadsheet will be developed as a master list with each consumer placed on the list in an effort to simplify the task for continued compliance.</p>	<p>Eligibility, Disability, IL plans signed & dated by consumer and staff. All CSR files will also be reviewed annually. In order to be compliant all staff and management have been trained and are using the COMS system as a more efficient way of record keeping along with the hard copy files. SCIL has also established a sign in/out procedure for all guest, staff, and consumers that enter and leave the SCIL premises. All employee files are kept in the E.D and the P.D office in a locked filing cabinet.</p>	
<p>The SCIL did not maintain proper fiscal oversight.</p>	<p>We recommended the SCIL maintain financial records in accordance with contract</p>	<p>Concur. Moving forward SCIL will incorporate as a matter of policy and procedure a records</p>	<p>SCIL has recently hired a new CPA Stephen Wicker to oversee the financials, and</p>	<p>Contact- Harvey Brooks & Stephen Wicker</p>

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	<p>terms to support expenditures incurred. We recommended the SCIL enhance its procedures to ensure expenses funded through DVR’s contract are allowable and appropriately reflected in budget reconciliations by funding source. We recommended the SCIL ensure employees accurately and consistently allocate work hours across funding sources on the submitted timesheets. We recommended the SCIL maintain the petty cash in accordance with policies and procedures with completed and approved vouchers.</p>	<p>keeping protocol to meet the contract requirements and ensure that it is compliant with CFR Part 75.302. Also, the Board Treasurer will randomly audit for records compliance for annual meeting report and the New Executive Director will be trained with assistance from VR and other Independent Living Fiscal Personnel. Training schedule to follow. A new time sheet will be used with proper allocation documentation embedded within the time sheet. The Fiscal Policies and Procedures will be updated by the Certified Public Accountant. The Petty Cash will be increased to \$500.00 with replenishment only after proper documentation required is received and approved. Also, petty cash needs to be signed out and must</p>	<p>begin the revision of SCIL’s fiscal policy and procedures As well as make sure we are in compliance with CFR part 75.30. and maintain proper financial records. SCIL is also in the process of acquiring new Board members, and will start the auditing of fiscal record keeping by the Treasurer. SCIL began using the COMS system to clock in/out to ensure more accurate time keeping. By using the COMS system this also enabled SCIL to establish the needed ratios across staff payroll via SCIL’s different funding sources. A report can be given to accounting at any time to ensure quality control within the Quick books record keeping as well. SCIL implemented a petty cash system with the increase of</p>	<p>Fiscal revisions Completion date - 9/23/2020 COMS clock in/out, Petty Cash record keeping.- Completed - 10/2019 implemented and on-going. Contact- Harvey Brooks & Nicholl Hand</p>

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		be approved by the Executive Director.	petty cash to \$500.00. The petty cash is kept in a lock box in the IL office. Petty cash will only be used for reimbursements under \$50.00 and with proper documentation, such as a receipt or invoice. Anything over \$50.00 MUST have prior authorization before purchase and will only be reimbursed via check and this could take up to two weeks.	
The SCIL did not record service hours accurately or by funding source.	We recommended the SCIL consistently and accurately record services hours in the COMS systems by funding source and ensure the hours submitted to DVR through invoices are supported and accurate. We recommended the SCIL review service hour documentation and ensure hours are properly	Concur. Invoices submitted will be done in the proper time frame and reported to the Board of Directors quarterly to help ensure compliance. All employees will have extensive training on the COMS system. Board members will also train on the system. A Board member shall be assigned to review with the Executive Director monthly	SCIL had extensive training in the COMS system. A “clean up” was done of any inactive consumers and all that were able to be closed were. (the COMS system does NOT always allow you to close files if you were not the person who originally opened the file) Consumers that are currently active at SCIL now have up to date working files in COMS.	Contact- Harvey Brooks & Nicholl Hand Completed- COMS training- 11/2019 and on-going COMS record keeping clean-up- 1/2020

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	<p>categorized and only assigned to active consumers upon receipt of services.</p>	<p>the status of the work being done in COMS and report to the Board in conjunction with the Executive Director to ensure all contractual requirements are being met.</p>	<p>The invoices and services hours are being kept up on a more-timely manner and are currently up to date with the state. These reports will be submitted to the Executive Director monthly from the COMS system. The executive Director will prepare the invoicing for the state in order to receive funding. At any time the board may request to review these records in order to ensure accuracy. SCIL is in the process of doing a follow-up with staff, since working more extensively in the COMS database, compiling any questions and submitting them to the COMS support network to ensure continued training and help with record keeping in the COMS database. SCIL has been working to get all VR invoicing with proper</p>	

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			back up documentation submitted on time.	
The SCIL did not conduct all background screenings in accordance with the contract.	We recommended the SCIL conduct all background screenings according to the contract and Florida Statutes. We additionally recommended the SCIL to not hire a person in any role that requires a background screening until the background screening is completed and the person is determined eligible to provide services.	Concur. Moving forward SCIL will conduct all background screenings in accordance with the contract through the proper agency.	SCIL will conduct all the background/drug screening necessary by FL law in order to be employed at a CIL. No employee will be allowed to start the position until the screenings are received and cleared.	Contact- Harvey Brooks & Nicholl Hand Back ground check compliance- Completed & implemented - 10/2019
The SCIL did not always follow its own internal policies and the policies are outdated.	We recommended the SCIL update the Fiscal Policy and Procedures. We recommended the SCIL consistently follow its established policies and procedures including proper monitoring of the Executive Director. We additionally recommended the SCIL	Concur. Moving forward the SCIL will adhere to the established policies and procedures. The SCIL by-laws will be revised and reviewed by the Board and attorney. Inventory will be conducted immediately and updated annually to coincide with the end of the fiscal year. New Executive	SCIL conducted a preliminary inventory on all durable medical equipment including computers, and power chairs. An inventory was also done on all office equipment. SCIL was in the process of conducting	Contact- Harvey Brooks & Nicholl Hand Digital inventory completion- 9/30/2020 Update of fiscal and SCIL policy & Procedures

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	<p>maintain inventory records and conduct physical counts of inventory on an annual basis.</p>	<p>Director Probationary period will be extended due to the Board's inability to properly assist or evaluate his performance while the Audit and VR have been the focus. The Executive Director will be evaluated annually at the end of the fiscal year.</p>	<p>another more thorough inventory with a digital scanner and barcode system, making sure all equipment and office equipment was marked with a barcoded sticker. Our goal in this is to move the inventory process to a digital online form. We were not able to complete due to everything being put on hold with the Board change over and then the CORONA virus. SCIL will conduct this inventory annually. The Executive Director probationary period is extended under the board of director's discretion, due to their focus being on the Audit and Voc. Rehab. The SCIL Programs have their own current policy and procedural manuals. The By-Laws, Fiscal</p>	<p>estimated completion- 9/30/2020</p>

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			policy & Procedures and SCIL Policy & Procedures are currently being revised as SCIL will be adapting the DAC (Disability Achievement Center's) By-Laws, Fiscal Policy & Procedures, and Policy & Procedures manuals.	