

**Office of Inspector General
BFCO Grants Monitoring**

Report #A-1617-011

June 2017

Executive Summary

In accordance with the Department of Education’s fiscal year (FY) 2016-17 audit plan, the Office of Inspector General (OIG) conducted an audit of the Bureau of Family and Community Outreach (BFCO) grants monitoring. The purpose of this audit was to review the grants monitoring process as conducted by the bureau and to determine if there is overlap of grant resources amongst grant recipients.

During this audit, we noted that BFCO’s grant monitoring process does not identify overlap amongst grant recipients, and we determined that grant recipients and sub recipients served the same clients with multiple grants for the same purpose. Additionally, BFCO did not provide timely feedback to sub recipients, did not conduct risk assessments timely, and did not review monthly deliverables timely. The Audit Results section below provides details of the instances noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included an examination of BFCO grants monitoring during FY 2015-2016 and FY 2016-2017.

We established the following objectives for our audit:

1. Determine if BFCO is effectively monitoring Family and Community Outreach Grants.
2. Determine if BFCO has sufficient internal controls in place to identify overlap amongst grant recipients.

To accomplish our objectives we reviewed applicable laws, rules, and regulations; interviewed appropriate department staff; reviewed BFCO policies and procedures; reviewed a sample of state and federal grants and the related documentation; reviewed the monitoring processes for 21st Century Community Learning Centers grants and state-funded grants; reviewed on-site reviews and desk reviews of grants and supporting documentation; analyzed program data, supporting grant documentation, and evaluations; and reviewed the grant risk assessments.

Background

The department’s Bureau of Family and Community Outreach (BFCO) provides resources, recognition, and technical assistance to increase family engagement and promote children’s success in education through grant awards to schools and community-based education programs. The department receives federal funding from the U.S Department of Education to administer

21st Century Community Learning Center (21st CCLC) programs in Florida. The 21st CCLC program office is housed in BFCO. According to Title IV, Part B, Section 4201(a), the grant's purpose is to "provide opportunities for communities to establish or expand activities in community learning centers." The 21st CCLC programs provide academic enrichment opportunities during non-school hours for children, particularly in high-poverty and low-performing schools. In addition to the federal grants, BFCO administers state grants for school and instructional enhancement, mentoring, and student attire.

State laws and regulations require the department to monitor the implementation of state-funded programs to assure compliance with state rules, regulations, and the approved application and to ensure that program objectives are being met. Federal and state laws and regulations also require the department to monitor the implementation of federal programs. The monitoring is necessary to ensure all individuals receiving 21st CCLC services receive fair, equal, and significant opportunities to obtain high quality educational and enrichment activities through the program. The monitoring also ensures that recipients use the state and federal awards for authorized purposes and achieve their performance goals.

BFCO administered 188 grants during FY 2015-2016, including 27 state grants totaling \$24,255,844.00 and 161 federal grants totaling \$62,896,358.00. The number of grants increased in FY 2016-2017 to 320 grants, including 127 state grants totaling \$28,749,275.00 and 193 federal grants totaling \$66,882,830.00.

Audit Results

Finding 1: BFCO's grants monitoring process does not include tools or procedures to identify overlap amongst grant recipients and sub recipients.

Monitoring processes should include internal controls to ensure grant recipients and sub recipients¹ are not serving the same clients with multiple grants for the same purpose. Eliminating duplication and unnecessary overlap in grant award funding can save public dollars and minimize waste. The Bureau's Standard Operating Procedures and monitoring process for state and federal grants do not contain provisions for determining whether grant clients are participating in both state funded programs and federal 21st CCLC programs. The grant monitoring is primarily concerned with quarterly data reporting and financial oversight of the grants.

BFCO currently tracks grant recipients and sub recipients on spreadsheets by fiscal year. The spreadsheets include the recipient's and sub recipient's name and award number; however, they do not identify the locations served by the recipients and sub recipients. We reviewed the recipients and sub recipients in the Florida Grant System, which contains an identifier column with locations. We noted that BFCO did not use the identifier column consistently. Per BFCO staff, in order to ensure recipients and sub recipients are not being paid from multiple grants for the same client services, they attempt to ensure grants for the same locations are sent to different age groups (ex: elementary school vs. middle school). We reviewed a sample of grants and identified a 21st CCLC grant and a Florida Alliance of Boys and Girls Club state grant that each assisted 2nd – 4th grade children at the Collier Boys and Girls Club. Identifying the locations

¹ Sub recipients are providers who receive federal funds. Recipients are providers who receive state funds.

served by the grant recipients and sub recipients would allow the grant monitors to focus on areas receiving multiple grants in order to ensure clients are not being served through multiple grants for the same service.

BFCO also does not track the clients served by grant recipients and sub recipients. Starting in FY 2016-2017, sign in sheets and rosters are required to be sent in as monthly deliverables for the grants; however, BFCO staff does not compare the rosters to ensure grant clients are not being served by multiple grants. The rosters are currently submitted in various forms to the department.

Insufficient monitoring tools and processes limit the ability of BFCO to ensure grant recipients and sub recipients are not serving the same clients with multiple grants. This duplication of grant payments could lead to wasted grant funds and a limited ability to serve the maximum number of clients.

Recommendation

We recommend that BFCO implement tools and processes to track recipients and sub recipients by location so they can identify recipients and sub recipients that receive multiple grants for the same client services. These tools and processes may include but not be limited to:

- Recording addresses and other identifying information on each recipient and sub recipient,
- Requiring recipients and sub recipients to submit initial rosters on the clients they serve in an electronic format complete with demographic information so individual clients can be identified and compared across multiple grants,
- Creating a database to house all sub recipient and client information to facilitate data analytics; and
- Tracking clients served by grant recipients and sub recipients that receive multiple grants and periodically conducting data analyses to determine whether grant recipients and sub recipients are paying for the same client services through multiple grants.

BFCO Management Response

We agree that neither the monitoring process for federal or state grants include tools or procedures to identify overlap. We will work towards the creation of a database for BFCO awards as there is funding available for monitoring of the federal awards. Also, we are considering the feasibility of a legislative budget request to build a reporting database.

Finding 2: Grant recipients and sub recipients served the same clients with multiple grants for the same service.

Monitoring processes should include internal controls to ensure grant recipients and sub recipients are not serving the same clients with multiple grants for the same service. Eliminating duplication and unnecessary overlap in grant award funding can save public dollars and minimize waste.

BFCO awarded a federal 21st CCLC grant to the Collier County Boys and Girls Club. BFCO also awarded a state grant to the Florida Alliance of Boys and Girls Club who allocated funds to the Collier County Boys and Girls Club. The state grant funds provide for mentoring and student assistance initiative (SAI) programs for selected 5th-12th grade club members and SAI programs for all program members for at least one session per week. The Collier County Boys and Girls Club 21st CCLC grant serves 248 at risk 2nd-4th grade students during after school hours (2.5 hours/day) and on school holidays (10.5 hours/day). Per the 21st CCLC grant, the club will include academic and personal enrichment activities to support and enhance students' academic achievement and personal growth. The Collier County Boys and Girls Club received \$317,000 for its 21st CCLC grant and \$157,150.41 from the Florida Alliance of Boys and Girls Clubs. The statewide 21st Century request for proposal states, "Applicants must maintain the same level of services throughout all the years of funding independently of planned reductions. This may be accomplished by supplementing the 21st CCLC grant funds with other resources including federal, state, and local resources, including in-kind contributions."

We compared grant clients from the state and 21st CCLC attendance sheets for the month of October 2016 to determine if the Collier County Boys and Girls Club funded services to the same client from both grants. The Collier Boys and Girls Club provided attendance records for their state grant SAI activities, which included Power Hour and Triple Play sessions. We retrieved the 21st CCLC sign-in and sign-out sheets from the 21st CCLC website. Since the 21st CCLC grant funds 2.5 hours for the select at risk 2nd-4th grade students (approximately 3:00 pm-5:30 pm), students funded by both grants should receive at least one SAI activity in addition to the 2.5 hours funded by the 21st CCLC grant, unless the club is using supplemental funds to support the SAI activity.

We compared the SAI activity attendance sheets to the 21st CCLC sign-in and sign-out sheets to determine whether the identified 21st CCLC students attended a SAI session after 5:30. We identified 244 students listed on both the 21st CCLC sign-in and sign-out sheets as well as the state grant SAI attendance sheets. Of the 244 identified students, 44 did not attend an SAI session after 5:30. Therefore, it appears the Collier Boys and Girls Club used funding from the Florida Alliance state grant for 44 2nd-4th grade students that were already funded under the 21st CCLC grant. We determined BFCO was unaware the clubs were using state grants as supplemental funds for 21st CCLC programs. See Table 1.

Table 1: Students served by multiple grants

Grade	# of students identified in both grants	# students who did NOT attend a SAI activity after 5:30
2	70	1 (1%)
3	85	14 (16%)
4	89	29 (33%)

Per the Collier County Boys and Girls Club, 14 of the 44 identified students participated in an SAI activity after 5:30. The Collier CCLC program runs from 3:30pm until 6:00pm. Collier staff determined the anomalies were due to an error in reporting by comparing data from their database with actual attendance rosters and checkout times. They plan to correct the errors in the database. For the thirty remaining students, Collier staff noted the students were in approved 21st CCLC programming.

We also noted multiple anomalies in the attendance records from the Collier County Boys and Girls Club. Staff marked students present at activities after they had been signed out for the day and did not mark students present at activities after the student had been signed into the club. Due to the poor attendance reporting, it is difficult to determine whether students are attending activities as required by both the 21st CCLC and state grant.

Poor attendance reporting limits the department's ability to monitor services funded by the grants and casts doubt that the sub recipient is providing services in compliance with grant terms. During FY 2016-2017, eleven Boys and Girls Clubs with 21st CCLC grant awards received funding allocations through the Florida Alliance of Boys and Girls Clubs state grant. ²

Recommendation

We recommend that BFCO periodically conduct data analyses to determine whether the same grant recipient is serving grant clients through multiple grants. We recommend that BFCO conduct structured, on-site monitoring to Boys and Girls Clubs that receive both 21st CCLC grants and state grant allocations from the Florida Alliance of Boys and Girls Clubs to ensure compliance with grant terms and ensure attendance reporting anomalies are corrected. We additionally recommend BFCO revise the Florida Alliance contract language to ensure consistent scopes of work.

We recommend that the Collier County Boys and Girls Club improve its attendance record keeping.

BFCO Management Response

We have added an element to the 21st CCLC risk assessment to determine if programs have other funding. If agencies have other funding sources, this increases their score on the newly developed risk assessment. The new risk assessment will be conducted in August of 2017. Additionally, we will review the general risk assessment document submitted by all recipients of federal funds as part of the approval process (DOE 610 or 620). Subsequently, desktop and onsite monitoring will be scheduled and conducted

Collier County Boys and Girls Club Response

The Boys & Girls Club of Collier County (BGCCC) does not serve the same clients with multiple grants for the same service.

BGCCC does recognize the need for improved attendance record keeping to ensure all data is correct and accurate. When asked to pull SAI records, due to unclear coding in our attendance database all students (21st CCLC and non-21st CCLC) were unknowingly pulled and submitted in the areas of Triple Play Daily Challenge and Power Hour. Both of these are approved 21st CCLC and SAI activities but are separated at the Club so there is no crossover of students and, most importantly, no crossover of finances. This separation was not reflected in the reports that

² The additional 10 club sites, which received funds from both a Federal Alliance state grant and a 21st CCLC grant, fell outside of the scope of the audit and therefore did not receive a detailed analysis.

BGCCC submitted because of coding issues. Through this audit this issue was discovered and we worked to immediately rectify the issue.

Additionally noted was that 30 students did not receive a weekly required SAI activity after 5:30pm however in the BGCCC signed (6/14/16) contract with the Florida Alliance that runs from July 1, 2016-June 30, 2017 under scope of work #2 “Student Assistance Initiative program from BGCA - Selected Academic Success, Character and Leadership Development, Healthy Lifestyles and/or from Community for Education Foundation - Curriculum will be provided to Club members (5th -12th grade) for a minimum of one program per month”. BGCCC complies with this requirement and provides at a minimum one SAI program per month as outlined in contract

OIG Response

The signed contract between Florida Alliance and the department additionally states the “Organization will provide SAI programs from the BGCA approved program listing to Club members one session per week to 35,000 Club members throughout Florida starting September 2016 – June 30, 2017.” Due to the conflicting language in the Florida Alliance contract, we recommended BFCO revise the contract language to ensure consistent scopes of work.

Finding 3: BFCO did not provide timely feedback to sub recipients.

Section 2 Code of Federal Regulations (CFR) Part 200.331(d) states, “All pass through entities must monitor the activities of the sub recipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and the conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the sub recipient must include:

(2) Following-up and ensuring that the sub recipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the sub recipient from the pass-through entity detected through audits, on-site reviews, and other means.”

BFCO conducts desktop monitoring, on-site monitoring, and limited scope monitoring of its federal grants based on annual sub recipient risk assessments. For the FY 2015-16 monitoring schedule, the bureau scheduled reviews for 23 grant sub recipients covering 38 total grants [09-03-14]. The schedule included 14 site visits to sub recipients covering 27 grants, 8 desktop reviews covering 10 grants, and one on-site limited scope review. The reviews included FY 2014-15 grants, FY 2015-16 grants and four FY 2016-17 grants. We determined BFCO did not begin sending notices to grant sub recipients of upcoming monitoring reviews until January 2016. The onsite visits and desktop monitoring occurred from February 2016 through November 2016. However, as of March 2017, the bureau had sent only three reports to the sub recipient with three other reports drafted and awaiting approval.

We noted the FY 2015-2016 structured monitoring site visits were conducted by the BFCO compliance monitoring unit comprising of a lead reviewer and two Monitoring and Compliance Specialist positions. The 21st CCLC Director also attended two of these on-site reviews. While

the bureau is significantly behind schedule in conducting its monitoring, only one monitoring team is in the field conducting structured monitoring of 21st CCLC programs.

Per BFCO staff, the reason for the delays in monitoring was due to corrective actions taken in response to an Auditor General (AG) report issued in March 2016. The AG found that the department did not always communicate to sub recipients deficiencies identified during monitoring or perform follow up procedures to determine whether corrective action was implemented for deficiencies identified during the subaward monitoring process. In response, BFCO reviewed the 27 reports mentioned in order to identify appropriate monitoring plans for each program. The estimated corrective action date was December 31, 2016.

As a result of delayed monitoring and reporting, grant recipients deemed “very high risk” may not receive structured monitoring until late in the fiscal year or into the following year. In addition, BFCO will not be able to provide timely monitoring feedback to sub recipients and ensure noted deficiencies have been corrected.

Recommendation

We recommend that BFCO enhance their structured monitoring process to expedite report processing so they can provide more timely feedback to the grant sub recipients. We additionally recommend BFCO allocate additional staff to conduct structured monitoring on-site visits.

BFCO Management Response

The 21st CCLC Monitoring and Compliance Unit has been given a deadline of June 30, 2017, to submit all reports to BFCO leadership for review. We anticipate that all reports will be ready for routing by July 31, 2017. We anticipate all reports will be disseminated by mid Fall. We have created a timeline for the 17-18 work of the Monitoring and Compliance Unit and are currently developing the process for implementation.

Finding 4: BFCO did not conduct risk assessments timely.

Section 2 CFR Part 200.33 states, “All pass through entities must evaluate each sub recipients’ risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate sub recipient monitoring described in paragraph (e) of this section, which may include consideration of such factors as:

- (1) The sub recipient’s prior experience with the same or similar sub awards;
- (2) The results of previous audits including whether or not the sub recipient receives a Single Audit in accordance with Subpart F - Audit Requirements for this part, and the extent to which the same or similar subaward has been audited as a major program;
- (3) Whether the sub recipient has new personnel or new or substantially changed systems; and
- (4) The extent and results of Federal awarding agency monitoring (e.g., if the sub recipient also received Federal awards directly from a Federal awarding agency).”

BFCO conducts sub recipient risk assessments to evaluate the variables associated with the operation of the 21st CCLC programs and assigns a rating to the level of risk associated with each sub recipient. The Monitoring and Compliance Unit uses the risk assessment to determine the appropriate structured monitoring strategy for each sub recipient. The variables include level of performance on specific indicators including the rate of expenditures, utilization, average daily performance, reporting quality and timing, and progress towards objectives. The risk assessment also identifies operational risk to include the amount of funding, number of grants, organizational changes, and monitoring or audit results. Based on the risk assessment, BFCO rates each sub recipient as low, moderate, high, or very high risk. The sub recipients rated as very high risk are assigned a more comprehensive monitoring strategy.

We identified a lack of timely risk assessments for planning monitoring schedules for FY 2015-16 and FY 2016-17. Per BFCO staff, annual risk assessments are conducted in the fall of each year. We determined BFCO conducted the last risk assessment based on FY 2014-15 information. The FY 2015-16 monitoring schedule was based on the FY 2014-15 risk assessment; therefore, some of the grant sub recipients deemed as high risk in FY 2014-15, did not receive on-site reviews until the second half of FY 2015-16. Since BFCO conducted the reviews using a dated risk assessment, first-year grant recipients for FY 2015-16 did not have their data reflected.

As of March 2017, BFCO has not developed a FY 2015-16 risk assessment even though it has begun the FY 2016-17 review cycle. Lacking a current risk assessment may contribute to high risk grants not being properly identified or monitored in a timely fashion. In addition, developing risk assessments halfway through the fiscal year does not allow the BFCO staff sufficient time to conduct monitoring visits or to produce reports in a timely manner. As no risk assessments took place in FY 2015-16 or FY 2016-17, the bureau is further behind in its structured monitoring, and the selection of grant sub recipients for reviews is not currently based on a current risk assessment.

Recommendation

We recommend that BFCO complete annual risk assessments to ensure structured monitoring is based on risk, new grants are identified, and variables are evaluated appropriately. We additionally recommend BFCO conduct risk assessments early in the fiscal year to identify high risk grant sub recipients and promptly conduct monitoring visits.

BFCO Management Response

We worked to revise the risk assessment in May 2017. It is now developed and will be conducted in August 2017. Additionally, we will review the general risk assessment document submitted by all recipients of federal funds as part of the approval process (DOE 610 or 620).

Finding 5: BFCO did not review monthly deliverables timely.

Per the FY 2016-2017 statewide 21st CCLC request for proposal, “All funded sub recipients are required to upload evidence of deliverable and activities. The deliverables are due on the 15th

day of the month and the deliverables will be reviewed and monitored to determine compliance with the program requirements. Documentation submitted to support the completion of tasks will be reviewed on a monthly basis within five (5) days of submittal or the listed due date. Programs that do not submit the required data or do not submit the data in an acceptable form within the given time frame as approved by the program office, may receive a reduction in funding of five (5) percent per occurrence or the budget amount related to the activity, whichever is larger. Further, programs that do not submit the required data will not receive any additional funding until all data reporting obligations have been met and deemed acceptable by the 21st CCLC program office. This included all data whether required by the FDOE or as part of the USED data reporting requirements.”

BFCO’s standard operating procedures state the 21st CCLC program office is responsible for reviewing the documentation and reports submitted by the sub recipients. The Program Development Unit is charged with the primary responsibility for review and approval of deliverable documentation. The sub recipients submit deliverable documentation through a web-based system, which allows BFCO staff to approve, deny, or request additional documentation and information.

We reviewed the timeliness of deliverable submissions for 18 sampled grant sub recipients for the months of October 2016 and November 2016. The 18 sampled grant recipients submitted data for 90 deliverables for the month of October 2016 (five deliverables per recipient) and 108 deliverables for the month of November 2016 (six deliverables per recipient). The sub recipients submitted 26 of the 198 (27%) October and November deliverables after the required due date. The submissions ranged from one to 30 days after the due date.

We additionally compared the dates the sampled sub recipients submitted the deliverables to the 21st CCLC website to the dates the BFCO staff approved or declined the deliverable. Of the 18 sampled sub recipients, ten were community based and eight were school districts. The ten community-based grant recipients submitted 110 deliverables for October and November 2016. BFCO reviewed the deliverables from the same day to 56 days after submission. BFCO reviewed 29 of the 50 deliverables (58%) within the required five days for October and reviewed 22 of 60 deliverables (37%) within five days for November. The 59 deliverables that BFCO reviewed after the fifth day ranged from one day late to 51 days late. Per the RFP, reimbursement with performance applies to the community and faith based organizations and any other non-public district entities. Payment is rendered upon submission of the documented allowable reimbursements plus documented completion of specific performance objectives.

The eight sampled school districts submitted 88 deliverables for October and November 2016. BFCO approved 44 (50%) and declined three (3%) of the submitted deliverables. BFCO staff had not approved or declined the remaining 41 (47%) submitted deliverables as of February 20, 2017. BFCO reviewed the deliverables from the same day to 71 days after submission. BFCO reviewed 12 of 40 deliverables (30%) within the required five days for October, and nine of 48 (19%) deliverables within five days for November. The 57 deliverables that BFCO reviewed after the fifth day ranged from four days late to 66 days late. As of February 20, 2017, the sub recipients had not submitted additional documentation for the three declined deliverables. The department paid all three school districts for these months despite their declined deliverables.

We additionally did not find supporting evidence that BFCO followed up or reviewed the deliverables submitted by school districts on a timely basis. Per the RFP, public entities receive federal cash advances. Agencies eligible to receive the advances must maintain all program deliverables up to date. Per BFCO staff, the Comptroller's staff has a log in and can review the 21st CCLC grants deliverables; however, BFCO does not contact the Comptroller's Office to let them know whether deliverables have been met and approved.

BFCO required the sub recipients to submit a baseline data update as a November 2016 deliverable. The data serves as the baseline for measuring progress towards program objectives in the subsequent data collection and reporting deliverables. The sub recipients submitted the required data; however, BFCO staff had not approved or declined any of the baseline submissions and there is no evidence that BFCO attempted to communicate with the recipients. Per BFCO staff, there is currently only one individual who reviews the baseline data deliverable.

During the course of the audit, BFCO staff began reviewing submitted deliverables as we notified them of the areas of concern. Delayed or incomplete reviews of submitted deliverables could lead to BFCO paying sub recipients for deliverables not achieved. As only three of 198 deliverables were declined in our sample (with no further action taken to correct the three incomplete deliverables), monthly monitoring of deliverables appears to involve less risk for grant sub recipients and draws labor resources away from structured on-site monitoring. These resources could be better used conducting onsite monitoring, which tends to identify more noncompliance issues. Even though BFCO completed only three on-site monitoring reports during our audit period, they identified instances where program activities were not designed in collaboration with the regular school day; time reporting procedures did not meet the requirements; the sub recipients incurred expenditures not allocable to the 21st CCLC program; and the sub recipient did not maintain sufficient documentation. At present, six Program Development Specialists review monthly deliverables for 193 grant sub recipients and three staff positions are vacant.

Recommendation

We recommend that BFCO ensure review of deliverables occurs during the required timeframe. We recommend that BFCO develop a process to inform the Comptroller's office of approved or declined deliverables for public entities. We additionally recommend that BFCO prioritize structured on-site monitoring of 21st CCLC programs in order to identify significant deficiencies.

BFCO Management Response

The Bureau of Contracts, Grants, and Procurement Management is working with the Comptroller's Office to develop a department-wide procedure for addressing the status of deliverables for all programs including the cash-advance (public entity) programs. By August 30th, we will meet with our contact in the Comptroller's Office to ensure the implementation of the new procedures. We will plan to implement the options by September 30th coinciding with the due date for the first set of deliverables for the 17-18 program year. As noted in the RFP/A, deliverables are to be reviewed within five days of submittal or the listed due date. We have realigned the deliverables for the 2017-2018 year to streamline the reporting process to allow for more timely submission from programs and timely review for the team.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Bureau of Family and Community Outreach and staff for their assistance during the course of this audit. Our fieldwork was facilitated by the cooperation and assistance extended by all personnel involved.

To promote accountability, integrity, and efficiency in state government, the OIG completes audits and reviews of agency programs, activities, and functions. Our audit was conducted under the authority of section 20.055, F.S., and in accordance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The audit was conducted by James Russell and supervised by Tiffany Hurst, Audit Director.

Please address inquiries regarding this report to the OIG's Audit Director by telephone at 850-245-0403. Copies of final reports may be viewed and downloaded via the internet at <http://www.fldoe.org/iq/auditreports.asp#F>. Copies may also be requested by telephone at 850-245-0403, by fax at 850-245-9419, and in person or by mail at the Department of Education, Office of the Inspector General, 325 West Gaines Street, Suite 1201, Tallahassee, FL 32399.