

**Office of Inspector General  
High School/High Tech Program**

**Report #M-1213-010**

**July 2015**

---

**Executive Summary**

In accordance with the Department of Education’s fiscal year 2012-13 audit plan, the Office of Inspector General conducted a review of the High School/High Tech (HS/HT) Program, which is administered by the Able Trust through a contract with the Division of Vocational Rehabilitation (DVR). The purpose of this review was to ensure DVR and the Able Trust were adequately governing and monitoring the HS/HT Program. During this review we noted that, in general, DVR and the Able Trust had sufficient internal controls in place to ensure the delivery of HS/HT services. However, there were instances where DVR and the Able Trust could strengthen their controls. For example, we cited instances where the Able Trust did not ensure HS/HT sites met required program outcomes, and DVR did not effectively monitor the contract. The Audit Results section below provides details of the instances noted during our audit.

---

**Scope, Objectives, and Methodology**

The scope of this review included transition services provided through the High School/High Tech Program during the period of July 1, 2012, through May 31, 2013. We established the following objectives for our review:

1. Determine if DVR and the Able Trust have adequate internal controls in place to ensure effective delivery of HS/HT Program services to eligible clients;
2. Determine whether the Able Trust operates within the terms and conditions of the contractual agreement; and
3. Determine whether DVR effectively manages and monitors the contract for compliance.

To accomplish our objectives we reviewed applicable laws, rules, and regulations; interviewed appropriate DVR and Able Trust staff; reviewed contract #10-123, its amendments, and supporting documents; reviewed policies and procedures; conducted an onsite visit of a selected HS/HT site; and reviewed a sample of program files.

---

**Background**

The purpose of the Florida HS/HT Program is to encourage students to pursue careers in the technical fields of science, mathematics, engineering, and technology. The Florida HS/HT program is modeled after the U.S. Department of Labor, Office of Disability Employment Policy (ODEP) HS/HT Program, a national transition program established to help youths with disabilities prepare for careers in technology-focused industries. ODEP provides grants to states to develop a state infrastructure to support the expansion of the HS/HT Program. Through

research and consultation with the National Collaborative on Workforce and Disability for Youth, the key factors contributing to successful transition were identified and resulted in the development of the *Guideposts for Success* for transition-age youth. The five categories of *Guideposts for Success* are:

1. School-based preparatory experiences
2. Career preparation and work-based learning experiences
3. Youth development and leadership
4. Connecting activities
5. Family involvement and supports

In Florida, DVR contracts with the Able Trust to provide a source of funding for the continuation of the High School/High Tech program. The Able Trust is a public-private partnership foundation established by the Florida Legislature in 1990. Its mission is to be a key leader in providing Floridians with disabilities fair employment opportunities through fundraising, grant programs, public awareness, and education. The Able Trust youth programs provide career development and transition services to students with disabilities, helping to reduce the dropout rate and prepare young adults for life beyond high school. HS/HT participants are encouraged to set their sights on college and career in the fields of science, technology, engineering, or math. They take field trips to science and technology-related businesses and attractions and receive on-the-job experiences through job shadowing activities and internships.

DVR renewed its contract with the Able Trust effective July 1, 2012, with an end date of September 30, 2015. The contract allocated \$315,160 for fiscal year 2012-13. Contract #10-123 allows the Able Trust to issue memoranda of agreement (MOA) to HS/HT sites that continue to provide services. During the scope of this audit, the Able Trust entered into 17 MOAs with organizations for the administration of 35 HS/HT sites.

## **Audit Results**

---

During our review, we noted that the Able Trust is very committed to providing opportunities to Floridians with disabilities, particularly the youth participating in the High School/High Tech Program. The Able Trust staff go above and beyond in their administration of the program, visiting each site and providing technical assistance where needed. Although the Able Trust has adequate controls in place to ensure delivery of HS/HT services, there were a couple areas where they could provide additional technical assistance to some HS/HT sites.

### **Finding 1: The Able Trust did not ensure HS/HT sites met required program outcomes.**

---

Section IV.10 of the MOAs requires each HS/HT site to achieve a graduation rate of 80% of all seniors served within the grant year. Students graduate through standard diploma, special diploma, certification of completion, or GED.

Review of the participant enrollment lists and the final quarterly program reports revealed that two of the six sampled HS/HT program sites did not meet the 80% graduation rate requirement.

Only three of the four seniors graduated (75%) in the Gadsden County HS/HT program, and only seven of the twelve seniors graduated (58%) in the Leon County HS/HT program.

By not meeting the 80% graduation rate, the sites are not meeting the needs of youth with disabilities transitioning from school to work. The low graduation rate could also indicate the HS/HT funds are not appropriately spent on assisting youths with disabilities prepare for careers in technology-focused industries.

Section IV.8 of the MOAs requires each HS/HT program site to provide “Internships for a minimum of 50% of Internship Eligible students on an annual basis, only two of which may be at the host organization of the HSHT site.” Further, the MOAs specify that each internship must, at a minimum, be two weeks in duration and consist of 10 hours per week or more.

One of the six sampled HS/HT program sites did not provide internships for a minimum of 50% of internship eligible students. Only two of six students (33%) at the Marion County HS/HT site received internship placements. The HS/HT coordinator offered internship placement to an additional student, but he was unable to complete it due to health reasons.

The remaining sampled HS/HT sites met the internship placement requirement, although internships at two HS/HT sites did not meet the additional requirements. One of the five interns at the Leon HS/HT site did not meet the minimum requirement of two weeks in duration. The intern worked 30 hours for only one week. The HS/HT coordinator indicated that the internship was structured to accommodate the mentor, as the mentor felt the student would learn and retain more if he participated daily. The student’s transportation also mandated that any day he came would need to be a full day.

Six of the seven interns at the Wakulla HS/HT site did not meet the minimum requirement of 10 hours per week. Four interns averaged seven hours per week, one intern averaged five hours per week, and one intern averaged less than two hours per week. The remaining intern did not meet the minimum requirement of two weeks in duration. The intern worked 13 hours for only one week.

The HS/HT coordinator indicated the shorter workweeks for the four interns averaging seven hours per week were the result of the students receiving an extended lunch period. The students recorded their lunchtime as a break, when in fact they stayed with the students who they were working with, and the supervisor considered that time as a “working lunch.” The student who averaged five hours per week relied on another employee to provide transportation, and she was called in early several times during their internship. On those days, the student was picked up later than originally scheduled. The intern who averaged less than two hours per week did not find the internship to be a good match for her as she became overstimulated with her work. It was mutually agreed that she would reduce her work hours.

By not providing internships for 50% of internship eligible students and not meeting the minimum standards for duration and hours, the sites may not be adequately preparing the students for the transition from school to work. This could result in DVR paying for services not provided in accordance with the contract.

***Recommendation***

We recommend the Able Trust ensure HS/HT sites are achieving the required graduation rates and internship requirements per the MOAs in an effort to prepare students with disabilities for careers in technology-focused industries.

***Able Trust Management Response*****Graduation Requirement**

The fiscal year 2013 MOA between the Able Trust and the HSHT sites indicates a graduation requirement of 80% of all seniors served within the grant year. As participation in the program is voluntary, during the course of a school year students may exit the HSHT program after enrollment for a variety of reasons (most common of which is a move from the servicing county). If a student leaves the HSHT program prior to completion of his/her senior year, the graduation is out of the program's control and therefore not applicable to the graduation computation. Both sites indicated as not achieving the graduation requirement had seniors leave the program prior to the end of the school year. Leon had five seniors exit and Gadsden had one senior exit. No seniors considered active in the program at the end of the school year dropped out or were dismissed from school without a diploma. Recalculation of the graduation rate based on this data results in a 100% graduation rate for both the Leon and Gadsden HSHT sites. As a result of this audit finding, the MOA will be modified to read:

*The Organization will provide a graduation rate of 80% of all active, enrolled seniors.*

**Internship Requirements**

The MOA internship requirements include 10 minimum hours per week and a minimum duration of two weeks. In all but one instance between the two programs cited in the report, students worked over the minimum number of hours required for an internship (20) either by spreading the internship over the course of 3 weeks or condensing into a one-week period. As noted, each occurrence was to accommodate the needs of the internship site or transportation restrictions of the student. As a result, the Able Trust will include the following statement in the MOA to account for such cases:

*Exceptions to the internship standards may be granted based on individual and/or extenuating circumstances with prior approval of the Foundation.*

The Able Trust is providing targeted technical assistance to those sites who do not meet their internship goals including a plan of action to provide increased internship opportunities in FY 16. Formal performance improvement plans will be required for those sites not attaining internship goals for two consecutive years.

**Finding 2: DVR did not effectively monitor the contract**

---

Amendment 4 to contract #10-123 states, "DOE/DVR will review performance and conduct monitoring activities in accordance with the monitoring plan established for this Agreement."

The DVR contract manager developed a monitoring plan based on a risk level of medium for this contract. The monitoring plan required an on-site monitoring to be conducted at least once during the term of the contract.

The current contract covers the period of July 1, 2012, through September 30, 2015. The DVR contract manager had not conducted any monitoring site visits to the Able Trust at the time of this review.

Attachment A, section I.F.7 of the contract requires DVR to “review and approve as appropriate, each of the Recipient’s HS/HT local site MOA(s) prior to issuance and/or execution.” DVR did not document review and approval of the MOAs prior to issuance.

The Able Trust sent an initial MOA to the contract manager for review and followed up with a disc containing all executed MOAs. The DVR contract manager indicated she reviews MOAs each year by comparing them to the previous years’ MOAs, but does not have a form or tool to document the review of the MOAs. There was no official notification sent to the Able Trust regarding approval.

The absence of documented monitoring activities hinders DVR’s ability to ensure contractors are satisfactorily meeting the performance requirements of their contracts. If DVR does not appropriately review and monitor the contract, they could pay for incomplete or inadequate services.

### ***Recommendation***

We recommend DVR enhance its policies and procedures to ensure they effectively monitor contracts and appropriately document monitoring and review activities.

### ***DVR Management Response***

Concur. Desk procedures will be written for managing the Able Trust High School/High Tech contract. These procedures will include ensuring the contract is monitored in accordance with its formal monitoring plan and documenting such activities.

### **Closing Comments**

---

The Office of the Inspector General would like to recognize and acknowledge the Division of Vocational Rehabilitation and the Able Trust 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 review 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 review was conducted by Wesley George and supervised by Janet Snyder, CIA, CGAP, 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/ig/auditreports.asp#E>. 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.*