



**Office of Inspector General
Center for Independent Living of South Florida, Inc.**

Report #A-1718-004

June 2018

Executive Summary

In accordance with the Department of Education’s fiscal year (FY) 2017-18 audit plan, the Office of Inspector General (OIG) conducted an audit of Contract #14-129 between the Division of Vocational Rehabilitation (DVR) and the Center for Independent Living of South Florida, Inc. (CILSF). The purpose of this audit was to determine if CILSF’s internal controls ensure effective delivery of program services to individuals with disabilities and determine if DVR effectively manages and monitors the contract for compliance.

During this audit we noted that, in general, the CILSF had sufficient controls in place, and DVR provided effective oversight of the contract. In addition, the CILSF demonstrated improvement in documenting disability verification and recording detailed consumer case notes. However, there were instances where improvements could be made to strengthen some controls. We noted instances where the CILSF did not ensure consumer service records contained all required documentation; did not maintain proper fiscal oversight; and did not submit documents timely. We also noted that CILSF did not consistently follow their policies and procedures, and the CILSF recorded service hours inconsistently. The Audit Results section below provides details of the instances noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included services provided through the CILSF’s contract during the period of July 1, 2016, through the end of fieldwork. We established the following objectives for our audit:

1. Determining if DVR is effectively managing and monitoring the agreement for compliance;
2. Determining if the CILSF’s internal controls ensure effective delivery of program services to eligible consumers; and
3. Determining if the CILSF maintains fiscal accountability to ensure proper disbursement and accounting of funds received under the agreement.

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; reviewed Contract #14-129, its amendments, and related documents; interviewed appropriate DVR and CILSF staff; reviewed a sample of consumer files; reviewed a sample of expenditures and

supporting documents; reviewed service hours; conducted an on-site visit; and evaluated management controls.

Background

The Division of Vocational Rehabilitation (DVR) is a federal-state program committed to helping people who have physical or mental disabilities find and maintain meaningful employment and enhance their independence. DVR accomplishes this by providing employment support and job placement assistance to eligible individuals with disabilities. DVR utilizes vendors for people with disabilities who require specific services or equipment to help them prepare for, gain, and retain employment. DVR contracts with Centers for Independent Living to provide quality vocational rehabilitation services to persons with disabilities in Florida.

Centers for Independent Living are community-based agencies that provide independent living services to persons with all types of disabilities. They are dedicated to helping people of any age and disability to identify and reach their goals to achieve independence. Centers for Independent Living accomplish this by offering information and referral services, independent living skills training, peer counseling, and individual and systems advocacy. The Center for Independent Living of South Florida (CILSF) is a non-profit corporation located in Miami, with annex offices located in Coral Gables and North Miami Beach. The CILSF was formed in 1993 due to the needs in the community of persons with disabilities.

On July 1, 2013, DVR entered into a three-year contract with CILSF to provide funding for appropriate rehabilitation services or other services to enhance the ability of persons who have significant disabilities to live independently and function within their communities and, if appropriate, to secure and maintain employment. DVR entered into Amendment #3 of Contract 14-129 to allocate \$730,292 for FY 2016-17, and Amendment #4 to allocate \$735,538 for FY 2017-18. In November 2017, the CILSF changed senior leadership. Consequently, the CILSF implemented a policy for disability verification and conducts monthly reviews of consumer service records and case notes to ensure accuracy.

Audit Results

Finding 1: The CILSF did not ensure consumer service records contained all required documentation.

34 CFR 364.53 states, “For each applicant for IL services (other than information and referral) and for each individual receiving IL services (other than information and referral), the service provider shall maintain a consumer service record that includes—

- (a) Documentation concerning eligibility or ineligibility for services;
- (b) The services requested by the consumer;
- (c) Either the IL plan developed with the consumer or a waiver signed by the consumer stating that an IL plan is unnecessary;
- (d) The services actually provided to the consumer; and
- (e) The IL goals or objectives—
 - (1) Established with the consumer, whether or not in the consumer’s IL Plan; and

(2) Achieved by the consumer.

(f) A consumer service record may be maintained either electronically or in written form, except that the IL plan and waiver must be in writing.”

34 CFR 364.52(b) states, “Development of an individual’s IL plan must be initiated after documentation of eligibility under § 364.51(a) and must indicate the goals or objectives established, the services to be provided, and the anticipated duration of the service program and each component service. The IL plan must be developed jointly and signed by the appropriate staff member of the service provider and the individual with a significant disability or, if consistent with State law and the individual chooses, the individual’s guardian, parent, or other legally authorized advocate or representative.”

34 CFR 364.52 states, “The IL plan must be reviewed as often as necessary but at least on an annual basis to determine whether services should be continued, modified, or discontinued, or whether the individual should be referred to a program of VR services under 34 CFR part 361 or to any other program of assistance.”

We sampled 29 randomly selected active consumer service records (CSRs) and 48 randomly selected inactive CSRs. We determined 15 of the 29 active CSRs contained Independent Living (IL) plans, which did not include required signatures or dates by the staff and consumer.

- Four IL plans were not signed nor dated by the consumer;
- Two IL plans were not signed or dated by the staff member and were signed by the consumer but not dated;
- Three IL plans were signed by a staff member and the consumer but not dated by either; and
- Six IL plans were signed by the consumer and staff member but not dated by the consumer.

We noted two of the 48 inactive CSRs contained IL plans that were missing signatures and dates by CILSF staff. Both IL plans contained the consumer’s signatures; however, one was not dated by the consumer.

Per the Program Director, the former staff used IL assessments in lieu of the IL plans. The assessments included the goals of the consumer and were generally signed and dated by both the staff and the consumer. We observed that the CILSF had begun implementing the use of the IL plans, which includes the services to be provided by the CILSF in accordance with 34 CFR 364.52(b). However, we noted on a few occasions the consumer did not sign the IL plan and the signature line of the IL plan referred to the IL assessment. Per the Program Director, this could occur during emergencies where staff did not have the proper forms on hand for consumer signatures. We reviewed the IL assessments referenced by the IL plans and determined they did not contain the services to be provided by the CILSF. Therefore, without the signed and dated IL plan, the CILSF is unable to document that the consumer is jointly developing the IL plan and actively participating in the determination of their independent living services and goals.

We additionally determined five of the 29 active CSRs reviewed were eligible for an annual review. Three of the five identified CSRs (60.00%) did not contain evidence of an annual

review. Of the 48 inactive CSRs reviewed, three were eligible for an annual review. One of the three (33%) identified CSRs and did not contain evidence of an annual review. Each CSR file contained a tracking form with space to document the annual review; however, the staff did not consistently utilize the tracking form.

Recommendation

We recommend the CILSF establish and implement a written policy and procedure requiring the CILSF staff to establish IL plans with consumers and document the joint development of the plan as well as conduct and document timely annual reviews. We also recommend DVR include a review of CSRs in its monitoring activities.

DVR Management Response

Concur. DVR will add the CSRs to the CILs monitoring plan and monitoring tool.

CIL of South Florida Management Response

Concur. CILSF strongly believes in record integrity both to meet the expectations of partners and our internal needs. We have placed a huge emphasis on dramatically improving the quality of documentation and will continue to do so.

Finding 2: The CILSF recorded service hours inconsistently.

Per Contract #14-129, Section IV:

D) The Center shall maintain documentation (electronic or hard copy) to track and record all service hours provided under this Agreement. Documentation will at a minimum identify the staff providing the service, the date of service, the hours of service, the consumer receiving the service, and all services provided to the consumer during the hours of service.

E) The Center shall track, record, and allocate all service hours provided under this Agreement rounded to the nearest 15-minute increment.

F) The Center shall record and report services provided to more than one individual at the same time or in a group setting based on the actual hours of service provided regardless of how many individuals are in attendance unless the individuals are consumers with active consumer service records and the services being provided are listed in their Independent Living Plans.

G) The Center shall track, record, allocate, and report services provided under this Agreement by funding source.”

Amendment 3 to Contract #14-129 requires the CILSF to provide a total of at least 3,319 service hours during the FY 2016-17 comprised of 2,561 service hours under the Title VII (SSA/Part B) funding source (128 minimum monthly) and 758 service hours (38 minimum monthly) under the General Revenue funding source. Amendment 4 of Contract #14-129 requires the CILSF to provide a total of at least 3,343 service hours during the FY 2017-18: 2,585 service hours under the Title VII (SSA/Part B) funding source (129 minimum monthly), and 758 service hours (38 minimum monthly) under the General Revenue funding source.

The CILSF utilizes a database called COMS to collect and maintain all consumer service records. We sampled the months of February 2017 and November 2017 to determine whether the COMS data supported the invoices submitted to DVR. The COMS monthly reports included the consumer receiving services, file number, the staff providing service, date of service, program, service type, service length (minutes), and consumer case notes. Comparison of the COMS documentation to the submitted invoices revealed discrepancies for both sampled months.

Our review of the invoices revealed that the CILSF reported 652.50 service hours for the February 2017 invoice and 493.00 service hours for the November 2017 invoice. In contrast, the COMS summary data reflected 1,225 service hours for February 2017 (572.5 hours more than reported on the invoice) and 532.50 service hours for November 2017 (39.5 hours more than reported on the invoice). See Table 1.

Table 1

February 2017								
Invoice			COMS Monthly Data			Difference of Invoice to COMS		
SSA/Part B	General Revenue	Total	SSA/Part B	General Revenue	Total	SSA/Part B	General Revenue	Total
430.50	222.00	652.50	820.75	404.25	1,225.00	-390.25	-182.25	-572.50
November 2017								
Invoice			COMS Monthly Data			Difference of Invoice to COMS		
SSA/Part B	General Revenue	Total	SSA/Part B	General Revenue	Total	SSA/Part B	General Revenue	Total
325.50	167.50	493.00	356.75	175.75	532.50	-31.25	-8.25	-39.50

We additionally identified potential duplicate consumer hours in February 2017 in the COMS data. We noted on February 28, 2017, CILSF staff charged 1,440 minutes to IL Skills and Life Training for a consumer. The staff member wrote detailed consumer case notes for the services provided. On the same day, the staff member also charged 1,440 minutes to the same client for Peer Counseling. The accompanying note stated, "See narrative under IL Skills Training." The notes did not distinguish which activities qualified for each service type nor did they provide an explanation for the double entry. We located various occurrences of the duplications throughout the contact service hours report for the month of February 2017. We did not identify duplicate entries in the November 2017 service hour reports. Per the CILSF Program Director, the counselor entered two separate entries into the existing database format to reflect the total monthly IL class hours that each consumer attended. The counselor split the entries due to exceeding the daily service cap.

Recommendation

We recommend the CILSF consistently and accurately record services hours in the COMS systems and ensure the hours submitted to DVR through invoices are supported and accurate. We recommend the CILSF review service hour documentation and ensure hours are properly categorized and unduplicated. We recommend DVR periodically request and review supporting documentation for the service hours submitted by CILSF through the invoices.

DVR Management Response

Concur. DVR will require the CIL to submit quarterly supporting documentation of their service hours.

CIL of South Florida Management Response

Concur. The agency works hard to accurately report our performance to DVR. At no point have we or will we ever overstate the work performed. We've modified policies to dramatically reduce the discrepancy. We will continue to implement policy changes to close that gap.

Finding 3: The CILSF policies and procedures need improvements.

The CILSF developed procedures that address personnel, accounting, and programs. A comparison of the CILSF's *Accounting Policies and Procedures* and *Operating Procedure 308* revealed areas where the policies and procedures conflicted with each other, did not align with the CILSF's current process, and conflicted with the requirements of the contract.

Section VIII.D of the contract requires the CIL to "retain all financial records, supporting documents, statistical records, and any other documents including electronic storage media pertinent to this Agreement for a period of five (5) years after the ending date of this Agreement or, if audit findings have not been resolved at the end of the five (5) year period, the records shall be retained until resolution of the audit findings." In reviewing the CILSF's Standard Operating Procedure Manual Amended 2015, 320 Record Retention; we noted that the CILSF's record retention period for records pertinent to *Employment Applications* and *Internal Reports (miscellaneous)* is three (3) years, *Sign In/Out Logs* is two (2) years, and *Stenographer's Notebooks* and *Stockroom Withdrawal Forms* is one (1) year. Standard Operating Procedure, 320 Record Retention, should align with the contract, which states the minimum retention period for all supporting documents is five (5) years.

We determined the CILSF's Accounting Policies and Procedures XVIII and Operating Procedure 308 contained inconsistent statements regarding Conflicts of Interest. For example, the CIL's *Accounting Policies and Procedures* states "Goods, supplies, equipment and services may be purchased from sources affiliated with a member of the Board of Directors, management or staff as well as from any individuals related to those individuals. Purchases up to and including \$2,500 may be made from an affiliated source at the discretion of the Executive Director. Purchases from an affiliated source over \$2,500 require going through the competitive

bid process whereby three quotes, two from non-affiliates are required.” Whereas, the CIL’s *Operating Procedure 308 Conflict of Interest* states “Purchases up to and including \$300 may be made from an affiliated source at the discretion of the Executive Director” and “Purchases from an affiliated source over \$300 require three quotes and justification for choosing a higher bid.” The purchasing thresholds do not align.

In addition, the CILSF does not define the term, affiliated source. The use of the term affiliated sources in the CILSF policies without definition leaves open the possibility for real or apparent conflicts of interest to occur when making purchases/financial awards. The CILSF’s aforementioned policies also contradict with Section 42 of OMB Circular A-110, which states that, “No employee, officer, or agent shall participate in the selection, award, or administration of a contract supported by Federal funds if a real or apparent conflict of interest would be involved. Such a conflict would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization, which employs or is about to employ any of the parties indicated herein, has a financial or other interest in the firm selected for an award. The officers, employees, and agents of the recipient shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, or parties to sub-agreements. The standards of conduct shall provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the recipient.” Neither the CILSF’s Accounting Policies and Procedures nor the Standard Operating Procedures outline disciplinary actions for violations of conflicts of interest. Conflicting policies and procedures lead to inconsistency in performing activities and services and violation of contract terms.

Recommendation

We recommend the CILSF update its policies and procedures so they do not conflict with contract terms, each other, or the federal regulations.

CIL of South Florida Management Response

Concur. CILSF is going to reach out to DVR for their recommendations for best practices. Once something has been created acceptable for the agency and DVR, it will be put before the Board for vote and approval.

Finding 4: The CILSF did not always follow its own internal policies.

The CILSF’s Standard Operating Procedures state, “Purchases in excess of \$2,500.00 are approved by a majority of the Board of Directors. The Board of Directors, however, may pass a board resolution allowing the Executive Committee or another board committee to grant approval of a particular purchase. Executive Director has Board authority to purchase items up to \$2,500.00 provided that 3 quotes are obtained prior to purchase.”

Review of expenditure documentation revealed that the CILSF accepted a quote of \$6,850.00 to furnish and install a front entrance automatic door. The CILSF’s Interim Director signed and accepted the quote with no evidence of written approval by a majority of the Board of Directors, no board resolution allowing the Executive Committee or another board committee to approve

this purchase, and no evidence that the CILSF obtained at least three quotes prior to the purchase. Per CILSF staff, while the Board did not vote on a resolution, they were aware and supportive of the installation of the door. The CILSF's lack of documented purchase approval by the board increases the risk that erroneous or unnecessary transactions could occur.

Recommendation

We recommend the CILSF consistently follow its established policies and procedures and ensure board approval prior to purchases in excess of \$2,500.00. We additionally recommend all board approval is documented and maintained.

CIL of South Florida Management Response

Concur. Established policies and procedures will be maintained even if it's last minute purchases. We will establish a template to forward to the Board President for approval on any purchases over \$2,500, even if the Board President is currently the 2nd signer of our checks. Approvals will be attached to the invoice or purchase to ensure proper maintenance. We plan on reviewing our current policies and procedures and ensure it's updated along with Board approval.

Finding 5: The CILSF did not maintain proper fiscal oversight.

Section VIII.B of the contract requires the CILSF to maintain a financial management system relating to funds received and expended under the contract in accordance with applicable federal regulations.

Subpart C, section 25(b) of OMB Circular A-110 states, "Recipients are required to report deviations from budget and program plans, and request prior approvals for budget and program plan revisions." Subpart C, section 21(b) of OMB Circular A-110 further requires the CIL's financial management system to provide "accurate, current, and complete disclosure of the financial results of each federally-sponsored project or program..."

Section 8.m. of Attachment B to OMB Circular A-122 also requires the CIL to allocate salary costs across funding sources and programs based on the relative benefits received, and specifies certain time and effort documentation requirements.

Budget

We reviewed the budget reconciliations submitted to DVR by the CILSF for the months of July 2016 through June 2017 for Contract 14-129 and compared the reconciliations to the approved budget. We determined the CILSF made modifications to line items on its approved budget. Although the budget revisions did not affect the total agreement amount, the CILSF did not report these revisions to DVR for approval or provide a justification. The quarterly budget reconciliation report requires the CILSF to provide a justification for any line item expenditure with a differential of 10% over or under budget. For SSA/Part B, seven line item expenditures exceeded 10% differentials. For General Revenue, twelve line item expenditures exceeded 10% differentials. The CILSF did not provide justifications, and DVR staff did not request justifications, prior to payment.

Table 2

	FY 2016-17 Budget Reconciliation						
	Annual Contract Budget Allocation Total	SSA/Part B Ending Balance	General Revenue Ending Balance	Total Balance Remaining	Percentage	Total Spent	Variance of Total Spent and Total Balance Remaining
A. Personnel	\$425,308.00	\$5,971.63	\$11,658.66	\$17,630.29	4.15%	\$407,677.71	\$0.00
B. Fringe Benefits	\$100,215.00	\$2,007.19	\$1,323.20	\$3,330.39	3.32%	\$96,884.61	\$0.00
C. Expenses	\$88,270.00	-\$5,594.17	-\$2,502.21	-\$8,096.38	-9.17%	\$96,366.17	\$0.21
D. Other	\$85,109.00	-\$2,384.65	-\$1,736.83	-\$4,121.48	-4.84%	\$89,230.48	\$0.00
E. RSA	\$31,390.00	\$0.00	\$719.79	\$719.79	2.29%	\$30,670.21	\$0.00

Travel Expenditures

Per the CILSF Director, prior to travel, the staff must complete a travel request form and submit it for approval via email. We noted that there were two instances where CILSF staff traveled without prior approval:

- A travel expense recorded on June 30, 2017, for \$1,442.71 did not receive prior approval; and
- A travel expense recorded on May 12, 2017, for \$87.07 also did not receive prior approval. In addition, we noted that the \$87.07 amount on the expense summary did not match the amount of \$160.80 on the invoice. We contacted the CILSF for an explanation of the discrepancy. Per CILSF staff, the \$87.07 was an initial deposit when making the reservation. Upon check out, the resort charged an additional \$120.82, for a total amount of \$207.89. The CILSF submitted the credit card statement showing the charges made to the resort; however, the total supported by credit card documentation, did not match the \$160.80 invoice.

Per the Executive Director, they are now aware that they should submit a request form prior to traveling for approval. They will now be utilizing a form prior to any out of state travel and other travel when necessary.

Staff Reimbursements

The CILSF's Accounting Policies and Procedures XVI Fiscal Policy Statements (6) states, "Reimbursements will be paid upon complete expense reporting and approval using the official The Center for Independent Living form. Reimbursements to the Executive Director will be authorized by the Board Chair."

On October 29, 2016, the new Executive Director signed an acceptance letter, which included \$5,000.00 in relocation expenses approved by the board. On November 16, 2016, the Executive Director approved his own request for reimbursement for \$6,527.15, which included the \$5,000 for relocation expenses and an additional \$1,527.15 for a hotel stay commencing prior to his

appointment. The CILSF was unable to provide supporting documentation for the relocation expenses of \$5,000.00. CILSF staff acknowledged that there were no guidelines used in the situation, as the relocation event was uncommon and an ad hoc decision made by the Board. Contrary to the CILSF's Accounting Policies and Procedures XVI. Fiscal Policy Statements (6), the CILSF Board Chair's signature of this approval was absent from the Executive Director's Request for Reimbursement. The absence of an approving signature subsequent to the request for reimbursement demonstrates a lack of oversight and allows for the opportunity for fraudulent and unnecessary reimbursements.

Time Sheet Hour Allocations

We reviewed the July 2017 and November 2017 timesheets for the CILSF employees for each of the following two-week time periods: July 1-15, 2017, July 16-31, 2017, November 1-15, 2017, and November 16-30, 2017. We noted differences between the Time Sheet totals, actual time worked, and the Personal Activity Report (PAR) totals, which is the time worked allocation according to funding source. We determined that four of the 33 (12%) July 2017 timesheets had variances and three of the 32 (9%) November 2017 timesheets had variances in which the CILSF calculated PAR hours inconsistently. In some cases, the PAR hours included holiday time and on other timesheets, holiday time was not included in the PAR total. We additionally identified fifteen timesheets in July 2017 and fifteen timesheets in November 2017 where the PAR allocation total included leave time.

We identified missing signatures on 15 employee timesheets. For July 2017, we noted five of 33 timesheets (15%) did not contain employee signatures or electronic signatures on them, and eight of 32 timesheets (25%) in November 2017 did not include employee signatures or electronic signatures. Supervisor signatures appeared on all but one July staff timesheet. Per the CILSF Program Director, they allowed out of the office staff to submit electronic timesheets via e-mail. This allowed an electronic trail to be maintained and offered convenience to staff not directly in the office.

Recommendation

We recommend the CILSF enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected in budget reconciliations. We recommend the CILSF provide justifications to DVR for all differentials of line items in excess of 10%, and the Board Chair authorize all reimbursements to the Executive Director. We additionally recommend the CIL ensure employees accurately and consistently allocate work hours across funding sources and sign submitted timesheets.

We further recommend DVR perform periodic reviews to ensure expenditures are allowable, allocable, reasonable, and necessary to the performance of the contract. We recommend DVR require justifications for line items differentials prior to providing payments.

DVR Management Response

Concur. DVR will review quarterly the budget reconciliations report and if any changes have occurred for line items, we will require written justifications prior to payment.

CIL of South Florida Management Response

Concur. Now that we've surpassed the transitional period and have new executive personnel onboard, we will document and keep any authorizations from the Board Chair regarding reimbursements to the Executive Director. The one in question was a reimbursement that was approved by the Board during the Executive Director search; however, documentation should have been provided and attached to the reimbursement. CILSF will provide justifications to DVR for all differentials in excess of 10%. We were previously told that we couldn't spend over a cent of what was budgeted in one line item, but now it's clear that it's preferably no more than 10%. Justifications will be provided in a detailed explanation from this point on.

CILSF will maintain and update its timesheet system to ensure that employees are accurately and consistently allocating their work hours. We will provide training to staff as well as management to ensure that everyone understands the importance of allocating their work hours and how it should be done properly, on a timely basis.

Finding 6: The CILSF did not submit documents timely.

Annual Budget, Budget Narrative, and Cost Allocation Plan

Amendment Number 3, Section I. E. of Contract 14-129 states, "The Center shall submit an annual budget, budget narrative, and cost allocation plan to the Vocational Rehabilitation Contract Manager for approval for each subsequent agreement year in a format provided by the Department. An amendment to the Contract with a July 1st effective date will be executed to reflect funding and budget changes. Annual budget, budget narrative, and cost allocation plans shall be submitted by June 1st of each year or upon request by DOE/DVR."

The CILSF submitted the fiscal year annual budget, budget narrative, and cost allocation plans for FY 2016-17 and FY 2017-18 to DVR, 21 days and 13 days, respectively, after the contractual deadline.

Consumer Satisfaction Surveys

Section I.D, of Contract #14-129, states, "The Center shall issue consumer satisfaction survey(s) using the following questions at least annually. The results of the survey(s) shall be submitted to the Vocational Rehabilitation Independent Living Program Manager by June 30th during each year of the agreement."

We determined the CILSF did not submit the fiscal year (FY) 2016-17 survey results timely. The CILSF submitted the FY 2016-17 survey results to DVR on January 26, 2018, 210 days past the due date. Submitting survey results late does not allow DVR to appropriately monitor the CIL's service effectiveness and monitor whether the CILSF has appropriately addressed issues arising from the surveys.

704 Report

The 704 Report is an annual summary of all CIL composition and performance data. The IL Program Policies & Procedures states, "The 704 Reports are due to RSA on December 31 of each year. Copies are also provided to VR and FILC. The IL Program Manager should verify

that 704 Reports have been received by January 14. Reminders should be sent out until all of the reports have been received.”

The CIL submitted the FY 2016-17 704 Report to the IL Program Manager on January 31, 2018, 17 days past the due date. We determined the IL Program Manager did not request the FY 2016-17 704 Report until January 30, 2018, after the report was due. Submitting 704 reports late can hinder the IL program manager from timely ensuring the CIL is in compliance with the State Plan of Independent Living and alerting the Executive Director of any identified discrepancies for correction.

Recommendation

We recommend the CILSF submit the required documents by the contractually required due dates. We recommend DVR ensure the CILSF submits required documents timely and send reminders until they receive all reports.

DVR Management Response

Concur. DVR will ensure CILSF submits documents in a timely manner and will provide reminders for required documents until CILSF complies.

CIL of South Florida Management Response

Concur. CILSF has experienced a shift in management in the last 18 months. The agency will continue to make best efforts to respond with any information requested by DVR by requested deadlines.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Department of Vocational Rehabilitation Office and staff, as well as the CIL of South Florida, Inc. and their 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 Bradley Rich 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/ig/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.