

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: Self-Reliance Center for Independent Living**  
**Report # A-1415-017**      **Issued: December 30, 2015**  
**Status as of June 30, 2016**

Finding	Recommendation(s)	Management Response as of December 30, 2015	Management Response as of June 30, 2016	Anticipated Completion Date & Contact
<p>Self-Reliance does not meet the requirements for employment of individuals with disabilities.</p>	<p>We recommend the CIL develop an improvement plan to bring them into compliance with the Code of Federal Regulations.</p>	<p>a. Recent developments within the workforce did reduce the CIL’s proportion of employees with disability below the required 51%.</p> <p><b>b. CORRECTIVE ACTION</b></p> <p>a. <b>EMPLOYMENT IMPROVEMENT PLAN:</b></p> <p>b. <b>When a position is vacant, Self Reliance shall encourage applicants with disability to apply in all recruiting materials.</b></p> <p>c. <b>Self Reliance shall review current applications on file to identify</b></p>	<p>When a position becomes vacant Self-Reliance will continue to encourage individuals with disabilities to apply for open positions and will continue to include such language on recruiting materials such as employment postings.</p> <p>To address the current disability threshold issue whereas less than 51% of employees and management are identified as has having a disability – Self-Reliance has developed an Identification of a Disability form which all eight, current employees voluntarily completed on March 23, 2016. Of the eight employees, seven employees, or 87.5%, have</p>	<p><b>Has always been in effect (Michele Pineda, Director of Finance/Operations)</b></p> <p><b>March 23, 2016 (Michele Pineda, Director of Finance/Operations)</b></p>

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		<p style="text-align: center;"><b>candidates with disability, in the event that a position becomes vacant.</b></p> <p><b>Self Reliance shall employ a qualified person with a disability in its next vacancy.</b></p>	<p>indicated a disability on the form. This places Self-Reliance well above the 51% required disability threshold for all employees. Also, two out of three management staff has indicated a disability, placing Self-Reliance above the required 51% disability threshold for management staff. We have updated the hiring process and will provide this form for new hires to voluntarily complete. Completed forms are kept in the employees' personnel file. This corrective action plan and process was approved by the U.S. Department of Education's Audit Group. That determination letter is enclosed for your records. We have also enclosed the</p>	

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			Identification of a Disability form.	
<p>CIL expenditures did not conform with the contract.</p>	<p>We recommend the CIL enhance its procedures to ensure expenses funded through DVR’s contract are allowable, accurately allocated, and appropriately reflected in budget reconciliations. We recommend the CIL ensure employees accurately complete timesheets and allocate work hours across funding sources.</p>	<p><b>a. CORRECTIVE ACTION: Self Reliance shall enhance its procedures to ensure expenses funded through DVR’s contract are allowable, accurately allocated, and appropriately reflected in budget reconciliations. Self Reliance shall counsel and train employees to accurately complete timesheets and allocate work hours across funding sources. Self Reliance will correct errors in the billing of DVR for unallowable benefits expenses.</b></p>	<p>Self-Reliance has taken care to make sure that expenses are properly allocated to VR funding and that expenses are allowable, accurately allocated and appropriately reflected in the budget reconciliation.</p> <p>Regarding the allocation of mileage reimbursement expenses to VR funding, beginning in July 2015, Self-Reliance is allocating mileage reimbursement costs to VR funding in accordance with the VR contract and state statute, with any remaining expense being allocated to other funding sources. Self-Reliance uses the federal mileage rate in determining</p>	<p>July 1, 2015 (Michele Pineda, Director of Finance/Operations)</p>

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			<p>mileage reimbursement and believes it is a good guidepost in reflecting actual mileage costs. These changes have been updated in Self-Reliance’s Accounting Policy and Procedures Manual.</p> <p>Self-Reliance has counseled staff on how to accurately complete time sheets including proper allocation to funding streams.</p> <p>Self-Reliance has not corrected billing errors prior to July 1, 2015 in that VR is not seeking repayment of funds per comments in the final report. These corrections would have also resulted in adjustments to prior fiscal accounting records.</p>	

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<p>Consumer service records had missing or incomplete documentation.</p>	<p>We recommend the CIL enhance its procedures to ensure they maintain all required documents in the CSRs and appropriately complete modified IL plans.</p>	<p>a. <b>CORRECTIVE ACTION: Self Reliance shall enhance its procedures to ensure they maintain all required documents in the CSRs and appropriate modify Independent Living Plans.</b></p> <p>b. Self Reliance disagrees with this “finding” because our compliance rates actually demonstrate very high rates of documentation compliance. However, staff will be retrained on the small number of items identified in the audit report and procedures will be updated to address the cited deficiencies.</p> <p>c. The CIL exceeded the</p>	<p>Staff has been re-trained and moving forward will maintain the required documents. Program Manager will periodically monitor Independent Living Plans to ensure proper procedures. Consumers will be involved and sign any modified plans.</p>	<p>March 23, 2016 Gary Martoccio Director of Program and Services.</p>

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		<p>service deliverables for this contract by providing nearly twice the number of services to persons with disabilities required by contract.</p> <p>d. The CIL demonstrated robust growth in the number of persons served in this contract. The provider <i>increased the number of persons with disabilities served by more than 30% during the current term of the contract.</i></p> <p><i>The CIL’s consumers indicate high levels of satisfaction with the services they receive. Satisfaction surveys indicated 85% of those served were “very satisfied” with the assistance they received, 12% were “mostly satisfied” the services received. 78% of those responding</i></p>		

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		<p>indicated that Self Reliance had “definitely helped” them to become more independent, and 16% reported the CIL “somewhat helped” them to become more independent.</p>		
<p>Service hours were inaccurately recorded.</p>	<p>We recommend the CIL enhance its procedures to ensure they accurately record service hours.</p>	<p><b>a. CORRECTIVE ACTION: Self Reliance shall enhance its procedures to ensure they accurately record service hours and provide training in this regard to its employees.</b></p> <p>b. Audit results reflected a small rate of errors that do not substantiate a report “finding”.</p>	<p>Staff will carefully review all case notes to ensure that dates and hours are accurately recorded. This will be accomplished by staff reviewing the date of service prior to saving the notes in cilsuite.</p>	<p>March 23.2016 Gary Martoccio Director of Program and Services.</p>
<p>CIL policies and procedures conflict with contract requirements.</p>	<p>We recommend the CIL update its financial policies and procedures so they do not conflict with contract</p>	<p>a. Regarding the travel policy, <b>policy revised to comport with contract requirements.</b></p> <p>b. Regarding mileage</p>	<p>Self-Reliance’s travel policy, including the mileage reimbursement policy has been updated to reflect required travel costs</p>	<p>December 30, 2015 (Michele Pineda, Director of Finance and</p>

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	terms.	reimbursement, <b>policy revised to comport with contract requirements.</b>	reimbursements to VR funding as defined in the VR contract.	Operations)

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Self-Reliance does not meet the requirements for employment of individuals with disabilities.	We recommend DVR provide technical assistance as needed to ensure the CIL remains eligible for state and federal assistance.	We will provide technical assistance to the CIL via both telephone and written instruction. Additionally, we will request the CIL develop a corrective action plan that details their timeline for coming in to compliance.	Ongoing – Technical assistance is provided to the CIL on an ongoing basis. We are confident that the CIL will meet the requirement by the end of the calendar year.	Julie Kates Ongoing and December 2016
CIL expenditures did not conform with the contract.	We recommend DVR perform periodic reviews of expenditures to ensure allowability and reasonableness. We also recommend DVR seek recovery of payments made for unallowable expenses, to include the mileage reimbursements, flex account expenses, and payroll administration fees.	We will perform periodic reviews of expenditures every six (6) months, beginning January 2016. Expenditures such as flex account expenses, payroll administration fees, etc. will be reviewed at that time. Additionally, we will begin requiring submission of travel expenditure documentation with each monthly invoice. We will continue to require this information until such time as we are satisfied that expenditures conform to the contract. DVR is	Complete	Cathy McEachron

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		not seeking repayment of the funds as it will take away from the purpose of the program, helping persons with disabilities to live independently and function within their communities, maximize leadership, empowerment and if appropriate secure and maintain employment.		
DVR did not effectively monitor the contract	We recommend DVR enhance its procedures to ensure that they monitor the contract and document the monitoring activities in accordance with procedures and the monitoring plan.	As stated above, we will begin performing expenditure reviews every six (6) months. Outcomes of these reviews will be documented in the contract file. The monitoring plan for this contract will be updated to reflect this change.	Complete	Cathy McEachron
DVR did not adequately and timely approve invoices.	We recommend DVR enhance its procedures to ensure they review and approve the CIL invoices in accordance with Florida	We will enhance our internal processes to ensure invoices are reviewed and approved appropriately. Additionally, the unit will better document on	Complete	Cathy McEachron

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	<p>Statutes. We also recommend DVR revise the monthly performance report format to include a section for the CIL to report information related to the independent living goals that were set during the month.</p>	<p>invoice in instances when additional information is needed/requested to process CIL invoices.</p> <p>The monthly performance report format will not be revised. The current format is appropriate, as the data collected is tied to the evaluation of goals achieved per the State Plan for Independent Living. However, the next time the CIL contract model is amended, the language in the invoicing section will be updated to remove the word “set” from the monthly performance report requirement.</p>		