

Office of Inspector General

Department of Education

ANNUAL REPORT



Fiscal Year 2010-11

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

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Commissioner of Education



August 18, 2011

Gerard Robinson
Commissioner of Education
325 West Gaines Street, Suite 1514
Tallahassee, Florida 32399-0400

Dear Commissioner Robinson:

I am pleased to submit our Annual Report on the activities of the Office of Inspector General for the fiscal year ending June 30, 2011, as required by Section 20.055(7), Florida Statutes.

The Annual Audit Plan section of the report includes planned projects for the current fiscal year plus a long-term plan for future audit areas. Our Audit Plan is based on a risk assessment, which I believe, represents the best use of resources available to the Office of Inspector General.

We look forward to working with you and our fellow Department of Education employees in meeting the challenges and opportunities that face the Department. We believe the projects outlined in our Audit Plan along with the efforts of our investigations staff will contribute to the Department's efforts to achieve its goals and objectives, and support our efforts to detect and prevent fraud, waste, abuse, and mismanagement in Department programs. Thank you for your continued support.

Respectfully submitted,

A handwritten signature in blue ink that reads "Ed W. Jordan".

Ed W. Jordan

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Section 20.055, Florida Statutes, establishes the Office of Inspector General within each state agency to provide a central point for coordination of, and responsibility for activities that promote accountability, integrity, and efficiency in government.

This Annual Report is presented to the Commissioner to comply with statutory requirements and to provide departmental staff and interested parties with information on the Office of Inspector General's progress in accomplishing its mission as defined by Florida law.

Introduction



Mission Statement

The Office of Inspector General's (OIG) mission is to assist in the accomplishment of the Department's overall mission to increase student proficiency; and achieve its goals of highest student achievement, seamless articulation and maximum access, skilled workforce and economic development, and quality efficient services. The OIG assists the Department in accomplishing its mission by providing independent audits, reviews, and investigations of activities and programs.

The OIG's responsibilities include:

- Conducting audits, management reviews, and investigations including employment screening and background investigations;
- Recommending corrective action concerning fraud, waste, abuse, compliance, and internal control deficiencies;
- Reporting on progress made in implementing corrective action;
- Advising in the development of performance measures, policies and procedures, and standards for Department of Education (DOE) programs; and
- Coordinating engagements and reviewing actions taken by the Department in response to recommendations made by: the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability, the Florida Department of Financial Services, the U.S. Department of Education, and other external agencies during the course of their audits and reviews.

Department Responsibilities Are Critical to the State's Educational Structure

The purpose of the Department of Education is to ensure that Florida has a state system of schools, courses, classes, institutions, and services that can adequately meet the educational needs of Florida's citizens.

Components of Florida's public education system include public schools, Florida colleges, and state universities. The Department provides leadership, technical assistance, and support to the local educational entities and institutions comprising Florida's public education system. The Department oversees public educational offerings in the state including pre-kindergarten through grade 12 education, charter schools, school facilities, Florida colleges, and career and adult education.

Public Schools - provide education for kindergarten, elementary and secondary school children. Public schools also provide special classes such as adult education and

certificate programs. In addition, developmental research schools operate in affiliation with state universities and are designed to provide a vehicle for research, demonstration, and evaluation regarding management, teaching, and learning.

Florida Colleges - consist of all educational institutions that are operated by local state college district boards of trustees, predominantly offering courses and programs of general and academic education equivalent to the first two years of course curriculum in the state universities. Florida colleges also offer career and adult education, including associate degrees and certificate programs, adult education, and continuing career and adult education. Florida colleges recently have been granted authorization from the Legislature to offer bachelor's degrees in certain areas (Sections 1004.73 and 1007.33, Florida Statutes).

In addition, the Department oversees the Divisions of Blind Services and Vocational Rehabilitation, the Florida School for the Deaf and Blind, and the Office of Student Financial Assistance. The State Board of Education establishes education goals, objectives, and in coordination with the Commissioner of Education, oversees the implementation and enforcement of education policies established by the Legislature. The Florida Board of Governors provides statewide oversight of the state's public universities.

A Risk Based Program

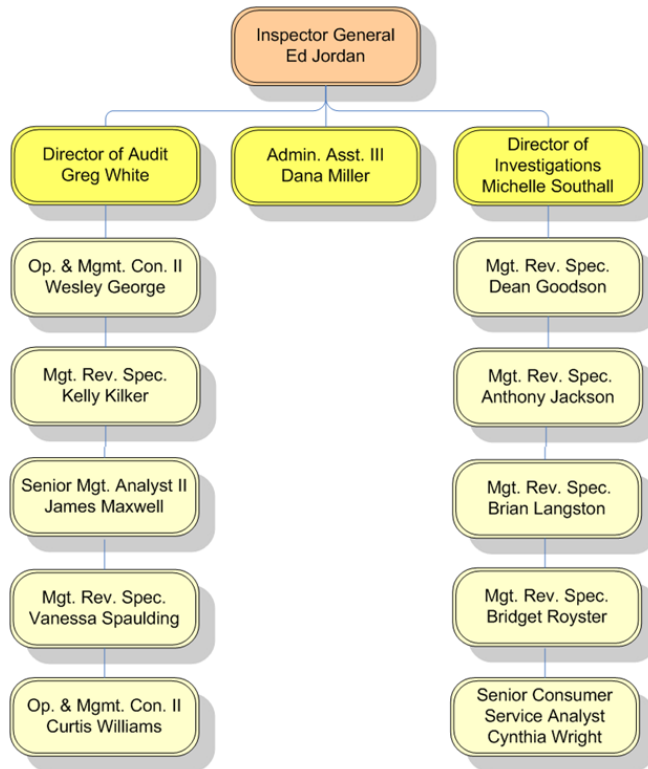
To ensure that we provide adequate coverage of the many departmental responsibilities and adequate support to management, the OIG performs an annual risk assessment of all Department activities. This ensures that the OIG is responsive to management concerns and that those activities judged to have the greatest risks are identified and scheduled for review.



The nature and scope of the Department's mission requires a unique approach by the OIG. While some agency OIG's perform reviews of the same subject matter from year to year, DOE auditors and investigators are constantly engaged in different functional areas from one review to the next. This requires a continuous learning and educational process for staff members.

Organization and Staff

To carry out our duties and responsibilities, the OIG staff of 14 professional and administrative positions is organized into two sections – Internal Audit and Investigations, as shown below.



As of August 18, 2011

Technical qualifications of the OIG staff include a variety of disciplines, including auditing, accounting, investigations, and information systems. Several staff members currently are seeking to augment their professional credentials, further enhancing their abilities and the contributions they can make.

OIG Staff Certification

Professional certifications held by the staff shown in the organization chart above include:

- 1 – Certified Inspector General
- 3 – Certified Internal Auditors
- 3 – Certified Fraud Examiners
- 1 – Certified Government Financial Manager
- 4 – Certified Inspector General Investigators
- 1 – Certified Government Auditing Professional



Major Activities and Functions

Internal Audit

The Internal Audit Section conducts independent audits, reviews, and examinations to identify, report, and recommend corrective action for control deficiencies or non-compliance with laws, rules, policies, and procedures. Audits are also performed to evaluate and make recommendations to improve the effectiveness and efficiency of Department programs and functions.

Audits are conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, established by the Institute of Internal Auditors (IIA), Inc. Audit reports are distributed to the Commissioner of Education, Office of the Auditor General, Office of Program Policy Analysis and Government Accountability, the Governor's Chief Inspector General, Joint Legislative Auditing Committee, and affected Department managers.

Responsibilities and functions of Internal Audit include:

- Conducting Performance Audits to ensure the effectiveness, efficiency, and economy of the Department's programs. Elements of financial, compliance, and information systems audits are often included within the scope of such audits.
- Conducting Compliance Audits to ensure that the Department's programs are following prescribed statutes and rules.
- Performing Management Reviews to provide services that involve consulting and advising management on Departmental policies and procedures, the development of performance measures, and providing independent reviews of Department activities.
- Assessing the reliability and validity of information provided by the Department on Performance Measurement and standards.
- Coordinating Entrance and Exit Conferences for external audits and evaluations of the Department.
- Coordinating Audit Responses and Conducting Follow-ups to findings and recommendations made by external auditors and other oversight units.



Investigations

The Investigations Section works to deter, detect, and investigate allegations of fraud, waste, abuse or employee misconduct impacting the Department. The Section receives inquiries or complaints regarding departmental activity from many sources, including: the Whistle-blower's Hotline, the Comptroller's Get Lean Hotline, the Chief Inspector General's Office, an on-line complaint form on the OIG's website, letters, telephone calls, e-mails, and the Governor's Office.

If suspicion of potential criminal activity is discovered, it is referred to the appropriate law enforcement agency. The OIG coordinates with law enforcement on any criminal investigation, while ensuring that issues of an internal nature are addressed.

Investigations staff monitor and track all cases:

- All case findings are reported to the Commissioner and appropriate managers.
- The OIG provides the necessary facts to the Department's Office of Labor Relations, the Office of the General Counsel, and Department managers to assist them in taking the appropriate actions.
- Cases involving criminal activity are referred to the appropriate law enforcement agency.



Investigations are conducted in accordance with quality and quantitative standards as set forth in the Association of Inspectors General *Principals and Standards for Offices of Inspector General*.

Office of Inspector General Outreach Presentations

The Investigations Section continued its objective of deterring fraud by delivering customized awareness presentations to 122 new Department employees during the year.

Additionally, the OIG Investigations Section initiated an outreach program to educate Department staff on the role of the OIG. Meetings and training sessions were held to increase awareness of potential violations. The OIG presented at training sessions to the Division of Vocational Rehabilitation and Division of Blind Services during the year.

Seeking Accreditation

The Investigations Section is working towards receiving accreditation through the Commission for Florida Law Enforcement Accreditation (CFA). An accreditation program has long been recognized as a means of maintaining and verifying the highest standards. Accreditation is the certification by an independent reviewing authority that an entity has met specific requirements and prescribed standards. In 2009, the Commission expanded its program to include Inspectors General offices.

The CFA works closely with Florida's Inspectors General (IGs) to develop professional standards for Florida Inspector General investigative functions. The CFA is comprised of four

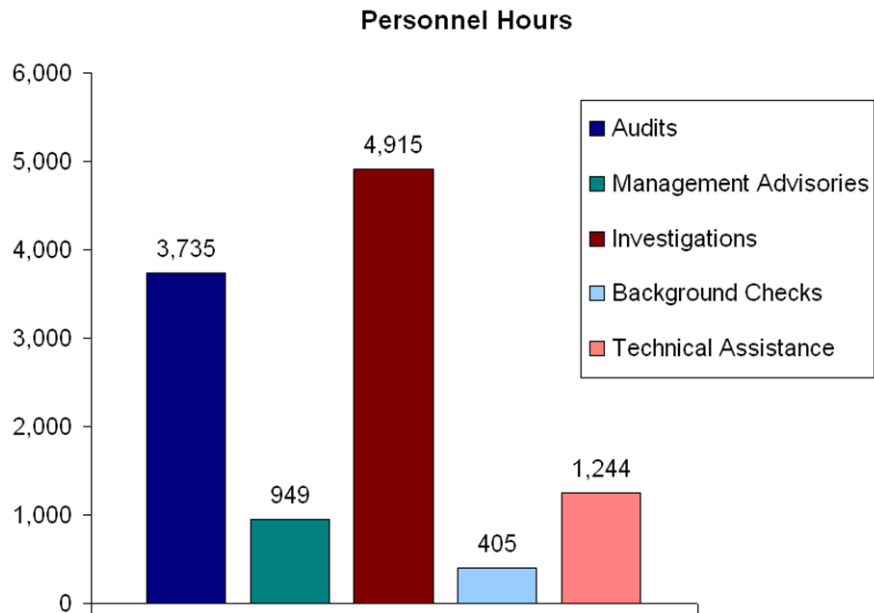
sheriffs, four police chiefs, and one representative each from the Association of Counties, the League of Cities, the State Law Enforcement Chiefs' Association, the Judiciary, and the Inspectors General community.

Accomplishments

During Fiscal Year (FY) 2010-2011, we completed the following projects:

OIG Function	Number Completed
Internal Audits	6
Management Advisory Services	4
Internal Audit Follow-ups	6
External Audit Coordination (Entrance & Exit Conferences, Draft Reports, and Follow-ups)	42
Investigations Initiated	15
Investigations Closed	20
Complaints Referred to Others	43
Assignments Referred to Management	58
Background Checks – Approved Applicants	457
Background Checks – Reviews Conducted	13
Awareness Briefings	9

To accomplish our goals, the following personnel resources were utilized:



Summary of Activities

Major activities of the OIG during FY 2010-2011 are summarized below:

Internal Audits

The Internal Audit Section completed six audits during the year which can be viewed online at:

www.fldoe.org/ig/auditreports.asp

Following are highlights of these audits.

Enterprise Ethics Audit: Florida Department of Education

The OIG participated in an enterprise ethics audit coordinated by the Governor's Chief Inspector General. Audit procedures included a compliance questionnaire and a web-based survey of all Department employees. The survey asked employees to rate their view of the ethical behavior of senior management, supervisors, and coworkers, as well as rate ethics related training and policies. Overall employee opinion on ethical behavior was highly positive.



We recommended the Department:

- Complete the implementation of revisions to existing ethics related policies in response to Executive Order 11-03.
- Comply with annual training for employees as stated in the Department's Code of Ethics policy.
- Consider implementing the following best practices: include the Chief Ethics Officer designation and role in the applicable position description; better communicate to employees a method to confidentially report concerns; and further emphasize the sanctions for ethical violations in future training.

Baker School District 21st Century Community Learning Center Grant

We found that:

- Baker County did not comply with all of the terms and conditions set forth in the 21st CCLC grant agreement;
- Baker County did not have adequate procedures in place to verify that purchases were allowable and allocable under the 21st CCLC grant; and
- The 21st CCLC Program in Baker County is no longer in operation, yet a considerable amount of property purchased with federal funds remains in use by Baker County High School or in storage on the premises.

To address these findings and strengthen the program, we recommended that Department management:

- Consider providing additional guidance and support for 21st CCLC programs when there are indications of need, particularly during the first year;
- Consider providing funds to higher risk school district sub-recipients on a reimbursement basis only; and
- Ensure the proper disposition of property no longer in use by sub-grantees.

Division of Career and Adult Education, General Educational Development (GED) Testing Program

Our audit found that the Program can strengthen key processes and improve efficiency by:

- Placing more emphasis on the mail sorter role to record and restrictively endorse funds upon receipt and minimize the handling of funds;
- Strengthening internal controls through documentation using the GED information system and the creation of a quality assurance role;
- Avoiding unnecessary printing and storage by using electronic transmittals and filings where possible;
- Minimizing services performed prior to receipt of payment and retaining funds where services have been performed but no record found; and
- Assigning more responsibility to the testing centers for submitting accurate and complete testing documents, and avoiding role specialization by cross training staff.



Division of Blind Services Business Enterprises Program

The objectives of this audit were to determine whether licensed operators: 1) comply with contract provisions; 2) report accurate sales, expenses, and set aside fees on DBS Monthly Business Reports; 3) comply with tax and insurance requirements; and 4) submit accurate maintenance reimbursement requests.

The Division of Blind Services (DBS) does not currently have a system in place to adequately control Business Enterprises Program (BEP) licensed operations and related reporting. The limited criterion in the Licensed Operator Facility Agreement (LOFA), and the Business Enterprises Policy and Procedure Manual (BEP Manual) reduces accountability and hinders audit effectiveness.



Office of Inspector General (OIG) staff identified three primary areas for improvement: establishing monitoring criteria, developing more effective internal controls, and preparing a monitoring plan.

Division of Blind Services Vocational Rehabilitation Services Contracting

Our audit of Division of Blind Services' vocational rehabilitation services contracts identified noteworthy practices that can be considered by the Division and contracted Community Rehabilitation Programs. We also identified areas for improvement and made recommendations to Division management for increasing internal controls, maximizing resources, and strengthening the working relationships between the Division, District Offices, and Community Rehabilitation Programs.

John M. McKay Scholarships for Students with Disabilities Program

The Department's Office of Independent Education and Parental Choice (IEPC) has established many effective controls for the John M. McKay Scholarships for Students with Disabilities Program (McKay Scholarship Program).



This report identifies opportunities for further improvement of the program. These include measures that will enhance oversight and monitoring of McKay eligible private school activities related to the scholarship program, strengthen controls in the form of written procedures, and address potential control weaknesses in a key program application.

We recommended:

- Pursuing authority to increase oversight of schools participating in the program;
- Preparing written operating procedures for several program processes;
- Including effective application controls in the payment process currently under development;
- Addressing concentration of duties in the program's Payment Specialist position; and
- Strengthening the warrant endorsement review process.

Management Advisory Services

The OIG allocates staff time to review issues or matters of concern to Department management. During FY 2010-2011, the Internal Audit Section performed four reviews, highlighted below, at the request of Department management which can be viewed online at:

www.fldoe.org/ig/auditreports.asp

Review of Department Employee Files

The objective of the review was to determine whether employee files are complete, maintained in a neat and orderly manner, and properly secured. We reviewed a sample of employee files and observed that files for recent hires were more complete and better organized than the files of previously hired employees. We noted a certain amount of misfiling and duplicate filing in the older employee files. However, this did not degrade the usefulness of the files. For the most part the files, especially those of more recently hired employees, were neat and easy to review.

Employee files are secured in a restricted access area in an open metal shelving system. Files for terminated employees are stored in a state owned archive facility. While there are no current plans to convert to a digitized file maintenance system, initial research we conducted indicated that long term cost savings can be realized through staff efficiency gains and reduced storage floor space needs of such a system. The Department of Revenue is currently converting its employee files from paper to digitized (scanned) files; the Department of Education may be able to benefit from this experience.

ARRA Subrecipient Data Quality

Funding in the form of subgrants to school districts, colleges and universities account for the majority of Florida's American Recovery and Reinvestment Act (ARRA) awards for education. This review is the fourth in a series of efforts by the Office of Inspector General to help ensure the accuracy of data reporting.



In this review, we evaluated whether subrecipients of ARRA grants are accurately reporting expenditures and associated Full Time Equivalent (FTE) jobs data to the Department of Education.

Each of the four subrecipients we reviewed is currently reporting accurate data. One subrecipient, Brevard School District, initially used an incorrect methodology for determining and reporting expenditures and FTE jobs. However, this has been corrected and a correct methodology was employed during the third quarter of FY 2009-2010.

Department Policies and Procedures Management Review

The objective of the review was to determine whether a formally established and documented process exists for developing, updating, and approving written policies and procedures, as well as the extent to which these documents have been published and made available to those who implement them. We found that the Department does not have a consistent system or process for developing, reviewing, authorizing, and updating written policy and procedure documents in all program areas. As a result, the use of these documents among the Department's programs is inconsistent.

We recommended the Department develop a formalized process for the creation, implementation, and revision of policies and procedures for all program areas to achieve more effective management control. The Department should consider designating a responsible office to coordinate the activities or assign the responsibility to a delegate of each Division. Good practices for this function may be found in other state agencies.

Subrecipient Reporting of ARRA Data

The objective of the review was to determine whether subrecipients are accurately reporting ARRA expenditures and jobs data. In a sample of school districts reviewed, we found minor

errors in the number of jobs reported; and lack of supporting documentation for immaterial amounts of expenditures.

Process Improvement – Going Paperless

The OIG Internal Audit Section has participated in the development and expansion of the Integrated Internal Audit Management System (IIAMS) originally developed by the Department of Children and Families. Beginning in FY 2010-2011, we began using IIAMS to manage our audits and have fully implemented the system for FY 2011-2012.



IIAMS is a fully functional audit management system designed for state government and includes project management, audit documentation, supervisory review/approval, timekeeping, training records, and an extract and reporting function. It is a web-based application hosted at the Northwood Shared Resource Center available to all interested state agency internal audit offices. Users log-on to a secure website to access the IIAMS web application and work with their secure data. The system will increase the efficiency of the audit process, conserve resources, reduce publication costs, and help assure quality by building in compliance with professional auditing standards.

Two Audit Professionals Join OIG Staff

In February 2011 two members of the Division of Vocational Rehabilitation, Bureau of Compliance and Oversight, transferred to the OIG. They are funded with federal vocational rehabilitation grant money and are dedicated to auditing the use of those funds in Department programs.

Response Coordination and Follow-up

The OIG undertakes activities to assess the corrective action taken by the Department in response to recommendations made by the Office of the Auditor General, the Office of Program Policy Analysis and Government Accountability, the Florida Department of Financial Services, U.S. Department of Education, and other external entities during the course of their audits and reviews. We also coordinate information requests and audit responses, and schedule audit conferences for these authorities. During the fiscal year, 11 external audits were started, 12 reports were issued, and 11 follow-up responses were requested.

Investigations

During the fiscal year, 20 investigations were completed, 457 applicants' background checks were approved and 13 background check reviews were conducted, and 85 inquiries from the public and other entities were handled by the OIG.



Some of the investigations conducted by the OIG included allegations of private school scholarship fraud, misappropriation of grant funds, theft, misuse of position, and other employee misconduct allegations. A synopsis of a sample of those investigations is provided below.

- A private school in Hillsborough County unjustly received \$312,461 in McKay Scholarship funds by misrepresenting the facts surrounding the ownership and operation of the private school. The Director submitted documents to the Department representing that another individual was the owner/operator of the private school. The Director was arrested and charged with Grand Theft, Organized Scheme to Defraud, and Criminal use of Personal Identification Information.
- A private school in Broward County unjustly received \$49,108.75 in McKay Scholarship funds for students who were not attending the school during two school years. The private school entered into a settlement agreement with the Department and has reimbursed the identified amount to the Department.
- A private school in Broward County unjustly received \$52,575.25 in McKay Scholarship funds for students who were not attending the school during three school years. The private school's eligibility was revoked by the Commissioner of Education and the identified balance has been referred for collection.
- A private school in Taylor County unjustly received \$21,181 in McKay Scholarship funds for students who were not attending the school or were not attending the school's approved location. The private school withdrew from the McKay Scholarship program and the identified balance has been referred for collection.
- A private school in Dade County employed personnel who did not meet statutory qualifications and/or background screening requirements. The private school provided



documentation to the Department confirming that the identified employees were no longer employed by the private school.

- An employee with the Office of Student Financial Assistance accessed lewd, offensive and unprofessional materials and websites, and stored such materials electronically on his Department-issued computer. The employee resigned prior to being terminated by the Department.
- An employee with the Division of Vocational Rehabilitation obtained outside employment with an FDOE vendor, which created a conflict of interest. The employee was given informal counseling regarding employment outside state government and the applicable statutes regarding conflict of interest. As a result of this investigation, information was provided to all DVR employees regarding the requirement to fill out the Request for Additional Employment Outside of State Government form.
- An employee with the Division of Vocational Rehabilitation purchased goods totaling \$392.37 for DVR clients with state funds and did not provide the goods to the clients. The employee resigned prior to being interviewed by the OIG and the investigation was referred to the State Attorney's Office for the consideration of criminal prosecution.

2011-2012 Audit Plan

This Audit Plan identifies annual and long term audit projects and assists in managing the Office's anticipated workload. It is required by Florida Statutes and professional audit standards, and is developed to identify, select, and allocate resources for the upcoming year. The overriding consideration during the development of our plan is to provide the greatest benefit to the Department with our existing resources.

The Audit Plan for FY 2011-2012 is detailed below and identifies projects to be performed by the Audit Section. A similar work plan has not been developed for the Investigations Section because their work primarily is reactive based on allegations of wrongdoing received through the Governor's Chief Inspector General, from Department management and employees, and members of the general public.

Audit Plan

Race to the Top Grant – Due to the grant size and complexity, the workload of the Divisions of Public Schools and Finance and Operations has and will be significantly impacted. The Department expects to receive about \$700 million in funding with specific requirements for assessments and accountability. This audit will assess reporting validity and reliability and other issues.



Centers for Autism and Related Disabilities – The legislature grants funding to seven university managed autism centers which provide resource and training services for persons who have autism. We plan to select one or possibly two centers for audit. Audit objectives include assessment of grant oversight by the DOE, completion of contract deliverables and testing of expenditure documentation to determine if the funds were properly expended.

Information Technology Application Development and Procurement – Information technology (IT) applications require extensive development and planning prior to successful procurement. Objectives of this review include identifying current practices regarding IT application development and procurement, measuring compliance with applicable guidance, and comparing to best practices used by other agencies.

Department Hiring Process – This project will review the Department's process for hiring new employees. We intend to review the process for efficiency and timeliness. A survey of practices used by other state agencies is also planned.

Division of Vocational Rehabilitation Contracting – The Division contracts with employment and independent living services providers to serve disabled citizens. We will select a sample of six to eight contracted providers for audit. The audits will focus on compliance with the contract, proper expenditures, reporting accuracy/completeness, effectiveness at placing clients in suitable long term employment opportunities, and internal control structure. (As noted earlier, two of our audit positions are supported by federal vocational rehabilitation funds and therefore

dedicated to auditing the use of those funds.)

21st Century Community Learning Centers Program – The program provides an educational after school environment for students and is administered by the Division of Public Schools. We will select a grant recipient and focus the audit on contract compliance, service delivery, proper invoicing, reporting accuracy/completeness, and internal control structure.

Supplemental Education Services – The Division of Public Schools provides funding and guidance for after school tutoring services provided through the Supplemental Education Services (SES) program. We plan to select SES providers for audit based on an assessment of risk. The audit will focus on compliance with the contract between the school district and provider, service delivery, proper invoicing, reporting accuracy/completeness, and internal control structure.

Mentoring Programs – These programs are funded through appropriation line items. Funding is provided to private non-profit organizations which may not have extensive experience in accounting for grant funds. We plan to select a provider, audit the use of funds, and evaluate reporting accuracy.

IT Service Level Agreements – State agencies are moving computing resources to Primary Data Centers (PDC). Services to agencies will include proper security, infrastructure, and staff resources to ensure that the information is maintained reliably and safely, and recoverable in the event of a disaster. Service Level Agreements define the specific services to be provided by the PDCs. This project will evaluate whether these agreements meet the goals of the Department for accessibility and reliability of IT support. This is a state-wide project recommended by the governor's office.



IT Computer Security Incident Response Teams – Computer Security Incident Response Teams (CSIRT) are established to respond to computer security incidents that may occur within state agencies. The foundation or core of the CSIRT for a state agency should consist of three members: the agency Information Security Manager (ISM), the Chief Information Officer and a member of the agency's Inspector General's Office. This state-wide project, recommended by the governor's office, would determine if roles are clearly defined and promulgated.

IT Agency Risk Assessment Survey – The Agency for Enterprise Information Technology (AEIT) leads a security risk assessment of all agencies. This assessment is prepared by agency Information Security Managers. Internal auditors will perform a reasonableness review on the information submitted by the Department's security manager. This is a state-wide project recommended by the governor's office.

Long Range Planned Projects

- Contract and grant audits

- Budgeting practices and transparency
- Federal grant application review process
- Accountability for cash receipts and warrants
- Process for interpreting legislative intent
- Procurement and contracting process
- Partnership for Assessment of Readiness for College and Careers (PARCC)

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