



Office of the Inspector General
Bureau of Family and Community Outreach– 21st Century Community
Learning Center Grants

Report #A-2122DOE-019

September 2023

Executive Summary

In accordance with the Department of Education’s (DOE) fiscal year (FY) 2022-23 audit plan, the Office of Inspector General (OIG) conducted an audit of the 21st Century Community Learning Center (21st CCLC) grants within the Bureau of Family and Community Outreach (BFCO). The purpose of this audit was to determine if 21st CCLC subrecipients provided services in accordance with grant terms and applicable laws.

During this audit we noted that BFCO and 21st CCLC are subject to the Government Performance and Results Act (GPRA). The U.S. Department of Education approved a set of five new GPRA measures for the 21st CCLC programs starting in the 2021-22 school year. The two 21st CCLC subrecipients selected for this review, Broward County School District and Orlando After School All Stars (OASAS), generally complied with the grant expenditure reporting requirements. However, we noted instances where improvements could be made to strengthen some of the monthly deliverable controls. For example, some OASAS deliverable submissions did not include all required reporting elements, and BFCO approved invoices for payment despite the missing deliverables. We also cited instances where the subrecipients did not submit all deliverables in a timely manner, and BFCO did not approve all deliverables in a timely manner. The Audit Results section below provides details of the instances noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included two 21st CCLC subrecipients from fiscal year (FY) 2021-22 identified as high risk by BFCO. Our objectives for the audit included:

1. Determining if the selected 21st CCLC subrecipients are providing services in accordance with grant terms and applicable laws; and
2. Determining if payments and expenditures are made in accordance with grant terms and applicable laws.

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; interviewed appropriate staff; reviewed policies, procedures, and related documentation; reviewed the

statewide 21st CCLC request for proposal; selected two subrecipients for review and examined the grants and supporting documentation; analyzed program data; reviewed payments and expenditures; and evaluated monthly deliverable reporting and supporting documentation.

Our methodology included sampling and analyzing the monthly reporting of deliverables and program data to ensure each subrecipient:

- Submitted all required deliverables on time and BFCO reviewed those deliverables timely;
- Achieved the stated deliverables prior to BFCO approving payment; and
- Maintained evidence to support completion of the deliverables.

We compared the students enrolled with the two selected 21st CCLC subrecipients to ensure the subrecipients did not include duplicate students in their stated deliverables.

We reviewed the summative evaluation reports from each subrecipient to ensure their participants are achieving the academic objectives and increasing their academic performance relative to other students not participating in the program.

Finally, we selected a sample of expenditure transactions and supporting documentation from each subrecipient to ensure that the two subrecipients spent grant funds in compliance with state and federal law.

Background

The department's Bureau of Family and Community Outreach (BFCO) provides resources, recognition, and technical assistance to increase family engagement and promote children's success in education through grant awards to schools and community-based education programs. The department receives federal funding from the U.S Department of Education to administer 21st Century Community Learning Center (21st CCLC) programs in Florida. The 21st CCLC program office is housed within BFCO. According to Title IV, Part B, Section 4201(a), the grant's purpose is to "provide opportunities for communities to establish or expand activities in community learning centers." The 21st CCLC programs provide academic enrichment opportunities during non-school hours for children, particularly in high-poverty and low-performing schools.

The 21st CCLC program is funded through Congressional appropriations and subject to the Government Performance and Results Act (GPRA). This Act dictates that metrics, referred to commonly as GPRA measures or "The GPRA" serve as program outcomes for the purpose of completing the required annual performance report (APR) submitted to Congress. In 2020, the U.S. Department of Education approved a set of five new GPRA measures for the 21st CCLC program. The new measures are:

- Measure 1: Growth in English and language arts and mathematics on state assessments.
- Measure 2: Grade point average improvement.
- Measure 3: School Day attendance rate improvement.
- Measure 4: Decrease of in-school suspensions.

- Measure 5: Teacher-reported engagement in learning.

The selected programs reported positive impacts increasing student confidence both academically and socially, as students made academic strides and improved in the classroom. The faculty and staff used the program to form closer relationships with students, and they reported the students appreciated the individual attention. As this was the first year of reporting for the updated GPRA measures, there is no comparative outcome data for GPA, Attendance/Dropout Prevention, or Behavior for the 2021-22 academic year. The first outcomes for these annually reported measures will be provided in the 2022-2023 Summative Evaluation Report.

BFCO is responsible for administering and overseeing grant programs funded through state and federal sources. BFCO oversees the grants through on-site monitoring visits and desk reviews and assists grant recipients through training and technical assistance. During the 2021-22 fiscal year, BFCO managed 237 21st CCLC grants totaling \$66,399,967.00.

We selected two subrecipient that BFCO determined as high risk for review, Broward County School District and Orlando After School All Stars. BFCO awarded the Broward County School District, operating at Morrow and Oakridge Elementary Schools, \$684,840.00 for FY 2021-22. Broward County School District was reimbursed through the Federal cash advance option. Federal cash advances will be made by state warrant or electronic funds transfer (EFT) to a recipient or subrecipient for disbursements. For federally funded programs, requests for federal cash advance must be made through DOE's Florida Grants System (FLAGS).

BFCO awarded Orlando After School All Stars (OASAS), operating at College Park and Roberto Clemente Middle Schools, \$690,551.00 for FY 2021-22. OASAS operated under the reimbursement with performance option. Reimbursement with performance applies to community and faith-based organizations and any other non-public entities. Payment is rendered upon submission of documented allowable disbursements, plus documented completion of specified performance objectives. Requests for reimbursement with the appropriate backup documentation must be submitted.

Audit Results

Finding 1: Some OASAS deliverable submissions did not include all required reporting elements, and BFCO approved invoices for payment despite the missing deliverables.

Each subrecipient is required to report deliverables in accordance with Section 8 of the 2021-22 21st CCLC Grant Request for Application (RFA). The 21st CCLC Program Office is responsible for reviewing the documentation and reports submitted by the subrecipients to the EZ Reports system every month. Each month's program deliverables are due the 5th of the following month and include the following:

- Student Attendance - 12 months
- Number of hours of programming per student - 12 months
- Participant Data update (Behavioral Referrals & In-school Suspension) - 12 months

- Previous Year GPA (Grades 7-8 & 10-12) – August
- 1st Quarter Progress Report Grades (Grades 1-12) - September
- 1st Quarter Report Grades (Grades 1-12) - October
- 2nd Quarter Progress Report Grades (Grades 1-12) – December
- 2nd Quarter Report Grades (Grades 1-12) – January
- 3rd Quarter Progress Report Grades (Grades 1-12) – March
- 3rd Quarter Report Grades (Grades 1-12) – April
- 4th Quarter Progress Report Grades (Grades 1-12) – May
- 4th Quarter Report Grades (Grades 1-12) – June
- Stakeholder Survey (Day School Teacher) – May 2 – June 17
- Current Year GPA (Grades 7-8 & 10-12) – July
- Summative Evaluation Report – July

We examined the deliverables Orlando After School All Stars (OASAS) submitted to BFCO for the 2021-22 school year and noted that OASAS failed to submit Participant Data (behavioral referrals and in-school suspension) for August 2021, September 2021, November 2021, January 2022, February 2022, and April 2022 for College Park and Roberto Clemente Middle Schools. OASAS also failed to submit any of the student quarterly progress report grades to BFCO for both sites. Overall, 5 of the 15 deliverables listed above were missing or incomplete for both OASAS sites.

The new 2021-22 Government Performance Results Act metrics were sent to the BFCO 21st CCLC Program Development Specialists in an email on June 17, 2021. BFCO provided the new metrics to subrecipients at the 21st CCLC Fall Technical Assistance Meeting in September 2021, and we verified that OASAS staff attended the meeting.

The BFCO Program Development Unit holds the primary responsibility for reviewing and approving deliverable documentation and reports submitted by the subrecipients. As stated in the Monitoring and Compliance Unit Standard Operating Procedures Section IV: 21st CCLC Monitoring Procedures, “The Program Development Specialist either approves the deliverable as being met or declines the deliverable and requests that the program resubmit the deliverable in an approvable form, making notes on the deliverables page indicating what the program needs to do to correct the deliverable.”

The Program Development Specialist marked the missing data reports as “NA” or not applicable although that is not an option listed in the procedures. Per procedure, the Program Development Specialist should have communicated with the subrecipients as to why the program was not submitting the missing data as required in the grant agreement and required them to correct the missing data.

OASAS reported that the Data Use Agreement with the Orange County Public School District allows this data to be shared with the program; however, the data is only reported on a quarterly basis causing the missing deliverables. OASAS also reported that the Orange County Public School District does not collect progress report grades preventing the program from complying with that GPRA metric for the 2021-22 school year.

BFCO management provided no explanation for the assigned Program Development Specialist marking these deliverables as not applicable and stated that the Program Development Specialists are aware and trained that this behavior is incorrect. The Program Development Specialist assigned to OASAS during the audit period no longer works with BFCO.

Due to the Program Development Specialist approving all deliverables as satisfied for these months, the FDOE comptroller's office audited and accepted the invoices for these programs and provided payment to OASAS. Reimbursement of expenditures should not be approved until all deliverables are submitted and approved per the Monitoring Procedures. Approving payment absent the completion of all deliverables can hinder the appropriate delivery of services to students and create inappropriate grant expenditures.

Recommendation

We recommend OASAS submit all required deliverable reporting elements to BFCO in accordance with grant terms. We also recommend that BFCO work with OASAS and the Orange County Public School District to ensure data necessary to comply with all deliverable reporting requirements is available to OASAS for future grant periods. We further recommend that BFCO reviews all submitted deliverables in accordance with the Monitoring and Compliance Unit Standard Operating Procedures and ensures all deliverables are satisfactorily completed prior to authorizing payment.

OASAS Management Response

Concur. The Data Use Agreement (DUA) between OASAS and Orange County Public Schools (OCPS) gains the required data points at the identified times determined by BFCO. The only exceptions are behavior referrals and suspensions are gained quarterly rather than the required monthly reporting and progress report data is not collected and disseminated by OCPS.

Action Items:

- Replace requirement of Progress Report Data with an identified best practice to implement real time accommodations for student academic improvement. The anticipated completion date is October 31, 2023.
- Change deliverable frequency of behavioral data points (referrals, suspensions from monthly to quarterly. The anticipated completion date is October 31, 2023.

BFCO Management Response

BFCO concurs with the finding. BFCO will remove the requirement of submission of progress report grades from its subrecipients as a requirement for deliverable approval. Report card grades will serve as the continuous improvement indicator for academic performance.

Regarding behavioral data collection, BFCO will modify its requirements to include special conditions for subrecipients whose school districts do not provide monthly behavioral data. BFCO will require that the subrecipient must provide a letter on letterhead from the school district that indicates the time frames for which their behavioral data is released. Subrecipients who provide evidence that the school district of the target school which they serve does not

provide monthly behavioral data, will receive special conditions for the months for which this data is not available.

1. BFCO will ensure that all the required deliverables are provided by OCPS and are accepted prior to payment. Deliverables must be quantifiable, measurable, and verifiable. Each deliverable must be directly related to a task specified in the scope of work and must identify the minimum level of service to be performed.
2. BFCO Program Staff will review all the required deliverables prior to authorizing payment.
3. BFCO supervisors will conduct regular sample reviews of deliverables which have been approved by BFCO staff to ensure all criteria for the deliverables are being met. Additionally, BFCO will conduct regular training with staff to ensure there is a clear understanding of deliverable requirements needed for approval.
4. BFCO will ensure that all submitted deliverables are reviewed in accordance with the Monitoring and Compliance Unit Standard Operating Procedures as well as the Program Support Unit Standard Operating Procedures. BFCO will also ensure that all deliverables are satisfactorily completed prior to authorizing payments.

The anticipated completion date is October 31, 2023.

Finding 2: The selected subrecipients did not submit all deliverables in a timely manner.

As stated above, each subrecipient is required to report deliverables in accordance with Section 8 of the 2021-22 21st CCLC Grant RFA. The deliverable reports submitted by the subrecipients to the EZ Reports system are due the 5th of the following month. BFCO did not require the subrecipients to submit the deliverables outlined in the RFA until the grant was awarded; however, BFCO advised all subrecipients to collect deliverable information throughout the year because each subrecipient must submit all prior deliverables once the grant was awarded. The Broward County School District and Orlando After School All Stars (OASAS) received their grant awards on November 4th, 2021, and January 8, 2022, respectively.

The Broward County School District program operates at two sites, Morrow and Oakridge Elementary Schools. Overall, Morrow Elementary school reported the monthly student attendance, number of contact hours, and participant data deliverables in a timely manner. However, Broward did not consistently report quarterly progress reports and quarterly report cards by the due dates for Morrow Elementary School. The 1st quarter progress report grades and 1st quarter report card grades were submitted 51 days late. The 2nd quarter progress report grades were submitted 20 days late, and the 2nd quarter report card grades were submitted 60 days late. The 3rd and 4th quarter progress reports and report card grades were submitted in a timely manner.

Morrow Elementary

Month	Deliverable	Required Subrecipient Submission Date	Subrecipient Submission Date	Number of Days Late	Approval Date
Sep-21	1st Quarter Progress Report Grades (Grades 1-12)	12/5/2021	1/25/2022	51	1/27/2022
Oct-21	1st Quarter Report Grades (Grades 1-12)	12/5/2021	1/25/2022	51	1/27/2022

Dec-21	2nd Quarter Progress Report Grades (Grades 1-12)	1/5/2022	1/25/2022	20	1/27/2022
Jan-22	2nd Quarter Report Grades (Grades 1-12)	2/5/2022	4/6/2022	60	4/7/2022

Broward reported the monthly attendance, number of contact hours, and participant data (behavioral referrals and in school suspension) deliverables for Oakridge Elementary School in a timely manner, with the exception of the November and December 2021 submissions. Broward reported attendance, contact hours, and participant data 51 days late in November 2021 and 21 days late in December 2021. Additionally, Broward submitted Oakridge’s 1st quarter progress report grades and 1st quarter report card grades 52 days late, the 2nd quarter progress report grades 21 days late, and the 2nd quarter report card grades 60 days late. Broward submitted the 3rd and 4th quarter progress reports and report card grades in a timely manner.

Oakridge Elementary

Month	Deliverable	Required Subrecipient Submission Date	Subrecipient Submission Date	Number of Days Late	Approval Date
Sep-21	1st Quarter Progress Report Grades (Grades 1-12)	12/5/2021	1/26/2022	52	1/27/2022
Oct-21	1st Quarter Report Grades (Grades 1-12)	12/5/2021	1/26/2022	52	1/27/2022
Nov-21	Attendance	12/5/2021	1/25/2022	51	1/27/2022
Nov-21	Number of hours of programming per student and/or family	12/5/2021	1/25/2022	51	1/27/2022
Nov-21	Participant Data update (Behavioral Referrals & In-school Suspension)	12/5/2021	1/25/2022	51	1/27/2022
Dec-21	Attendance	1/5/2022	1/26/2022	21	1/27/2022
Dec-21	Number of hours of programming per student and/or family	1/5/2022	1/26/2022	21	1/27/2022
Dec-21	Participant Data update (Behavioral Referrals & In-school Suspension)	1/5/2022	1/26/2022	21	1/27/2022
Dec-21	2nd Quarter Progress Report Grades (Grades 1-12)	1/5/2022	1/26/2022	21	1/27/2022
Jan-22	2nd Quarter Report Grades (Grades 1-12)	2/5/2022	4/6/2022	60	4/7/2022

The Orlando After School All Star program operates at two sites, College Park and Roberto Clemente Middle Schools. Both sites were 100% compliant with reporting their attendance and student contact hours deliverables. As previously reported, OASAS reported participant data (behavioral referral and in-school suspensions) for both sites on a quarterly basis rather than the required monthly basis and failed to submit any quarterly progress report grades. OASAS submitted quarterly report card grades to BFCO 80 days late for the 1st and 2nd quarters for both College Park and Roberto Clemente Middle Schools. OASAS reported the 3rd and 4th quarter grades timely for both sites.

College Park & Roberto Clemente

Month	Deliverable	Required Subrecipient Submission Date	Subrecipient Submission Date	Number of Days Late	Approval Date
Oct-21	1st Quarter Report Grades (Grades 1-12)	2/5/2022	4/26/2022	80	5/4/2022
Jan-22	2nd Quarter Report Grades (Grades 1-12)	2/5/2022	4/26/2022	80	5/4/2022

The Broward County School District and BFCO 21st CCLC representatives both stated that they were unable to explain the cause of the late deliverables due to turnover of key personnel since the 2021-22 school year. OASAS representatives informed us the late uploads to the EZ Report system for the 1st and 2nd quarter report card grades were due to the re-upload of data. They

claim to have uploaded grades per the due date but had to resubmit the grades causing the system to change the date and timestamp to the reload date. BFCO confirmed the system will change dates and times to the most current upload submitted. BFCO could not show any documentation that the grades were uploaded by the required due date because of the system capabilities.

Missing and late deliverables hinders the department's ability to monitor grant deliverables and approve grant expenditures. This increases the risk that insufficient service delivery or inappropriate expenditures could occur and go undetected by the department.

Recommendation

We recommend that subrecipients submit all required deliverables by the agreement due dates. We recommend BFCO ensures that subrecipients submit all required deliverables timely and send reminders until they receive all required documentation. We also recommend that BFCO define the "participant data update" deliverable as behavioral referrals and in-school suspensions in the RFA and add the quarterly report card grades deliverable and the associated due dates in the RFA.

OASAS Management Response

Concur. Through a delay of reception of the Data Use Agreement between OASAS and OCPS partial data was uploaded by the deadline of the month's deliverable date. Once complete data was gained, the data was uploaded again showing a delay on the date and time stamp on EZ reports.

Action Items:

- Ensure the DUA is acquired in a timely manner to upload data within the determined deadlines. This matter is considered to be completed.
- Identify tracking and communication systems internally and/or through the EZ Reports platform to show all uploads regardless of the overwrite date/time stamp dynamic. The anticipated completion date is October 31, 2023.

Broward CSD Management Response

Concur. All deliverables were submitted. All deliverables were completed prior to this report.

BFCO Management Response

BFCO concurs with the finding.

1. BFCO has implemented a tiered internal and subrecipient checks and balances review process to support timely deliverables.
2. BFCO will remind subrecipients regarding financial consequences as outlined in the Request for Application (RFA) or Request for Proposal (RFP) if deliverables were not submitted by the deadline established by FDOE.
3. Moving forward, BFCO will specify the "participant data update" deliverable reporting element in the RFA and RFP.

The anticipated completion date is September 30, 2023.

Finding 3: BFCO did not always approve deliverables in a timely manner.

The 2021-22 21st CCLC Request for Application (RFA) states, “All funded subrecipients will be required to upload evidence of deliverables and activities as described by this RFA. All deliverables are uploaded to the EZ Reports system by the 5th of the subsequent month. Per the 2021-22 RFA, “Documentation submitted to support the completion of tasks will be reviewed on a monthly basis within five (5) days of submittal or the listed due date.”

The two subrecipients included in this review each have two sites, which means that the BFCO Program Development Specialist must receive the monthly deliverables from both sites prior to approving the deliverables for the month. We reviewed all deliverables for the 2021-22 school year for Broward County School District (Morrow and Oakridge Elementary Schools) and Orlando After School All Stars (College Park and Roberto Clemente Middle Schools). We noted BFCO did not approve some monthly deliverables within five days as required. The delays in approvals ranged from 11 to 48 days after the deadline to review the submittal. The instances of late approval for each site are detailed below.

Morrow Elementary – BFCO did not approve the attendance, number of contact hours, or participant data deliverables for Morrow Elementary School until January 27, 2022, for September through December 2021, 17 to 48 days past the approval deadline. BFCO approved the February 2022 deliverables on April 7, 2022, 28 days late. Finally, BFCO approved the July 2022 deliverables on September 6, 2022, 27 days past the deadline.

Morrow Elementary

Month	Deliverable	Required Subrecipient Submission Date	Subrecipient Submission Date	Approval Date	PS Review Date Deadline	Days Past Approval Deadline	Marked Final by PS (Email)
Sep-21	Attendance	12/5/2021	11/2/2021	1/27/2022	12/10/2021	48	1/28/2022
Sep-21	Number of hours of programming per student and/or family	12/5/2021	11/2/2021	1/27/2022	12/10/2021	48	1/28/2022
Sep-21	Participant Data update (Behavioral Referrals & In-school Suspension)	12/5/2021	11/2/2021	1/27/2022	12/10/2021	48	1/28/2022
Oct-21	Attendance	12/5/2021	11/8/2021	1/27/2022	12/10/2021	48	1/28/2022
Oct-21	Number of hours of programming per student and/or family	12/5/2021	11/8/2021	1/27/2022	12/10/2021	48	1/28/2022
Oct-21	Participant Data update (Behavioral Referrals & In-school Suspension)	12/5/2021	11/8/2021	1/27/2022	12/10/2021	48	1/28/2022
Nov-21	Attendance	12/5/2021	12/7/2021	1/27/2022	12/10/2021	48	1/28/2022
Nov-21	Number of hours of programming per student and/or family	12/5/2021	12/7/2021	1/27/2022	12/10/2021	48	1/28/2022
Nov-21	Participant Data update (Behavioral Referrals & In-school Suspension)	12/5/2021	12/7/2021	1/27/2022	12/10/2021	48	1/28/2022
Dec-21	Attendance	1/5/2022	1/3/2022	1/27/2022	1/10/2022	17	1/28/2022
Dec-21	Number of hours of programming per student and/or family	1/5/2022	1/3/2022	1/27/2022	1/10/2022	17	1/28/2022

Dec-21	Participant Data update (Behavioral Referrals & In-school Suspension)	1/5/2022	1/3/2022	1/27/2022	1/10/2022	17	1/28/2022
Feb-22	Attendance	3/5/2022	3/1/2022	4/7/2022	3/10/2022	28	4/11/2022
Feb-22	Number of hours of programming per student and/or family	3/5/2022	3/1/2022	4/7/2022	3/10/2022	28	4/11/2022
Feb-22	Participant Data update (Behavioral Referrals & In-school Suspension)	3/5/2022	3/1/2022	4/7/2022	3/10/2022	28	4/11/2022
Jul-22	Attendance	8/5/2022	8/3/2022	9/6/2022	8/10/2022	27	9/6/2022
Jul-22	Number of hours of programming per student and/or family	8/5/2022	8/3/2022	9/6/2022	8/10/2022	27	9/6/2022
Jul-22	Participant Data update (Behavioral Referrals & In-school Suspension)	8/5/2022	8/3/2022	9/6/2022	8/10/2022	27	9/6/2022

Oakridge Elementary – BFCO did not approve the deliverables for September and October 2021 until January 27, 2022, 48 days past the required approval date. BFCO approved the February 2022 deliverables on April 7, 2022, 28 days past the due date. Finally, BFCO approved the July 2022 deliverables on September 6, 2022, 27 days after the due date.

Oakridge Elementary

Month	Deliverable	Required Subrecipient Submission Date	Subrecipient Submission Date	Approval Date	PS Review Date Deadline	Days Past Approval Deadline	Marked Final by PS (Email)
Sep-21	Attendance	12/5/2021	11/5/2021	1/27/2022	12/10/2021	48	1/28/2022
Sep-21	Number of hours of programming per student and/or family	12/5/2021	11/5/2021	1/27/2022	12/10/2021	48	1/28/2022
Sep-21	Participant Data update (Behavioral Referrals & In-school Suspension)	12/5/2021	11/5/2021	1/27/2022	12/10/2021	48	1/28/2022
Oct-21	Attendance	12/5/2021	11/5/2021	1/27/2022	12/10/2021	48	1/28/2022
Oct-21	Number of hours of programming per student and/or family	12/5/2021	11/5/2021	1/27/2022	12/10/2021	48	1/28/2022
Oct-21	Participant Data update (Behavioral Referrals & In-school Suspension)	12/5/2021	11/5/2021	1/27/2022	12/10/2021	48	1/28/2022
Feb-22	Attendance	3/5/2022	3/4/2022	4/7/2022	3/10/2022	28	4/11/2022
Feb-22	Number of hours of programming per student and/or family	3/5/2022	3/4/2022	4/7/2022	3/10/2022	28	4/11/2022
Feb-22	Participant Data update (Behavioral Referrals & In-school Suspension)	3/5/2022	3/4/2022	4/7/2022	3/10/2022	28	4/11/2022
Jul-22	Attendance	8/5/2022	8/3/2022	9/6/2022	8/10/2022	27	9/6/2022
Jul-22	Number of hours of programming per student and/or family	8/5/2022	8/3/2022	9/6/2022	8/10/2022	27	9/6/2022
Jul-22	Participant Data update (Behavioral Referrals & In-school Suspension)	8/5/2022	8/3/2022	9/6/2022	8/10/2022	27	9/6/2022

College Park and Roberto Clemente Middle Schools –BFCO did not approve the attendance and contact hours deliverables for February 2022 until March 21, 2022, 11 days after the required approval date. BFCO approved the June 2022 attendance and contact hours deliverables on July 22, 2022, 12 days after the due date. Finally, BFCO approved the July 2022 attendance, contact hours, and current year GPA deliverables on September 8, 2022, 29 days after the due date.

Those numbers were consistent for both OASAS sites.

College Park

Month	Deliverable	Required Subrecipient Submission Date	Subrecipient Submission Date	Approval Date	PS Review Date Deadline	Days Past Approval Deadline	Marked Final by PS (Email)
Feb-22	Attendance	3/5/2022	3/4/2022	3/21/2022	3/10/2022	11	3/21/2022
Feb-22	Number of hours of programming per student and/or family	3/5/2022	3/4/2022	3/21/2022	3/10/2022	11	3/21/2022
June-22	Attendance	7/5/2022	7/1/2022	7/22/2022	7/10/2022	12	7/22/2022
June-22	Number of hours of programming per student and/or family	7/5/2022	7/1/2022	7/22/2022	7/10/2022	12	7/22/2022
Jul-22	Attendance	8/5/2022	8/1/2022	9/8/2022	8/10/2022	29	9/12/2022
Jul-22	Number of hours of programming per student and/or family	8/5/2022	8/1/2022	9/8/2022	8/10/2022	29	9/12/2022
Jul-22	Current Year GPA	8/5/2022	5/31/2022	9/8/2022	8/10/2022	29	9/12/2022

Roberto Clemente

Month	Deliverable	Required Subrecipient Submission Date	Subrecipient Submission Date	Approval Date	PS Review Date Deadline	Days Past Approval Deadline	Marked Final by PS (Email)
Feb-22	Attendance	3/5/2022	3/4/2022	3/21/2022	3/10/2022	11	3/21/2022
Feb-22	Number of hours of programming per student and/or family	3/5/2022	3/4/2022	3/21/2022	3/10/2022	11	3/21/2022
June-22	Attendance	7/5/2022	7/1/2022	7/22/2022	7/10/2022	12	7/22/2022
June-22	Number of hours of programming per student and/or family	7/5/2022	7/1/2022	7/22/2022	7/10/2022	12	7/22/2022
Jul-22	Attendance	8/5/2022	8/1/2022	9/8/2022	8/10/2022	29	9/12/2022
Jul-22	Number of hours of programming per student and/or family	8/5/2022	8/1/2022	9/8/2022	8/10/2022	29	9/12/2022
Jul-22	Current Year GPA	8/5/2022	5/31/2022	9/8/2022	8/10/2022	29	9/12/2022

The BFCO could not provide a reason for the delay in approving deliverables, as the program specialists that were assigned to the programs are no longer employed with BFCO. Delayed or incomplete reviews of submitted deliverables could lead to BFCO paying subrecipients for deliverables not achieved and inadequate service provision going undetected.

Recommendation

We recommend BFCO enhance its controls, including supervisory review of deliverable approval dates, to ensure staff reviews deliverables within the timeframe outlined by the grant terms.

BFCO Management Response

BFCO concurs with the finding. BFCO will update its policies and procedures to include frequent supervisory review of deliverable due dates and provide regular training for staff regarding the process and requirements of deliverables approval. The anticipated completion date is October 31, 2023.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Bureau of Family and Community Outreach staff for their assistance during 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 Brian Johnson and supervised by Bradley Rich, 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 <https://www.fldoe.org/about-us/office-of-the-inspector-general/audit-reporting-products.shtml>. 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.