



**Office of Inspector General  
Palm Beach Habilitation Center, Inc.**

**PROJECT #A-2223DOE-013**

**December 2023**

**Executive Summary**

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In accordance with the Department of Education’s fiscal year (FY) 2022-23 audit plan, the Office of Inspector General (OIG) conducted an audit of the Adults with Disabilities grant #50F-90560-2Q001 between the Division of Vocational Rehabilitation (DVR) and the Palm Beach Habilitation Center, Inc. (PBHC). The purpose of this audit was to determine if the PBHC has sufficient internal controls to provide services to adults with disabilities in compliance with grant terms and ensure DVR is effectively monitoring the grant.

We noted the program provides services to adults with disabilities who are not seeking competitive employment. The needs and goals of the participants are individualized through the Adult Individual Education Plans (AIEP). The participant and the PBHC identify two benchmarks on the AIEP. Participants attain a set percentage of the required tasks or goals in order to complete the selected benchmarks. The benchmarks vary based on participant needs and ability. The teacher monitors each participant’s progress towards their goals and documents the benchmark percentage when complete.

During this audit, we noted there were instances where improvements could be made to strengthen some controls. For example, we cited instances where DVR did not provide effective oversight of the grant; PBHC could not provide sufficient documentation to demonstrate they achieved the required performance funding benchmarks on their quarterly invoices, but DVR paid the invoices despite the lack of supporting documentation; PBHC could not provide documentation to support the employee salary expenditures they submitted on invoices to DVR; PBHC could not demonstrate that those employees actually worked with grant-funded participants nor how many hours those employees worked on grant related activities; neither DVR nor PBHC retained evidence of invoice submission dates to demonstrate that PBHC submitted invoices in accordance with grant terms and DVR inspected, approved, and paid those invoices in accordance with statutory requirements; and PBHC did not perform background screenings on all PBHC employees associated with the grant. The Audit Results section below provides details of the instances noted during our audit.

## Scope, Objectives, and Methodology

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The scope of the engagement included an examination of the grant agreement between DVR and the PBHC from July 1, 2021, through June 30, 2022. Our objectives for the audit included:

1. Determining if the Palm Beach Habilitation Center, Inc. is providing services in accordance with grant terms;
2. Determining if DVR is effectively monitoring the performance of the provider for compliance with grant terms; and
3. 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; reviewed the grant and related documents; interviewed appropriate staff; reviewed policies and procedures; reviewed monitoring plans and related documentation; reviewed quarterly invoices and supporting documentation; reviewed a sample of AIEPs; and reviewed a sample of expenditures and related documents.

The methodology of our review included:

- 1) Reviewing the DVR risk assessment and subsequent monitoring plan to determine whether DVR monitored the provider in accordance with the plan;
- 2) Reviewing the quarterly invoices to ensure that PBHC submitted the reports to DVR within the required timeframes and determining if DVR reviewed the reports timely;
- 3) Reviewing the quarterly invoices from the grant to ensure they include all required documents in accordance with grant terms;
- 4) Reviewing a sample of quarterly performance reports and ensuring DVR is reviewing the progress of deliverables, addressing shortcomings, and adjusting the funded amount per the grant, as necessary;
- 5) Reviewing a sample of the quarterly performance reports and ensuring there is appropriate documentation to show benchmarks are achieved at or above the deliverable requirements;
- 6) Reviewing a sample of AIEPs to ensure participants are completing an AIEP and the document includes the required information;
- 7) Reviewing a sample of invoices and comparing to the approved budget to ensure all expenditures are included in the budget; and
- 8) Reviewing a sample of expenditures and supporting documentation to ensure that all expenditures met the requirements of applicable laws, rules, and regulations and were made in accordance with grant terms.

## Background

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The General Appropriations Act of Florida designated \$225,000 from the Adults with Disabilities (AWD) grant funds for the Palm Beach Habilitation Center, Inc., for the 2021-22 fiscal year. DVR oversees the AWD grant. The purpose of the grant is to provide education, community partnerships, and training for future workforce success for adults with intellectual and developmental disabilities. The program is designed to help the adults with disabilities

population lead meaningful and productive lives, explore their potential, develop a sense of community, and pursue independence and employment.

DVR was provided notification in June 2022 that the Palm Beach Habilitation Center, Inc., would be merging with The ARC of Palm Beach County. According to the former President and CEO of the ARC of Palm Beach County, “We are anticipating a merger completion of the organizations by January 2024.”

The Arc of Palm Beach County website states, “Incorporated in 1958, The Arc has since been providing remarkable services, continuing education, rights advocacy, loving care and family support. Today, the programs offer a continuum of care for a lifetime. Services can begin as early as during pregnancy, in order to minimize or prevent developmental delays, and options are available to address a variety of needs for infants, children, teens, adults and families.”

## **Audit Results**

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### **Finding 1: DVR did not provide effective oversight of the grant.**

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The DVR Contract Monitoring Plan Agreement states, “A complete risk assessment is performed on all Contracts prior to execution. Risk will be reassessed at the end of each term. The assigned risk score drives the type and frequency of monitoring conducted. Monitoring activities include, but are not limited to, reviewing expenditure data, verification of supporting documentation, and visiting the contractor’s location.”

DVR completed a Risk Assessment and Contract Monitoring Plan for the period of July 1, 2021, through June 30, 2022, and rated the PBHC grant as medium risk. The monitoring plan agreement, for medium risk grants, states the risk-based monitoring should “be performed as follows:

- Program Review on a semi-annual basis to inspect business processes, key management personnel, and significant service deliver[*sic*] to customers.
- Semi-Annual review of prior monitoring and/or audit to ensure compliance with any findings, if any.
- Semi-Annual desktop monitoring.”

Contrary to the monitoring plan, DVR only completed one of the two required desktop monitoring activities. Further, for the one review completed, DVR could only provide one desktop monitoring completion letter for the monitoring period. DVR did not provide any analysis of the specific areas reviewed from that desktop monitoring. The desktop monitoring results letter was dated February 10, 2022, and was sent to the provider on February 11, 2022. DVR stated there were no findings or concerns in their letter. We determined the monitoring frequency and thoroughness to be insufficient for a medium risk agreement, as the monitoring did not identify any of the issues presented on the following pages of this report.

Section 216.3475, Florida Statutes, states; “Each agency shall maintain records to support a cost analysis, which includes a detailed budget submitted by the person or entity awarded funding and the agency’s documented review of individual cost elements from the submitted budget for allowability, reasonableness, and necessity.” Also, Section 215.971(2)(c), Florida Statutes,

states, “The grant manager shall reconcile and verify all funds received against all funds expended during the grant agreement period and produce a final reconciliation report. The final report must identify any funds paid in excess of the expenditures incurred by the recipient or subrecipient.”

DVR provided a budget narrative for the grant; however, it did not contain evidence that demonstrated acknowledgement or approval for each budget line-item submitted by PBHC. Each line-item on the budget narrative was for PBHC staff positions. DVR could not provide us with a final reconciliation report for the grant, or any evidence to demonstrate that the grant manager was making reconciliation efforts for a final reconciliation report.

DVR management did not provide further information as to the reason for not conducting the monitoring according to the plan. Insufficient oversight increases the risk that noncompliance with the terms of the grant will go undetected. For example, some, if not all, of the findings discussed later in this report could have been identified and corrected much sooner had the proper monitoring occurred.

### ***Recommendation***

We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. Should DVR identify any deficiencies through its monitoring efforts, we recommend DVR promptly provide the monitoring results and recommendations for improvement to PBHC and ensure they complete corrective action on noted deficiencies. We recommend DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the grant and align with the approved budget. We also recommend that DVR reconcile and verify all funds received against all funds expended in accordance with statutory requirements.

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

Concur. According to evidence available at this time, it appears that the finding is valid. The contract manager will conduct monitoring in accordance with the risk assessment and monitoring plan. Deficiencies will be addressed and recommendations for improvement will be communicated to the grantee and follow-up on corrective actions will be performed. Review of expenditures and supporting documentation will be regularly reviewed for alignment with the approved budget. All funds paid will be verified and reconciled against expenditures in accordance with statutory requirements. Additionally, the Contract and Grants Management Unit is now fully staffed with new management and will be working towards identifying and correcting these deficiencies. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.

Finding 2: PBHC could not provide sufficient documentation to demonstrate that they achieved the required performance funding benchmarks on their quarterly invoices, but DVR paid the invoices despite the lack of supporting documentation.

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Per the grant agreement, “By signing DOE Form 100A, the Agency Head responsible for overseeing the implementation of the AWD Program will meet the following requirement:

1. Each participant in the program will have an AIEP on file.
2. The AIEPs of all AWD participants will be made available for review by the Department of Education or its designee(s) upon request.
3. Each AIEP should include the following information/requirements:
  - a. A unique identifying number for each student (do not use a Social Security Number).
  - b. The first benchmark (number and description) along with the specific, complete wording of the first benchmark.
  - c. The second benchmark (number and description) along with the specific, complete wording of the second benchmark.
  - d. Name/initial of person evaluating the student (each occurrence).
  - e. A place on the form following each quarter of the award period identifying the results of the program (goals, progress over time, and achievement or non-achievement of benchmark(s):
    - 1) Specify 1<sup>st</sup> or 2<sup>nd</sup> benchmark completion
    - 2) % of benchmark completed, date of report
    - 3) Teacher’s name/initials and comments”

“1st Benchmark: Participants must attain 75% of the required tasks/goals to be considered a completed benchmark by the end of the agreement period. Quarterly deliverable numbers should be cumulative to equal the projected annual deliverable. 2nd Benchmark: Participants must attain 50% of the required tasks/goals to be considered a completed benchmark by the end of the agreement period. Quarterly deliverable numbers should be cumulative to equal the projected annual deliverable.”

Project recipients must meet quarterly deliverable targets each quarter. If quarterly deliverable targets are not met each quarter, the project recipient must submit to the program manager a signed corrective action plan on agency letterhead stating the reason quarterly deliverables were not met and the plan to ensure quarterly deliverables are met for the next reporting quarter.

Additionally, per the agreement, “Performance-Based Funding represents 15% of the Project Recipient's total funding. The Project Recipient must obtain 100% of its 2021-2022 performances to receive the full 15% performance funding. Failure to perform the tasks or submit deliverables as specified in the Performance and Accountability Chart will result in a reduced payment of the identified Actual Cost per Student.”

Project Recipient's must submit amendments pertaining to changes to enrollments or benchmarks before September 30, 2021. Amendments will not be considered after September 30, 2021 (the end of the First Quarter). Enrollment is accepted and cumulative throughout the agreement

period. The Project Recipient must meet Annual Deliverables by the end of the agreement period.

We reviewed the benchmarks contained in the submitted quarterly invoices for FY 2021-2022 and selected a sample of 48 out of the 218 participants for review. We determined one participant did not have the required AIEP, only an intake form. We identified the benchmarks in the 47 selected AIEPs and compared those benchmarks to the benchmarks listed in the quarterly invoices. We determined 45 out of 47 participants' AIEP benchmarks did not match the participants' benchmarks on the quarterly invoices. We determined that PBHC did not submit any amended AIEPs for those participants.

To determine achievement of grant performance deliverables, we reviewed each of the 47 sample participants with AIEPs to ensure PBHC reported benchmark progress and benchmark completion dates as required in the grant. We determined that PBHC provided no completion progress or completion dates for 7 of the 47 participants. For the other 40 participants, PBHC provided only benchmark completion dates in the quarter that they determined the participant completed the benchmark, but they reported no information related to progress towards benchmark completion. We determined that PBHC did not submit any corrective action plans for those participants that did not show adequate progress towards benchmark completion. Additionally, PBHC reported that some participants completed their benchmark in multiple quarters, and we noted that the benchmark goals often differed from those in the participants' AIEPs and changed from quarter to quarter.

PBHC management indicated that, due to the merger efforts and staffing changes with The ARC of Palm Beach County, they were unable to provide reasons for the discrepancies in benchmark achievement reporting. Discrepancies and inconsistent reporting could result in misreporting the achievement of deliverables causing DVR to provide performance funding for unachieved benchmarks. A review of the AIEPs during monitoring would assist DVR in ensuring deliverables are achieved as well as identifying discrepancies and inconsistencies in reporting.

### ***Recommendation***

We recommend that PBHC ensure all benchmarks recorded in participant AIEPs are completed in accordance with grant terms. We further recommend that PBHC document and report progress towards benchmark achievement as outlined in the grant. If benchmark goals change through the course of the grant year, we recommend PBHC amend the AIEP to correlate with the new goals and clearly report progress towards the amended goals in the quarterly invoices. We recommend DVR include a review of the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms and its performance measures and make the appropriate adjustments to performance funding when benchmarks are not achieved.

### *DVR Management Response*

Concur. According to evidence available at this time, it appears that the finding is valid. AIEPs and other supporting documentation will be reviewed to ensure consistency and compliance with the grant terms and performance measures. Performance funding will be adjusted when goals are not met. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.

### *PBHC Management Response*

Concur. Participant's AIEP's will be reviewed by appropriate team members to ensure that all benchmarks recorded in the participant's AIEP are completed in accordance with grant terms. Progress towards benchmarks achievement will also be documented and reported as outlined in the grant. Participant's AIEP's will be amended as needed to reflect changes in Participant's goals and progress towards the amended goals. The anticipated completion date is April 1, 2024.

Finding 3: PBHC could not provide documentation to support the employee salary expenditures they submitted on invoices to DVR. PBHC could not demonstrate that those employees actually worked with grant-funded participants nor how many hours those employees worked on grant related activities.

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The project application certification section of the grant states, "All applicable statutes, regulations, and procedures; administrative and programmatic requirements; and procedures for fiscal control and maintenance of records will be implemented to ensure proper accountability for the expenditure of funds on this project."

Section C of the Florida Department of Education's Green Book relating to Project Records states, "Project recipients shall maintain and use project records sufficient to assure compliance with the program and fiscal requirements of the project and demonstrate project accomplishment, and shall prepare all required reports. Recipients are responsible for determining that all disbursements comply with applicable laws, regulations, statutes, rules, policies, procedures, and program requirements, regardless of the payment method assigned to the project award." It further states in part, "Such records shall include, at a minimum:

- The use of fiscal control and fund accounting procedures that ensure proper disbursement of, and accounting for, federal and state funds.
- Fiscal and other business records that document all revenues received through the project and any amendments to the project. All disbursements must be supported by adequate documentation, including, but not limited to, invoices, receipts, payrolls, contracts, time and attendance records, and paid checks.
- Support of salaries and wages – the standards regarding time distribution are in addition to the standards for payroll documentation (see Other Issues - Personnel Cost - Time Distribution in this section)."

Section C of the Green Book related to Personnel Cost – Time Distribution states, "When employees work on multiple activities or cost objectives (e.g., more than one federal award; a federal award and a non-federal award; an indirect cost activity and a direct cost activity; two or

more indirect activities that are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity), the distribution of their salaries or wages will be supported by personnel activity reports or equivalent documents that meet the following standards:

- Reflect an after-the-fact distribution of the actual activity of each employee.
- Account for the total activity for which each employee is compensated.
- Be prepared at least monthly and must coincide with one or more pay periods.
- Be signed and dated by the employee.”

In reviewing the quarterly invoices and PBHC’s general ledger, we noted that PBHC reported four employees on the grant general ledger that do not appear on the quarterly invoices PBHC submitted to DVR. Conversely, PBHC included, on average, six employees on the quarterly invoices, indicating that those employees provided services to DVR clients under the grant, but those employees are not included on the grant general ledger. Also, the employees on the invoices changed from quarter to quarter. The complete general ledger and supporting documentation did not delineate the specific expenditures allocated to grant-funded employees. We also requested employee timesheets related to the grant from PBHC to confirm the number of hours the employees on the invoices worked with grant-funded participants; however, PBHC could not provide the requested timesheets. The following chart illustrates the change of the number of employees from quarter to quarter on the invoices:

Number of unique employees listed for each quarter.	Invoices			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	4*	6	6	7

\* Two employees' names were duplicated in the invoice.

We requested an explanation from the Interim CEO and Chief Financial Officer, who confirmed the employee discrepancies between the general ledger and quarterly invoices and the lack of employee timesheets. The Interim CEO and Chief Financial Officer explained the discrepancies were due to coding errors which caused the employees providing services to not match those found on the general ledger. The lack of sufficient documentation to support grant-funded salaries and wages hinders DVR’s ability to assure that expenditures are made in accordance with the grant terms.

### ***Recommendation***

We recommend PBHC enhance its procedures to ensure expenses funded through DVR’s grant are allowable and appropriately reflected by funding source in the general ledger and correlate to invoices submitted to DVR for payment for services rendered. We further recommend that PBHC retain employee timesheets and personnel activity reports, including a time worked allocation by funding source.



### *PBHC Management Response*

Concur. During the audit period, PBHC used the services of a PEO company for its payroll. Now that PBHC is under the payroll of The Arc, we are able to code employee salary expenditures directly to a funding source using the ADP Workforce Now payroll system. This platform also allows for the transfer of payroll data directly into The Arc's accounting software (Abila MIP) which is a fund accounting software. We can generate General Ledger reports by funding source. We also use electronic timecards in ADP so we can generate employee timecards/timesheets when needed. This matter is considered to be completed.

Finding 4: Neither DVR nor PBHC retained evidence of invoice submission dates to demonstrate that PBHC submitted invoices in accordance with grant terms and DVR inspected, approved, and paid those invoices in accordance with statutory requirements.

Section 215.422(1), F.S., states, "An invoice submitted to an agency of the state or the judicial branch, required by law to be filed with the Chief Financial Officer, shall be recorded in the financial systems of the state, approved for payment by the agency or the judicial branch, and filed with the Chief Financial Officer not later than 20 days after receipt of the invoice and receipt, inspection, and approval of the goods or services... Approval and inspection of goods or services shall take no longer than 5 working days unless the bid specifications, purchase order, or contract specifies otherwise." According to the grant agreement, PBHC must submit the four quarterly invoices by October 30, 2021, January 30, 2022, April 30, 2022, and July 30, 2022.

We reviewed all four (4) invoices during FY 2021-2022 to determine if PBHC submitted the invoices in accordance with the grant timelines and DVR inspected and approved those invoices in accordance with statutory requirements. The OIG made multiple attempts to retrieve invoice submission dates from DVR and PBHC. Neither DVR nor PBHC could provide supporting documentation to show the actual invoice submission date for any of the invoices. DVR did not date or time stamp the receipt of the invoices, and no electronic evidence of invoice transmission could be provided showing the date of invoice submission. DVR could only provide a tracking spreadsheet with submission dates on it, which could not be verified with supporting documentation.

Per grant terms there was an advanced payment of twenty-five percent (25%) of the total award provided by DVR to PBHC on October 29, 2021, with quarterly performance invoices thereafter. The only invoice information available to attempt to verify timeliness of invoice submission and approval were signature dates on the invoices by PBHC and the DVR Grant Manager. The DVR payment date was provided subsequently by the DVR Finance & Accounting Director in the Bureau of Comptroller, as reflected in the table below.

Quarterly Performance Invoices	PBHC Invoice Signature Date	DVR Grant Manager Signature Date	DVR Payment Date (per FACTS/FLAIR)
Q1 Palm Beach	10/30/2021	12/16/2021	12/21/2021
Q2 Palm Beach	1/30/2022	2/10/2022	2/11/2022
Q3 Palm Beach	5/9/2022	5/12/2022	5/13/2022
Q4 Palm Beach	8/26/2021	7/25/2022	7/27/2022

Assuming PBHC submitted the invoices on the day they signed them, they submitted one of the four invoices after the required submission date in the grant, submitting the Q3 invoice nine days late. Additionally, although it appears that PBHC submitted the Q4 invoice timely, our review determined that it was the incorrect invoice as explained below. It appears that DVR potentially approved the Q1 invoice late, but due to the lack of definitive submission dates, we cannot confirm the late approval. It appears that DVR approved and paid all other invoices in a timely manner.

The Q4 invoice provided by DVR displayed the payment quarter date as 4/1/2021 – 6/30/2021, which is outside of FY 2021-2022 (July 1, 2021 – June 30, 2022). Our office requested multiple times for an updated Q4 invoice from DVR. We received a response from DVR stating “*the FY 2021-2022 quarter 4 invoice references the incorrect year in all date fields (2021 instead of 2022). Presumably this document is meant to act as the FY 2021-2022 quarter 4 invoice. The inclusion of incorrect years may be a result of the author using the previous year’s document as a draft, the errors not discovered prior to submission.*” Below is an excerpt of the actual FY 2021-2022 Q4 invoice presented to us, which was paid on July 27, 2022:

<b>Florida Department of Education                  Division of Vocational Rehabilitation                  2020-2021 Adults with Disabilities                  Project Performance and Accountability Invoice</b>			
Project Recipient	Palm Beach Habilitation Center, Inc.		
Project Number	50F-90560-9Q001	Invoice Number	<u>PBHC0500</u>
Grant Award Amount	\$225,000	Payment Quarter Dates: 4/1/2021-6/30/2021	
Payment Request	\$33,750	Number of Students <i>Served to Date</i> 180	

According to DVR management, PBHC submitted invoices via ShareFile, and DVR did not preserve an electronic record to document the submission dates and times. Absent supporting documentation showing invoice submission dates and times, DVR cannot ensure that PBHC submitted invoices in accordance with grant terms, nor can they demonstrate that they inspected, approved, and paid those invoices in accordance with statutory requirements.

### ***Recommendation***

We recommend that PBHC submit invoices in accordance with grant terms and DVR inspect, approve, and pay invoices in accordance with statutory requirements. PBHC and DVR should ensure that appropriate evidence is retained to demonstrate compliance.

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

Concur. According to evidence available at this time, it appears that the finding is valid. Invoice tracking will be maintained to ensure compliance with the grant agreement terms. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.

### ***PBHC Management Response***

Concur. PBHC will submit invoices in accordance with grant terms and will ensure appropriate evidence is retained to demonstrate compliance. All former team members who had access to ShareFile for invoice and report submissions are no longer with the agency. New team members will be assigned login credentials so that invoices and other reports/documents can be submitted timely. The anticipated completion date is January 1, 2024.

### ***Finding 5: PBHC did not perform background screenings on all PBHC employees associated with the grant.***

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Section 413.208(2)(a), F.S., related to DVR provider background screening states, “As a condition of registration under this section, level 2 background screening pursuant to chapter 435 must be conducted by the division on each of the following persons:

1. The administrator or a similarly titled person who is responsible for the day-to-day operation of the service provider.
2. The financial officer or similarly titled person who is responsible for the financial operation of the service provider.
3. Any person employed by, or otherwise engaged on the behalf of, a service provider who is expected to have direct, face-to-face contact with a vulnerable person as defined in s. 435.02 while providing services to the vulnerable person and having access to that person’s living areas, funds, personal property, or personal identification information as defined in s. 817.568.”

Section 435.12(1), F.S., relating to the Employment Screening Care Provider Background Screening Clearinghouse states, “The clearinghouse shall allow the results of criminal history checks provided to the specified agencies for screening of persons qualified as care providers under s. 943.0542 to be shared among the specified agencies when a person has applied to volunteer, be employed, be licensed, or enter into a contract that requires a state and national fingerprint-based criminal history check.” Section 435.12(5)(d), F.S., states; “An employer must register with and initiate all criminal history checks through the clearinghouse before referring an

employee or potential employee for electronic fingerprint submission to the Department of Law Enforcement.”

We requested verification regarding the Care Provider Background Screening Clearinghouse status of the PBHC employees associated with the grant to determine if a background screening had been performed on all employees. On August 16, 2023, DVR staff verified that only four (27%) of the fifteen PBHC employees presented as providing services under this grant had background screening records in the Care Provider Background Screening Clearinghouse.

PBHC management indicated that, due to the merger efforts and staffing changes with The ARC of Palm Beach, they were unable to provide explanations for the employees associated with the grant that did not have Level 2 background screenings and registration through the Care Provider Background Screening Clearinghouse. Individuals providing services to a vulnerable person without a Level 2 background screening poses a risk to the safety of, and proper service delivery to, the vulnerable person.

### ***Recommendation***

We recommend PBHC conduct all employee background screenings in accordance with statutory requirements. We recommend DVR include a review of service provider background screenings as part of their monitoring efforts to ensure they are being conducted in accordance with statutory requirements.

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

Concur. According to evidence available at this time, it appears that the finding is valid. Background screening results will be requested from the grantee upon execution of the grant agreement. However, the grant agreement states that documentation can be provided in the form of a list of employees. The anticipated completion date is on-going through the end of the grant period, June 30, 2024.

### ***PBHC Management Response***

Concur. PBHC will conduct all team members background screenings in accordance with statutory requirements, including but not limited to Level 2 screenings. This matter is considered to be completed.

### ***Closing Comments***

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The Office of the Inspector General would like to recognize and acknowledge DVR staff, as well as the PBHC 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 Elizabeth Lesiak, MPA, FCCM and supervised by Bradley Rich, MS, 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.stml>. 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.*