

**Office of Inspector General**  
**Center for Independent Living of North Florida - Ability 1<sup>st</sup>**

**Report #A-2324DOE-006**

**October 2024**

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**Executive Summary**

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In accordance with the Department of Education’s fiscal year (FY) 2023-24 audit plan, the Office of Inspector General (OIG) conducted an audit of Contract #22-102 between the Division of Vocational Rehabilitation (DVR) and the Center for Independent Living of North Florida - Ability 1st (CIL) or (Ability 1st). The purpose of this audit was to determine if the CIL’s internal controls ensure effective delivery of program services to individuals with disabilities and determine if DVR effectively manages and monitors the contract for compliance.

During the audit, we noted that DVR did not conduct monitoring in accordance with the monitoring plan, and Ability 1st should strengthen internal policies over performing and documenting consumer eligibility determinations and independent living plans within consumer service records. The Audit Results section below provides details of the instances noted during our audit.

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**Scope, Objectives, and Methodology**

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The scope of the engagement included an examination of Contract #22-102 and subsequent amendments between DVR and the CIL for the period of July 1, 2022, through June 30, 2023. The objectives of this engagement were to determine if:

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

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; reviewed Contract #22-102, its amendments, and related documents; interviewed appropriate DVR and CIL staff; reviewed a sample of consumer files; reviewed a sample of expenditures and supporting documents; reviewed service hours; conducted an on-site visit; and evaluated management controls.

Our methodology included:

- Determining if the CIL maintains a CSR for each consumer containing documentation of eligibility, written ILPs or waivers, services requested, goals, and the provision of the five core services;
- Determining if the CIL develops an IL Plan for each consumer and reviews it at least annually;
- Determining if expenditures are appropriate, allowable, and consistent with the approved budget and allocation plan;
- Determining if individuals with significant disabilities constitute more than 50 percent of the center's governing board, and individuals with disabilities constitute more than 50 percent of the center's employees in decision-making positions and employees in staff positions;
- Determining if the CIL is providing the required services and reporting service hours accurately per the contract (service hours rounded to the nearest 15-minute increment);
- Determining if the CIL tracks, records, and allocates services by funding source; and
- Determining if DVR is monitoring the provider in accordance with policies and procedures.

## Background

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DVR is a federal-state program committed to helping people who have physical or mental disabilities find and maintain meaningful employment and enhance their independence. DVR accomplishes this by providing employment support and job placement assistance to eligible individuals with disabilities. DVR's mission is to help people with disabilities find and maintain employment and enhance their independence. DVR contracts with Centers for Independent Living to provide quality vocational rehabilitation services to persons with disabilities in Florida.

Centers for Independent Living (CILs) are community-based agencies that provide independent living services to persons with all types of disabilities. They are dedicated to helping people of any age and disability to identify and reach their goals to achieve independence. Centers for Independent Living accomplish this by offering information and referral services, independent living skills training, peer counseling, individual and systems advocacy, and transition services.

The Center for Independent Living of North Florida – Ability 1st, is a community-based nonprofit organization that provides services to persons with varying disabilities. Their mission is to empower people with disabilities to live independently and enhance their quality of life. DVR contracts with Ability 1st to provide CIL services in North Florida. DVR entered into Contract #22-102 with Ability 1st on July 21, 2021. The initial contract amount was \$206,508. Amendments 1 and 2 of the contract were effective during our audit scope of fiscal year 2022-2023. Amendment 1 was effectuated June 29, 2022, providing for a new total contract amount of \$249,135 and Amendment 2 was effectuated September 29, 2022, providing for a new total contract amount of \$247,571 under the contract. Payments are divided and distributed evenly over the twelve months of the contract. We additionally noted there were two subsequent amendments past our audit scope.

## Audit Results

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### Finding 1: DVR did not conduct monitoring in accordance with the monitoring plan.

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*Requirements for pass-through entities – 2 CFR 200.332(b) – All pass-through entities must, “evaluate each subrecipient’s risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.” 2 CFR 200.332(d) - All pass-through entities must, “monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward, and that subaward performance goals are achieved.”*

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, 2022, through June 30, 2023, and rated the CIL 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.”

DVR provided a monitoring engagement letter, a monitoring documentation request list, a monitoring checklist, an agenda for on-site monitoring, and a monitoring report template. However, DVR was unable to demonstrate that the monitoring engagement letter was sent to the CIL, provide analysis of any monitoring effort, or provide a completed monitoring report with transmittal to the CIL. DVR also did not provide us with supporting documentation of any semi-annual desktop monitoring efforts.

DVR management did not provide further information as to the reason for not conducting the monitoring according to the monitoring plan. Insufficient oversight increases the risk that noncompliance with the terms of the contract will go undetected. For example, the finding 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. After each monitoring event, we recommend DVR promptly provide the monitoring results and any recommendations for improvement to the CIL and ensure they complete corrective action on noted deficiencies.

### *DVR Management Response*

Concur. In accordance with the contract, DVR will conduct an annual desktop monitoring in January 2025. The report will be finalized by March 2025 for any findings and recommendations, if applicable.

Finding 2: Ability 1st should strengthen internal policies over performing and documenting consumer eligibility determinations and independent living plans within consumer service records.

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### Eligibility

The Rehabilitation Act of 1973, as amended, Sec. 725 (b)(2), states the following as it relates to CIL consumer eligibility, “Eligibility for services at any center for independent living shall be determined by the center, and shall not be based on the presence of any one or more specific significant disabilities.”

CIL management expressed that all CIL staff should utilize the CIL's existing Accessibility Services Request Form (ASR) for the determination of eligibility for all consumers seeking the CIL's vocational rehabilitation services under this contract. CIL Management indicated their current procedure is for CIL staff to utilize the Comprehensive Organizational Management System (COMS) to “input Consumer Service Records which has a[n] ASR built in.”

We reviewed 91 consumer service records (CSRs): 39 for active consumers, 38 for consumers that successfully completed their goals, and 14 for consumers that withdrew prior to completing services. The CIL failed to provide 16 (18%) eligibility determination forms for the sampled 91 CSRs. In addition, 10 (11%) of the sampled CSRs had eligibility dates that came after the independent living plan (ILP) date and 17 (19%) of the files did not have the eligibility determination date recorded on the Accessibility Services Request Form.

CIL management indicated their current procedure is for CIL staff to enter CSRs into COMS, but the CIL does not currently have internal policies for CIL staff to utilize in the consumer assessment and eligibility determination process. CIL management also indicated they anticipate converting to a new CSR management system called CIL Suite, which they perceive to improve their CSR documentation process. The completed ASRs provided to our office during the course of the audit are handwritten on standardized ASR hardcopy forms. CIL policies should detail the forms and steps CIL staff should utilize when completing consumer assessments and eligibility determinations. The lack of documented internal policies hinders the CIL's ability to ensure they meet all Federal requirements.

### *Independent Living Plans (ILPs)*

The Rehabilitation Act of 1973, as amended, states the following as it related to establishing independent living plans for consumers, “the State will provide independent living services under this chapter to individuals with significant disabilities, and will provide the services to such an individual in accordance with an independent living plan mutually agreed upon by an appropriate staff member of the service provider and the individual, unless the individual signs a waiver stating that such a plan is unnecessary.”

Our review of the 91 CSRs identified 20 (22%) ILPs with no staff signature and 18 (20%) ILPs with no the consumer signature to evidence that the two parties “mutually agreed” to the services identified in the plan. Further, there was no signed waiver within the CSRs containing ILPs with missing signatures indicating a mutually agreed upon ILP was unnecessary.

The CIL indicated the lack of documentation was due to oversights and the CIL would plan in-service reviews for error detection and correction during future applications. The lack of documentation makes it difficult for the CIL to ensure services are provided only to eligible consumers and that consumers actively participate in the determination of their independent living services and goals. The lack of documentation also hinders DVR’s ability to determine if the CIL is providing appropriate services to eligible consumers and the consumers are achieving their stated goals.

### *Recommendation*

We recommend the CIL establish and implement written internal policies to detail the steps and forms CIL staff should complete when conducting consumer assessments and eligibility determinations and establishing Independent Living Plans with the consumers. Additionally, we recommend DVR include a review of consumer service records in its monitoring efforts to ensure that consumers have been determined eligible appropriately and consumers agreed to the plan of services prior to service delivery.

### *DVR Management Response*

Concur. Ability 1<sup>st</sup> will be migrating all technology systems to Q90 Center for Independent Living case management services. The migration will help ensure proper compliance and reporting. The migration will take place near the end of 2024. DVR will monitor the CIL in January 2025 and will ensure that consumer service records are reviewed. The anticipated completion date is March 2025.

### *CIL Management Response*

Concur. The CIL of North Florida will establish and implement written internal policies to detail the steps and forms CIL staff should complete when conducting consumer assessments and eligibility determinations and establishing Independent Living Plans with the consumers. CIL has acquired CIL Suite software that will considerably help in this area. The anticipated completion date is January 30, 2025.

## Closing Comments

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The Office of the Inspector General would like to recognize and acknowledge the Division of Vocational Rehabilitation staff, as well as the Center for Independent Living of North Florida - Ability 1<sup>st</sup> and their staff, for their assistance during the course of this audit. Our fieldwork was facilitated by the cooperation and assistance extended by all personnel involved.

*To promote accountability, integrity, and efficiency in state government, the OIG completes audits and reviews of agency programs, activities, and functions. Our audit was conducted under the authority of section 20.055, F.S., and in accordance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The audit was conducted by 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.*