



FLORIDA DEPARTMENT OF  
**EDUCATION**  
CAREER AND ADULT EDUCATION

## **Quality Assurance and Compliance**

### **Virtual Desk Monitoring Review for Pathways to Career Opportunities Grant**

**Junior Achievement of South Florida**

**December 2024**

**Final Report**

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Florida Department of Education  
Division of Career and Adult Education

**Junior Achievement of South Florida  
Pathways to Career Opportunities Grant (PCOG)  
Quality Assurance and Compliance Monitoring Report**

**I. INTRODUCTION**

The Division of Career and Adult Education (Division) within the Florida Department of Education (Department) has several key responsibilities, including leadership, resource allocation, technical assistance, monitoring and evaluation. These duties require the Division to oversee the performance and regulatory compliance of federal and state funding recipients. The Quality Assurance and Compliance (QAC) office plays a critical role in this process by designing, developing, implementing and evaluating a comprehensive quality assurance system, which includes monitoring. This system aims to ensure financial accountability, program quality and regulatory compliance. As stewards of federal and state funds, it is the Division's duty to regularly monitor the use of workforce education funds and regulatory compliance of providers on a regular basis.

**II. AUTHORITY**

Pursuant to Section 1008.32, Florida Statutes, Rule 6A-20.046, Florida Administrative Code, the PCOG Request for Proposal and the Uniform Grant Guidance, also referred to as 2 Code of Federal Regulations Part 200, the Department is responsible for monitoring programs run by a sub-grantee or provider of supported activities to ensure adherence to relevant federal and state regulations.

**III. QAC CORE MONITORING GUIDE**

The Core Monitoring Guide is designed to be utilized by any reviewer who is conducting an onsite or desk monitoring of any program currently administered by the Division. The guide includes a brief overview of each aspect of the monitoring design and the process, as well as objectives that can be used when agencies are monitored or reviewed. The guide is located on the Division's website at <http://fldoe.org/academics/career-adult-edu/compliance>

**IV. PROVIDER SELECTION**

The QAC office may apply any specific monitoring strategy to any federal or state-funded provider at any time. There may be circumstances that may warrant onsite monitoring, desk monitoring review or other strategies regardless of a provider's risk matrix score.

The Junior Achievement of South Florida (JA) monitoring strategy was determined to be a virtual desk monitoring review (VDMR). Notification was sent to Ms. Laurie Sallarulo, President and Chief Executive Officer, on August 16, 2024. The designated representative for the agency was Mr. Felix Collazo.

**V. JUNIOR ACHEIVEMENT OF SOUTH FLORIDA**

**Finance**

The provider was awarded the following grant(s) for the fiscal year(s) 2021-23 and 2022-23:

**FY 2021-23**

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Pathways to Career Opportunities	89E-90310-2D401	\$ 232,500.00	\$ 0.00

**FY 2022-23**

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Pathways to Career Opportunities	89E-90310-3Q501	\$ 200,000.00	\$ \$1,967.54

Additional information about the provider may be found at the following web address:

<https://jasouthflorida.org/>

**VI. MONITORING ACTIVITIES**

The monitoring activities include pre- and post-review planning, an entrance and exit conference, records review and interviews with administrators, if necessary.

**Onsite Visits**

No onsite visits were necessary as part of the monitoring review.

**Entrance and Exit Conferences**

An introductory pre-visit meeting was conducted on October 29, 2024. The participants are listed below:

<b>Name</b>	<b>Title</b>	<b>Entrance Conference</b>	<b>Exit Conference</b>
Felix Collazo	Pre-apprenticeship Program Director, JA	X	X
Danielle Koppelman	Grants and Government Relations Manager, JA	X	X
<b>Division Monitoring Team</b>			
Michael Swift	Program Specialist, QAC	X	X
Charles Davis	Program Specialist, QAC	X	

**Interviews**

Aside from the introductory pre-visit meeting, no interviews were necessary as part of the monitoring review.

**Records Review**

Program, financial, administrative and student records were reviewed. A complete list is provided in section VII, part F. In addition, policies and procedures were examined and discussed at various times during the monitoring review.

## VII. OBSERVATION

A. **ADMINISTRATION** refers to the management and supervision of programs, the structure of programs and services, grant oversight and other administrative areas.

- JA is the only non-profit organization in the world with dedicated resources to provide financial literacy, work readiness and economic education services for secondary youth students since 1959.
- The ability to manage their grant(s) and pre-apprenticeship programs stem from JA and their partner employer Marine Group, having trained pre-apprentices since 2008. Another partner, Marine Max, has trained pre-apprentices since 2010.
- In addition to training pre-apprentices, the aforementioned employer partners have over 50 years of combined experience in the Marine industry.
- JA and CareerSource Broward work in conjunction to ensure local workforce needs are being met. CareerSource will provide employer and participant referrals, and additional training, when available.
- Deliverables are submitted to the Division on time and with minimal errors. All deliverables were paid at or near full value.

B. **DATA AND ASSESSMENT** refers to all the data and assessment system components, including test administration, test security, data collection, entry, reporting and procedures. The use of data in program decision-making is also explored and commented on.

- JA is not required to report student data through the state data reporting system, no data was verified during the review.

C. **CURRICULUM AND INSTRUCTION** refers to elements contributing to student learning and skill acquisition.

- JA utilized their first round of PCOG funding (2021-23) to start a new pre-apprenticeship program in Motorboat Mechanics. Their second round of funding (2022-23) was used to expand that program and add three additional occupations: Marine Service Technician, Construction and Yacht Service Technician.
- A detailed analysis of the maritime industry showed that much of the workforce is reaching retirement age and lack diversity, specifically with women and people of color. The pre-apprenticeship program seeks to diversify the industry by bringing awareness of marine industry careers to these underrepresented populations. This will be achieved by targeting students in Title 1 schools within Broward County Public Schools (BCPS).
- Pre-apprenticeship students participate in JA curriculum, along with marine-related courses. Programs will utilize a hybrid approach to learning. Participants engage in both classroom and hands-on activities. The Marine Service Technician, Yacht Service Career Exploration and Construction pre-apprenticeships are traditional students attending their final year of high school. Pre-apprentices go through an onboarding process, receive mentorship, participate in formalized training with Mercury Marine and other manufacturers such as Yamaha, Volvo, Suzuki, etc. In addition, pre-apprentices participate in 30 hours of classroom lessons at the JA headquarters in Coconut Creek and receive continuing education certifications.
- Additional partners include the Boys and Girls Club of Broward County; Broward County Public Schools; Broward Education Foundation; Broward Workshop; Children Services Council of Broward County; Community Foundation of Broward; Greater Fort Lauderdale Alliance; Greater Fort Lauderdale Chamber of Commerce; and United Way of Broward County.

- Because this is a pre-apprenticeship program, there is no on-the-job training. Once a student completes the pre-apprenticeship program it is expected for them to move into a registered apprentice program upon graduation from high school.

**D. TECHNOLOGY AND EQUIPMENT** refer to a review of the technology and equipment used by students and instructors in the classroom; addresses access, availability, innovation, use and condition.

- For the years monitored, JA did not utilize state grant funds to purchase any equipment that met the capitalized threshold of \$5,000. No inventory review was required.
- However, JA provided inventory listings for all equipment purchased with PCOG funds, including those with a value of at least \$1,000 but less than \$5,000.
- The Senior Director of Operations is responsible for all equipment that is purchased with PCOG funds. The job description for this position was provided by JA.

**E. RECORDS REVIEW** refers to reviewing the records and documents supporting compliance with federal and state rules and regulations. In addition, a sampling of financial and programmatic records is reviewed.

**Documents reviewed were:**

- Policies and procedures for financial accounting
- Final Project Disbursement Report
- Grant Budget Analysis (GBA)
- PCOG performance outcome forms
- Apprenticeship activity reports
- Procurement records (non-capitalized) – provided with quarterly deliverables
- Quarterly deliverables
- Quarterly payroll activity reports
- Pre-apprenticeship agreements
- Pre-apprenticeship Employee Letter of Commitment

**F. FINANCIAL** refers to aspects of the federal fiscal requirements that providers must meet when expending federal funds, including financial management, procurement, inventory management and allowable costs.

- FundEZ and the BCRM platform is used as JA’s financial management system. Grants, contracts, deliverables and all aspects of fiscal management are housed within the system.
- JA does pay for two salaried positions and supports contractual services for training and development with PCOG funding. Time and effort reports were provided by JA.
- JA has policies and procedures for financial management and fiscal reporting that adhere to the terms of their state grant. The following components of their financial policies and procedures manual were reviewed as part of the monitoring process:
  - Cash Management and disbursement
  - Credit Card Management (Purchasing card)
  - Accounting
  - Payroll and Personnel Services
  - Equipment Management
  - Procurement
  - Conflict of Interest

All procedural documents were provided by JA.

- Methods of procurement are determined by the price of an item and broken down into the following categories:
  - Micro-purchases less than \$10,000
  - Small purchases over \$10,000 but less than \$250,000
  - All other purchases over the Simplified Acquisition Threshold of \$250,000
 Any Equipment purchases with an estimated acquisition cost of \$5,000 or more per unit must receive prior approval from the Grant Officer. Policies on non-competitive and single source acquisition were also provided by JA.
- JA does not have a dedicated contract manager position, but if any contractual agreements are entered, the manager of the PCOG grant is responsible for ensuring that the agreement includes all necessary components, including contract provisions and deliverables, if any.
- JA provided additional fiscal records such as:
  - Time and effort payroll reports
  - Procurement records (non-capitalized)
  - Inventory (non-capitalized)
 All records were in accordance with applicable local, state and federal law.
- QAC monitoring staff conducted a fiscal review of the providers' GBA. All object codes and dollar amounts pre-approved on their grant award were adhered to.

**G. COLLABORATION** refers to the collaborative agreements, partnerships or memoranda of understanding (MOU) that are in place to benefit an agency's programs and students.

- JA has numerous collaborations, partnerships and MOUs within the local community. They offer additional educational and job experiences to students within their service area. The list of partners includes, but is not limited to:
  - Boys and Girls Club of Broward County
  - Broward County Public Schools
  - Broward Education Foundation
  - Broward Workshop
  - Children Services Council of Broward County
  - Community Foundation of Broward
  - Greater Fort Lauderdale Alliance
  - Greater Fort Lauderdale Chamber of Commerce
  - United Way of Broward County
  - Mercury Marine
  - CareerSource Broward

## **VIII. RESULTS**

JA was not found to be out of compliance.

## **IX. SUMMARY**

After completing the monitoring review and receiving any additional information requested, a preliminary report is sent to the provider for their review. The Division monitoring team lead may consider comments at their discretion. Once the final report is approved, it will be sent to the agency head and a copy will be sent to the provider's designated contact person. The final report will also be posted on the Department's website, which you can find at:

<https://www.fldoe.org/academics/career-adult-edu/>

Once all outstanding corrective action plan items have been completed (when applicable), the Division will issue a closure letter to the agency head and designated contact person. This letter will signify the end of the monitoring process and that no further action is required.

The monitoring team would like to extend their appreciation to all participants in the JA monitoring review, on behalf of the Division. A special thanks is offered to Mr. Felix Collazo and Ms. Danielle Koppelman for their participation and leadership during this process.





**Please address inquiries regarding this report to:**

**Kara Kearce**  
**Director of Quality Assurance and Compliance**  
**Kara.Kearce@fldoe.org**  
**(850) 245-9033**

**Florida Department of Education**  
**Division of Career, Technical and Adult Education**  
**325 West Gaines Street · Room 722A**  
**Tallahassee, Florida 32399**