

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**6 Month Status for Report #A-1718DOE-007**  
**Florida State Scholarship Programs Administered by the Office of Independent Education and Parental Choice (IEPC)**  
**Status as of July 24, 2019**

<b>Finding</b>	<b>Recommendation(s)</b>	<b>Management Response as of January 25, 2019</b>	<b>Management Response as of July 24, 2019</b>	<b>Anticipated Completion Date &amp; Contact</b>
<p>IEPC completed the required cross-checks but did not identify all FTC scholarship recipients enrolled in a public school.</p>	<p>We recommend IEPC, in consultation with PERA, utilize enhanced methodologies to effectively identify students who are receiving scholarship funds while attending public schools. We also recommend IEPC, in addition to the demographic records currently used, add school enrollment records and course records when conducting the required cross-checks. This would increase the effectiveness of identifying students receiving scholarships while attending public school and could lead to the identification of private schools who may be fraudulently accepting scholarship funds. We additionally recommend IEPC and the SFOs utilize the Florida Education Identifier (FLEID) upon implementation of the rule. The use of the FLEID will enhance the effectiveness of</p>	<p>IEPC began working on FLEID utilization in 2017 and now has a process in place. We will continue to work with PERA to ensure the process is robust</p> <p>See Attachment A</p>	<p>IEPC consulted with PERA and EDW on February 20, 2019, to review the process now in place (described in Attachment A). Both offices confirmed that the method described would be effective in identifying scholarship students who have been submitted for funding by a school district.</p>	<p>Completed</p>

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	identifying scholarship students in the public school records.			
Private Schools received FTC scholarship funds for students attending public schools.	As stated in the previous finding, we recommend IEPC consult with PERA to more effectively identify students receiving FTC scholarships while attending public schools. We additionally recommend IEPC, in consultation with the SFOs, identify and track private schools receiving scholarship funds whose students are identified through the public school cross-checks. This will allow IEPC to identify and consequently deny, suspend, or revoke a private school’s participation in the scholarship program as deemed appropriate by the Commissioner.	<p>IEPC began working on FLEID utilization in 2017 and now has a process in place. We will continue to work with PERA to ensure the process is robust. IEPC has long worked with the SFO’s and the Department of General Counsel to hold private schools accountable when there is evidence the school has violated and applicable law or rule</p> <p>See Attachment A</p>	IEPC consulted with PERA and EDW on February 20, 2019, to review the process now in place (described in Attachment A). Both offices confirmed that the method described would be effective in identifying scholarship students who have been submitted for funding by a school district. IEPC has long worked with the SFOs and the Office of General Counsel to hold private schools accountable when there is evidence the school has violated and applicable law or rule.	Completed