



**Office of Inspector General**  
**Nassau County School Board - Work-Based Learning Experiences**

**Report # A-1920DOE-008**

**May 2020**

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**Executive Summary**

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In accordance with the Department of Education’s fiscal year (FY) 2019-20 audit plan, the Office of Inspector General (OIG) conducted an audit of Contracts #19-116 & #19-166 between the Division of Vocational Rehabilitation (DVR) and Nassau County School Board for the provision of Work-Based Learning Experience (WBLE) services. The purpose of this audit was to determine if Nassau County School Board has sufficient internal controls to provide effective delivery of WBLE services in compliance with contractual terms and DVR is effectively monitoring the contracts.

During this audit, we noted that the Nassau County School Board generally had sufficient controls in place, and DVR generally provided effective oversight of the WBLE contracts. However, there were instances where improvements could be made to strengthen some of these controls. For example, we cited instances where DVR did not provide effective monitoring in accordance with the monitoring plan, tier level determinations in the contract were vague, Plan & Agreement WBLE goals did not always align with WBLE experiences, and the Nassau County School Board did not report WBLE service hours in the final reports. 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 this audit included an examination of WBLE services provided by Nassau County School Board during the period of July 1, 2018, through September 30, 2019. We established the following objectives for our audit:

1. Determining if Nassau County School Board’s internal controls ensure effective delivery of WBLE for transition students with disabilities;
2. Ensuring benchmark payments are made in accordance with contractual terms; and
3. Determining if DVR effectively manages and monitors the contracts for compliance.

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; interviewed DVR and Nassau County School Board staff; reviewed policies and procedures; reviewed the DVR employment services provider manual; reviewed student progress reports; reviewed student Plan & Agreements, final reports, and related documents; and reviewed benchmark payments.

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## Background

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The Division of Vocational Rehabilitation (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 utilizes vendors for people with disabilities who require specific services or equipment to help them prepare for, gain, and retain employment.

DVR and Nassau County School Board entered into Contract #19-116 on June 28, 2018, and renewal Contract #19-166 on June 1, 2019, to provide WBLE services to eligible students. The purpose of these contracts is to create and expand WBLE services for transition students with disabilities. The WBLE services help students obtain workplace or real work experience and provide students with the knowledge and skills that will help them connect experiences while in school to real life work activities and future career opportunities, increasing their post-school outcomes.

DVR pays Nassau County School Board a fixed rate for accomplishing WBLE benchmarks, as defined in the contracts. The benchmarks consist of Plan & Agreements and final reports. Plan & Agreements are documented collaborations between the students, employers, and Nassau County School Board to set the WBLE goals and the types of WBLE experiences desired by the students to achieve established WBLE goals. The providers and DVR Counselors utilize Individual Education Plans (IEP) and Individualized Plans for Employment (IPE) to determine the service tier levels reflected on the Plan & Agreements. The IEPs are district generated reports for students with disabilities and reflect the expected outcomes and special education services and supports to be provided to the student. The IPEs are plans established between DVR Counselors and DVR clients, which identify employment goals and describe the services necessary to assist the individual with a disability in preparing for, securing, retaining, advancing in, or regaining an employment outcome consistent with the strengths, resources, priorities, capabilities, interests, and informed choice of the individual.

The final report is an assessment on the student's experience during the WBLE. The report includes the skills targeted, skills acquired, the challenges the student endured, how the challenges were addressed during the process, and how the student's further job development will be leveraged. Service providers, contract managers, and WBLE staff use the Rehabilitation Electronic Billing Application (REBA) to streamline the work process and submit documents for the WBLE services. REBA is a web-based application, which provides a centralized portal for managing referrals, reports, and invoices.

## Audit Results

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Finding 1: DVR did not provide effective monitoring in accordance with the monitoring plan.

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Per Contract 19-116, Attachment C, “XXI. The Contractor shall coordinate with and assist the Department's Contract Manager in the performance of the latter's responsibilities, which include without limitation:

- A. Monitoring the activities of the Contractor;
- B. Receiving and reviewing the reports of the Contractor to determine whether the objectives of the Contract are being accomplished;
- C. Receiving and reviewing the invoices for payment of funds to assure that the requirements of the Contract have been met and that payment is appropriate;
- D. Evaluating the process used by the Contractor to monitor the activities of any subcontractor or assignee; and
- E. Accessing, directly, the subcontractors and assignees, as the Contract Manager deems necessary.”

Per the DVR WBLE Monitoring Plan Agreement, “A complete risk assessment is performed on all WBLE 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, and visiting the school district’s location.”

DVR completed a Risk Assessment and Contract Monitoring Plan for the contracts and rated Nassau County School Board WBLE as medium risk. Per the Risk Assessment, the risk-based monitoring to be performed is as follows:

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

The DVR Contract Manager maintained a Project Timeline for the Nassau WBLE contracts. The Project Timeline identified Semi-Annual Monitoring as occurring on January 7, 2019. Per the project timeline, semi-annual monitoring consisted of a review of past invoices to ensure complete compliance with the contract. No additional information was requested. The timeline did not specify which invoice(s) the DVR Contract Manager reviewed nor the results of the review.

The current monitoring of the contract consists of reviews of the submitted invoices, Plan & Agreements, and final reports. We determined, while it appears that semi-annual monitoring and basic monitoring occurred, the Contract Manager did not document the results of the monitoring or submit a report to the Nassau County School Board with comments or recommendations for the WBLE program. Therefore, we determined the monitoring was insufficient and did not identify the issues discussed later in this report.

The DVR 2018 Provider Monitoring Guidebook identifies the objectives of monitoring, the monitoring methodology, as well as the procedures for desktop monitoring which include data analysis. The guidebook further requires the monitor to complete a guide report, summary of findings, and final recommendations to be submitted to the provider. While the guidebook focuses on providers, DVR could use many of the same procedures when monitoring contracts.

Insufficiently monitoring providers increases the risk that noncompliance with the terms of the agreement will go undetected. In addition, not communicating the monitoring results or providing improvement recommendations limits Nassau County School Board's ability to improve its WBLE processes.

### ***Recommendation***

We recommend DVR conduct and document monitoring activities in accordance with the risk assessment and subsequent monitoring plan. We recommend DVR provide the monitoring results and recommendations for improvement to Nassau County School Board and ensure corrective action has been initiated on noted deficiencies. We recommend DVR conduct semi-annual Rehabilitation Electronic Billing Application (REBA) data analysis, conduct sample case reviews, and conduct full monitoring semi-annually for the duration of the Nassau County School Board WBLE contract based on the risk evaluation. We further recommend DVR utilize the DVR 2018 Provider Monitoring Guidebook or develop new procedures to include monitoring practices for contracts.

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

Concur. DVR will continue to conduct monitoring in alignment with the risk assessment, and utilize the 2018 Provider Monitoring Guidebook for monitoring(s). Monitoring results will be communicated with the contractor, corrective action will be initiated, and follow-up will take place, as warranted.

### **Finding 2: Tier level determinations in the contracts were vague.**

Per Contracts #19-116 and #19-166, "Based on the tier level, services should be provided for the student to receive the assistance they need to make progress towards or achieving their IPE and/or WBLE goal or expected outcomes."

Contract #19-116 defines each tier level as follows:

"19. Tier 1 Students - Students who require the fewest services and supports. Tier 1 services and supports are provided to all students with disabilities. Tier 1 services (time and focus) are based on the needs of the students. These students require less time than students in other tiers to make progress towards or achieve an IPE or WBLE goal or expected outcome. However, few services are required by the student and little support is needed from the Employment Specialist for success. Students in Tier 1 are likely to be more independent and self-directed.

20. Tier 2 Students - Students who require additional services and supports. Tier 2 services and supports are required by some students to improve their level and conditions of performance during their WBLE. The additional services and supports provided by the Employment Specialist are required by students to make progress towards or to achieve an IPE or WBLE goal or expected outcome. Students in Tier 2 are likely to require additional services or supports.

21. Tier 3 Students - Students who require the highest level of services and the most supports provided by the Employment Specialist to make progress towards or to achieve an IPE or WBLE goal or expected outcome. Students in Tier 3 would require ongoing services and supports. These students would require Supported Employment services.”

Per Contract #19-116 Attachment A, Supported Employment is defined as “An employment model that provides services for individuals with the most significant disabilities who require ongoing support services to succeed in Competitive Integrated Employment. Intense job training is provided initially and then long-term supports are provided once the person has stabilized on the job.”

The contracts also include the deliverable benchmarks and the associated amounts. See Table 1.

Table 1

Benchmarks	Tier	Amount
WBLE Plan & Agreement	1	\$ 980
WBLE Final Report	1	\$ 653
WBLE Plan & Agreement	2	\$ 1,960
WBLE Final Report	2	\$ 1,306
WBLE Plan & Agreement	3	\$ 3,920
WBLE Final Report	3	\$ 2,612

During the audit scope of July 1, 2018, through September 30, 2019, Nassau accepted 29 referrals for 12 unique students. We reviewed the eligibility determinations for the 12 referred students, which included the Individualized Plans for Employment (IPEs), Individual Educational Plans (IEPs), and the Plan & Agreements. We determined 7 of the 29 Plan & Agreements did not include the student’s tier level determination. The REBA data reflects that DVR paid all seven of the Plan & Agreements at Tier 3 rates. These instances occurred during the first rotation of referrals. We noted that all subsequent Plan & Agreements for the students identified a tier level, indicating the Nassau County School Board WBLE staff corrected the documentation of tier level determinations on the Plan & Agreements.

We noted the Nassau County School Board determined 11 of the 12 referred students required Tier 3 services. The remaining student required Tier 2 services. In accordance with the contract, Tier 3 students would require supported employment services. We determined that the IPEs for 10 of the 11 Tier 3 students reflected a need for supported employment services. However, Nassau County School Board determined student VR0838094 needed Tier 3 services, but the Plan & Agreement included no explanation or frequency of needed supported employment services.

Per Nassau County School Board WBLE staff, they determined student VR0838094 needed Tier 3 services based on observations made by his teacher of record, observations of past community based work experience, required summer work program support, and the present level of support statements in the student's IEP. Per Nassau County School Board staff, they provided the local Vocational Rehabilitation Counselors (VRCs) with a list of student names participating in WBLE, including the tier level of support they believed the students required. The VRCs reviewed these referrals and the tiers requested. Per Nassau County School Board WBLE staff, they were advised that they would be contacted if the tier designation did not align with VR's expectations. The tier level determinations were ultimately approved by the VRCs.

Contracts #19-116 & #19-166 include language defining the tier levels. We determined the tier definitions in the contract were vague and did not require the provider to include an explanation or narrative for the reasons the students were placed in each tier. We additionally noted the contract does not include a ratio of students per supported employment specialist to ensure students who are determined to require Tier 3 services receive the proper attention and assistance needed for ongoing support. Per Nassau County School Board and DVR staff, determinations of tier level are done with the VRCs and Nassau County School Board staff. The tier levels are then placed on the Plan & Agreements and submitted to the DVR contract manager for payment. Although DVR expressed concerns related to the vague language, we noted that tier level definitions from Contract #19-116 to Contract #19-166 remained the same. No tier level determinations were observed to be contested by DVR during the audit scope. Allowing the school district to determine the tier level without significant input from DVR and specific contract language could result in providers incorrectly placing students into higher tier levels in order to receive higher levels of funding from DVR.

### ***Recommendation***

We recommend DVR clarify and strengthen the contract language regarding tier level determinations for students. We additionally recommend DVR provide training to all Vocational Rehabilitation Counselors who provide WBLE guidance to ensure tier levels are consistently and accurately determined, correlate with the IPEs, and align with the mission of the program.

We recommend Nassau County School Board ensure the appropriate tier level for WBLE services that correlates with the students' IPEs and IEPs.

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

Concur. DVR Program Office and Field Staff (VRCs) will continue to collaborate and make tier determinations accurately. DVR will work to amend the contract language to include language that clarifies the tier level determinations for each student.

### ***Nassau County School Board Management Response***

We concur with the findings that tier level determinations in the WBLE contract were vague. We further support the recommendation for DVR to clarify and strengthen language regarding tier level determination for students. We also support the recommendation that DVR provide

training of Vocational Rehabilitation Counselors (VRCs) to ensure levels are consistently and accurately determined. 1) Tier levels will be noted in the Plan and Agreement (P&A) and a detailed description of the level of support the student required will be outlined in the Final Report. In the event that NCSB’s tier determination does not align with the recommendations of VRCs, NCSB would ask the provider liaison to review all collateral documentation to verify that the IPE aligns with the IEP. 2a) NCSB will establish monthly meeting with VRCs, to discuss tier selection. Should tier level support change from one WBLE rotation to another, NCSB and VRCs will discuss in their monthly meetings prior to the beginning of the next scheduled WBLE rotation so that NCSB and VRCs are in agreement on this tier selection. 2b) NCSB will meet monthly with DVR Contract Manager and VR Senior Consultant Program Administrator through Teams meetings to verify that all deliverables are being met in accordance with the contract. 3) In addition, NCSB will provide training for the VRCs in collaboration with the Florida Diagnostic & Learning Resource System (FDLRS) and Project 10: Transition Education Network on IEP development procedures and the quality indicators within the IEP that should be considered in the development of the IPE.

Finding 3: Plan & Agreement WBLE Goals do not always align with WBLE Experiences.

Contract #19-116, *Contractor Responsibilities* states the “Contractor shall provide the services identified in the WBLE Plan & Agreement to assist each student in making progress towards or achieving their IPE and/or WBLE goal or expected outcome.” The Plan & Agreement is a WBLE document that aligns the desires and goals of the student with a plan to implement job-related skills training in a real world setting.

During the scope of the audit, Nassau County submitted 29 Plan & Agreements to DVR for payment. We determined that 12 of the 29 (41%) referrals for 8 of the 12 individuals (67%), reflected WBLE goals that differed from the WBLE experience provided. See Table 2. We noted that the Plan & Agreements include a section for the provider to explain how the desired work experience relates to targeted WBLE goals or expected outcomes, but the explanations provided were generic and the same explanation was used on each plan. The explanations stated, “Desired outcome is to place the student in a position that matches abilities and interest areas to allow for the acquisition of transferrable skills to assist in post-school career development.”

Table 2

VR ID - WBLE Referrals & Date	Plan & Agreement - WBLE Goal	Plan & Agreement - WBLE Experience
VR0819145 – 10/11/18	Nonfarm Animal Caretakers	Bagger
VR0805662 – 10/11/18	Retail Sales Worker	Warehouse Worker
VR0775568 – 10/11/18	Cooks and Food Prep	Stocker
VR0819802 – 10/15/18	Amusement and Recreation Attendants	Maintenance
VR0795797 – 1/31/19	Food Prep & Serving Related Workers	Window Washer
VR0881811 – 12/10/18	Material Moving Workers	Bagger
VR0881811 – 4/19/19	Material Moving Workers	Animal Care Assistant

VR0848750 – 2/13/19	Childcare Worker	Bagger
VR0819802 – 2/13/19	Amusement and Recreation Attendants	Window Washer
VR0857248 – 2/28/19	Computer Occupations	Food Prep
VR0805662 – 4/10/19	Retail Sales Worker	Warehouse Worker
VR0819802 – 4/29/19	Amusement and Recreation Attendants	Maintenance Assistant

We additionally observed that 3 of the 12 unique students’ entire compilation of WBLE experiences did not appear to align with the WBLE goals set forth in their Plan & Agreement. We determined that a student’s entire compilation of WBLE experiences did not align with goals set forth if at least 50% or more of their goals and experiences did not align. See Table 3.

Table 3

VR ID – WBLE Referral	Referral Date	Plan & Agreement - WBLE Goal	Plan & Agreement - WBLE Experience
VR0881811	12/10/2018 4/19/2019	Material Moving Workers Material Moving Workers	Bagger Animal Care Assistant
VR0819802	10/15/2018 2/13/2019 4/29/2019	Amusement and Recreation Attendants Amusement and Recreation Attendants Amusement and Recreation Attendants	Maintenance Window Washer Maintenance Assistant
VR0857248	2/28/2019	Computer Occupations	Food Prep

Nassau County School Board WBLE staff provided emails from a DVR Counselor which stated “It is not required that the ‘Type of WBLE Desired’ match the IPE goal.” In contrast, per the DVR Contract Manger, the vendors should ensure they are providing students with work experiences that align with set goals. If actual experiences do not align with the goals, the mission of the WBLE program can be lost.

**Recommendation**

We recommend DVR ensure the WBLE goals align with WBLE experiences in the Plan & Agreements, and if services do not align, ensure the provider has provided a valid explanation of the variances prior to payment. We additionally recommend DVR provide training to all Vocational Rehabilitation Counselors who provide WBLE guidance to ensure communication with the providers is consistent and aligns with the mission of the program.

We recommend Nassau County School Board ensure that all students participating in WBLE services are placed in WBLE experiences that align with their WBLE goals through the Plan & Agreement process. If WBLE services differ from the goal, we recommend Nassau County School Board provide a detailed explanation on how the desired work experience relates to targeted WBLE goals or expected outcomes in the student’s Plan & Agreement.

***DVR Management Response***

Concur. DVR Program Office and Contracts Unit will conduct more training with the Areas Office Staff and School Districts to ensure they understand that the WBLE Goal must align with WBLE experience.

***Nassau County School Board Management Response***

We concur that WBLE services should align with WBLE Plan & Agreement. If WBLE services differ from the goal, NCSB will meet with the VRC to discuss and provide a detailed explanation on how the desired work experience relates to targeted WBLE goals or expected outcomes.

- 1) NCSB will meet on a monthly basis with VRCs to ensure that Plan & Agreement WBLE goals are in alignment with WBLEs. In the event that WBLE services differ from the goal, NCSB will discuss the WBLE selection with the VRCs to determine if transferrable skills and a variation of experiences will be of benefit to the students in the effort to reach his/hers IPE goal.
- 2) Should this site be determined to be of benefit in providing valuable work experience related to the targeted WBLE goal, language in the WBLE Plan and Agreement and the WBLE Final Report will provide a detailed explanation of the variance and how this unique experience will be of benefit and aligns with the students' targeted WBLE goals.

**Finding 4: Nassau County School Board did not report WBLE service hours in the Final Reports.**

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Contract #19-116, Attachment A states, "The Contractor will provide the services identified for each benchmark in order to receive payment." Contract #19-116, Attachment B additionally states, "At the completion of the Work-Based Learning Experience, the Contractor shall submit the WBLE Final Report. The Report is an assessment of the student's experience during the WBLE." Within each tier level description of deliverables in Attachment B, the service hour requirements for the WBLE final reports are as follows:

<u>Major Deliverable Price</u>	<u>Description of Deliverables</u>
\$653	Tier 1 - The Report must reflect at least 20 hours in service.
\$1,306	Tier 2 - The Report must reflect between 21-40 hours in service.
\$2,612	Tier 3 - The Report must reflect 41 or more hours in service.

During the scope of the audit, Nassau County School Board received 29 referrals for 12 unique students. Each of the 29 referrals ultimately resulted in a final report. We determined none of the final reports contained WBLE service hours. Furthermore, the DVR WBLE final report form, as revised in December 2018, does not contain a data reporting field for WBLE service hours.

We reviewed the service hour documentation provided by Nassau County School Board for each WBLE student. Upon our review of the provided service hour data, we determined that only seven (7) of the twenty-nine (29) (24%) referrals had WBLE service hour time sheets that correlated to start and end dates on the WBLE rating forms included with final reports.

The WBLE timesheets for five (5) of the seven (7) referrals (71%) did not have the minimum required service hours (41) for Tier 3 WBLE students.<sup>1</sup> The WBLE service hours for the five students ranged from 36 to 40. While Nassau County School Board provided weekly checklists and rating forms for all students, the checklists did not include the actual hours spent in the WBLE program. Therefore, we could not confirm that Nassau County School Board provided the minimum service hours as required by the contract.

Per the Nassau County School Board staff, DVR approved the submitted final reports and attachments without any guidance for correction, and they proceeded with the understanding that the reports met expectations for the deliverable as a result. The Nassau County School Board staff explained that student sign-in logs were not required for the 2018-2019 WBLE contract year. Therefore, each teacher maintained their own individual records of student attendance and participation as reflected by the weekly checklist. In addition, Nassau County School Board staff stated an additional five hours per referral were spent on Career Exploration activities in class although they were not reflected on the weekly time sheets.

DVR staff explained, as of the 2019-2020 WBLE contract year, they now require the WBLE contractors to submit completed sign-in sheets, and they track the number of hours submitted for compliance with the contracts. During the audit scope, DVR's lack of guidance and monitoring of service hours resulted in payment for final report benchmarks with no proof of achievement of service hours. The practice of not requiring or reviewing service hour documentation could lead to students not receiving the services needed in order to obtain future employment and could result in overpayment to the provider for services not rendered.

### ***Recommendation***

We recommend DVR revise the WBLE final report form to include a data reporting field for WBLE service hours related to the contract. We further recommend DVR ensure the minimum service hours have been met by Nassau County School Board prior to issuing the final payment.

We recommend Nassau County School Board report WBLE service hours, including supporting documentation, in accordance with the contract. In addition, we recommend Nassau County School Board maintain WBLE timesheets for student service hours in accordance with the WBLE start and end dates reflected in the rating forms.

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

Concur. DVR has initiated a Sign-in Sheet to be submitted with the Final Report to ensure the Plan & Agreement hours are met.

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<sup>1</sup> Our determination was made using the WBLE start and end dates on the WBLE Rating Forms, which accompany each Final Report. We matched each Final Report WBLE Rating Form start and end date to the exact date ranges of each student WBLE timesheet. We noted some students exceeded 41 hours on their weekly referral timesheets; however, some of the weekly hours fell outside the WBLE start and end date ranges on the WBLE Rating Forms and; therefore, were not included.

### *Nassau County School Board Management Response*

NCSB supports the recommendation that DVR provide a field for reporting service hours on the WBLE Final Report. NCSB concurs that WBLE service hours should be provided in accordance with the contract. NCSB also concurs that this documentation should be reported in WBLE timesheets for student service hours and in WBLE rating form start and end dates. 1) NCSB has implemented the recommendation to clearly capture and report WBLE service hours. NCSB implemented such action for the 2019-2020 WBLE contract year and will continue to provide such supporting documentation through student timesheets, WBLE rating sheet start and end dates, detailed hours provided in the Final Report, and anecdotal notes in the final SPR for that WBLE rotation. This documentation will be submitted in the REBA system to be reviewed by the contract manager.

### **Closing Comments**

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The Office of the Inspector General would like to recognize and acknowledge the Department of Vocational Rehabilitation and staff, as well as Nassau County School Board 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 Bradley Rich, M.S. and supervised by Tiffany Hurst, C.I.A., Deputy Inspector General.*

*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 <http://www.fldoe.org/ig/auditreports.asp#F>. 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.*