



Office of Inspector General Jobs for Florida's Graduates

Report #A-2021DOE-019

July 2021

Executive Summary

In accordance with the Department of Education's fiscal year (FY) 2020-2021 audit plan, the Office of Inspector General (OIG) conducted an audit of contracts #19-183, #19-184, and #21-100 between the Division of Vocational Rehabilitation (DVR) and Jobs for Florida's Graduates (JFG). The purpose of this audit was to determine if JFG is providing services in accordance with the contracts and whether DVR is effectively monitoring adherence to the contractual terms.

JFG delivers Pre-Employment Transition Services (Pre-ETS) to students who are eligible, or potentially eligible, to receive Vocational Rehabilitation services. The services provided under these contracts shall only include Work Readiness Training, Self-Advocacy, Postsecondary Educational Counseling, Job Exploration Counseling, and Work-Based Learning Experiences.

During this audit we noted that, in general, JFG is providing services in accordance with contractual terms; however, we noted instances where DVR and JFG could improve internal controls. For example, DVR did not provide effective monitoring in accordance with the monitoring plan and risk assessment; DVR did not inspect and approve invoices timely; contractual payment terms and financial consequences did not align; students served were not in the VR or Student Transition Activities Record (STAR) system in an active status at commencement of services; internal controls to track service hours for students in non-credit classes need improvement; and certain instructors provided Pre-ETS services without required credentials. The Audit Results section below provides details of the instances noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included an examination of contracts #19-183, #19-184, and #21-100 between the Division of Vocational Rehabilitation (DVR) and Jobs for Florida's Graduates (JFG), from July 1, 2019, through December 31, 2020. We established the following objectives for our audit:

1. Determining whether DVR is effectively monitoring the performance of Jobs for Florida's Graduates (JFG) for compliance with contract terms;
2. Determining if Jobs for Florida's Graduates is providing Pre-Employment Transition Services in accordance with contract terms; and

3. Determining if payments are made in accordance with contract terms and applicable laws, rules, and regulations.

To accomplish our objectives we reviewed applicable laws, rules, and regulations; interviewed appropriate department staff; reviewed policies, procedures, and related documentation; reviewed contracts #19-183, #19-184, #21-100, amendments, and related documents; reviewed first quarter reports, a sample of monthly Model Service reports, and student records; and reviewed invoices and supporting documents.

Background

The Florida Vocational Rehabilitation Program is a federal/state program administered by the Division of Vocational Rehabilitation (DVR) that works with people who have physical or mental disabilities to prepare for, gain, or retain meaningful employment. The program is authorized by the federal Rehabilitation Act of 1973, as amended, and Chapter 412, Part II, Florida Statutes. The U.S. Department of Education, Rehabilitation Services Administration funds 78.7% of the program with federal dollars and 21.3% of the funding comes from state general revenue. The Workforce Innovation and Opportunity Act (WIOA) was signed into law on July 22, 2014, and amends the Rehabilitation Act of 1973. WIOA requires DVR to make Pre-Employment Transition Services (Pre-ETS) available to all students with disabilities who need transition services.

DVR and Jobs for Florida's Graduates (JFG) entered into contracts #19-183 and #19-184 on July 12, 2019, to provide Pre-ETS to students who are eligible or potentially eligible to receive Vocational Rehabilitation services through June 30, 2020. The services provided under these contracts shall include: Work Readiness Training, Self-Advocacy, Postsecondary Educational Counseling, Job Exploration Counseling, and Work-Based Learning Experiences. Per Contract #19-183, JFG will deliver 13,200 hours of training, and DVR will pay JFG \$46,200.00 per month upon receipt of a completed invoice, including all supporting documentation. The total payment shall not exceed \$554,400.00 for one year. Per Contract #19-184, JFG will deliver 16,575 hours of training, and DVR will pay JFG \$58,012.50 per month upon receipt of a completed invoice, including all supporting documentation. The total payment shall not exceed \$696,150.00 for one year. On October 22, 2020, DVR and JFG entered into Contract #21-100 to provide services to eligible students through June 30, 2021. Per Contract #21-100, JFG will deliver 29,775 hours of training, and DVR will pay JFG \$113,686.36 per month upon receipt of a completed invoice, including all supporting documentation. The total payment shall not exceed \$1,250,550.00 for one year.

Audit Results

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

Per the DVR Contract Monitoring Plan Template, “A complete risk assessment is performed on all VR contracts prior to contract execution. Risk will be reassessed at the end of each contract year. The assigned risk score drives the type and frequency of monitoring conducted.”

DVR completed a risk assessment for the period of July 1, 2020, through June 30, 2021, and assigned both JFG contracts #19-183 and #19-184 with a score of 27, which is considered medium risk. The risk assessment scores are based on the following criteria: contracted dollars, department priority, the nature of services, provider history, and prior monitoring or audit. For contract #21-100, DVR assigned JFG a risk score of 29, which is also considered medium risk. According to the monitoring plans, monitoring based on medium risk should include:

- Monthly Desktop Monitoring
- Onsite Monitoring: to be conducted once per contract term

Per DVR staff, monitoring by the contract manager consists of desktop reviews. Each month, the DVR contract manager reviews the monthly Model Services report for each student receiving VR services and tracks the deliverable progress on a master Excel spreadsheet. The DVR contract manager also reviews the submitted first quarter report. DVR provided a monitoring spreadsheet, titled *Desktop Procedures*, which is maintained and updated each month by the contract manager. The spreadsheet included 10 steps to demonstrate completion of certain tasks. We noted that step 3, which states “Sample 20% per school of per student vs. roll-up” is the only step indicating formal monitoring. However, DVR was unable to provide notes, documents, or results related to step 3.

We additionally noted the monitoring plans for the three JFG contracts inconsistently describe what activities should be included in the monitoring. For example, the monitoring plans for contracts #19-183, #19-184, and #21-100, indicate that onsite monitoring should occur at least once per contract term. However, the monitoring plans also state “An on-site monitoring visit will be conducted if one or more of the following occur:

- a. Contractor has high number of errors when submitting invoices to the appropriate DVR Contract Manager; or
- b. Documented complaints about Contractor from DVR Field Services staff and/or customers or
- c. Request for on-site visit from VR Program Administrator for this contract or DVR Field Services Staff; or
- d. Other issues that negatively affect service delivery.”

DVR confirmed that they have not conducted on-site monitoring for any of the reviewed contracts. Per DVR, on-site monitoring was intended to occur in the final quarter of contracts #19-183 and #19-184; however, due to the COVID19 pandemic, no travel occurred during this time. The monitoring plans were not updated to reflect this change. On-site monitoring for

contract #21-100 was also delayed due to COVID19; however, similarly to contracts #19-183 and #19-184, the monitoring plan was not updated to reflect the change.

Insufficient monitoring increases the risk that noncompliance with the terms of the contract will go undetected. In addition, not communicating the monitoring results or providing improvement recommendations limits JFG's ability to improve its processes. 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 complete monitoring plans in accordance with the risk assessment and reflect sufficient activities to monitor medium risk providers. We additionally recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. We recommend that DVR promptly provide any monitoring results and recommendations for improvement to JFG and ensure corrective action plans have been created and initiated on noted program deficiencies. We additionally recommend DVR update monitoring plans as necessary to accommodate for changing circumstances.

DVR Management Response

DVR is currently in the process of developing a new contract, to be effective August 2021. Part of that process will be to reassess risk and develop new monitoring plans. Those plans will include incremental monitoring activities, as well as clear procedures for communicating deficiencies to JFG.

Finding 2: DVR did not inspect and approve invoices timely.

Per Florida Statute 215.422 (1), "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."

We reviewed the monthly invoices for contracts #19-183, #19-184, and #21-100 to determine if DVR timely inspected and approved invoices. JFG submitted 12 invoices for contract #19-183. DVR approved 11 of the 12 invoices outside of the statutorily required timeframe, ranging from 10 to 71 working days after receipt of the invoice. JFG submitted twelve invoices for contract #19-184. DVR approved 12 of the 12 invoices outside of the statutorily required timeframe, ranging from 6 to 50 days after receipt of the invoice. Additionally, during the scope of the audit, JFG submitted two (2) invoices for contract #21-100. DVR approved one of the two invoices outside of the statutorily required timeframe, 21 working days after receipt of the invoice.

In total, we determined DVR did not inspect or approve 24 of the 26 (92%) submitted invoices within five working days of invoice submission as required by Florida Statutes. The late invoice

approval dates ranged from 6 to 71 working days after invoice submission. See chart below for invoice details.

Contract #19-183					
Month	Invoice Date	Signed Date	Received by DVR (per email)	Approved by DVR	Days btw. Review & Approval by DVR
July	7/31/2019	7/31/2019	8/6/2019	10/16/2019	50
August	9/12/2019	9/12/2019	9/12/2019	10/15/2019	23
September	9/12/2019	9/30/2019	10/1/2019	11/19/2019	34
October	11/1/2019	11/1/2019	11/1/2019	12/11/2019	25
November	12/2/2019	12/2/2019	12/2/2019	3/16/2020	71
December	1/6/2020	1/6/2020	1/6/2020	3/16/2020	49
January	1/31/2020	1/31/2020	1/31/2020	3/16/2020	31
February	3/1/2020	3/1/2020	3/2/2020	3/16/2020	10
March	4/6/2020	4/6/2020	4/22/2020	5/22/2020	22
April	5/5/2020	5/5/2020	5/5/2020	5/22/2020	13
May	6/4/2020	6/4/2020	6/4/2020	7/6/2020	21
June	6/30/2020	6/30/2020	7/1/2020	7/6/2020	2
Contract #19-184					
Month	Invoice Date	Signed Date	Received by DVR (per email)	Approved by DVR	Days btw. Review & Approval by DVR
July	7/31/2019	7/31/2019	8/6/2019	10/16/2019	50
August	9/12/2019	9/12/2019	9/12/2019	10/16/2019	24
September	9/12/2019	9/30/2019	10/1/2019	11/19/2019	34
October	11/1/2019	11/1/2019	11/1/2019	12/11/2019	25
November	12/2/2019	12/2/2019	12/2/2019	1/28/2020	37
December	1/6/2020	1/6/2020	1/6/2020	3/12/2020	47
January	1/31/2020	1/31/2020	1/31/2020	3/16/2020	31
February	3/1/2020	3/1/2020	3/2/2020	3/24/2020	16
March	4/6/2020	4/6/2020	4/22/2020	5/22/2020	22
April	5/5/2020	5/5/2020	5/5/2020	5/22/2020	13
May	6/4/2020	6/4/2020	6/4/2020	7/6/2020	21
June	6/30/2020	6/30/2020	7/1/2020	7/10/2020	6
Contract #21-100					
Month	Invoice Date	Signed Date	Received by DVR (per email)	Approved by DVR	Days btw. Review & Approval by DVR
October	11/16/2020	11/16/2020	11/18/2020	12/21/2020	21
November	12/4/2020	12/4/2020	(email not provided)	12/7/2020	2

Per DVR, the contract manager accepted a new position at the beginning of the contract term but continued to provide oversight and direction for the JFG contracts. The balance of duties led to a delay in the approval of payments. Untimely review and approval of invoices can cause delayed payments to JFG and could lead to delays in services to students.

Recommendation

We recommend that DVR streamline its invoice gathering, inspection, and approval procedures to ensure timely approval of invoices. We recommend that DVR establish a plan to address staffing changes to ensure they continue to receive documents, review submittals in a timely manner, and verify achievement of deliverables. We additionally recommend that DVR clarify contract language to specify the supporting documentation to be included with invoice submittals.

DVR Management Response

The contract set to begin August 2021 will be assigned to staff dedicated strictly to managing contracts. Additionally, the payment structure in the new contract will be streamlined to allow for efficient and timely invoice review and approval.

Finding 3: Contractual Payment Terms and Financial Consequences did not align.

Per Contracts #19-183 and #19-184, “The department will not make payment for months during which no students were served.”

Contract #19-183

Per Contract #19-183, “The Department will pay the Contractor \$46,200.00 per month upon receipt of a properly completed invoice, including all supporting documentation. The amount that the total payment shall not exceed is the following: Five Hundred Fifty-Four Thousand, Four Hundred Dollars and 00/100 (\$554,400.00) for one (1) year.”

We determined DVR issued payments to JFG for July 2019 and June 2020; however, JFG did not submit monthly Model Service reports for those months. We confirmed that schools under contract #19-183 began session in August 2019 and concluded in May 2020. Due to the program mirroring a traditional 10-month school curriculum, we determined that the contract language is written in such a way that services may not be demonstrated by the required monthly Model Service reports for all 12 months in a calendar year. While JFG reported they met the main deliverable of the contract and monthly payment amounts did not exceed the contractual limit, we determined that DVR processed two monthly payments to JFG during months in which JFG did not submit monthly Model Service reports to demonstrate they provided Pre-ETS services.

Contract #19-184

Per Contract 19-184, “The Department will pay the Contractor \$58,012.50 per month upon receipt of a properly completed invoice, including all supporting documentation. The amount that the totally payment shall not exceed is the following: Six Hundred Ninety-Six Thousand, One Hundred and Fifty Dollars and 00/100 (\$696,150.00) for one (1) year.”

We determined DVR issued a payment to JFG for July 2019; however, JFG did not submit monthly Model Service reports for the month of July. Similar to contract #19-183, due to the program mirroring a traditional school curriculum, we determined that the contract language is written in such a way that services may not be demonstrated by the required monthly Model Service reports for all 12 months in a calendar year. While JFG reported they met the main deliverable of the contract and monthly payment amounts did not exceed the contractual limit, we determined that DVR processed one monthly payments to JFG during a month in which JFG did not submit a monthly Model Service report to demonstrate they provided Pre-ETS services.

Per DVR, the intent behind the 12-month payment stream was to allow JFG a full year for deliverable achievement. Per JFG, students are served twelve (12) months per year and seven days per week. Students frequently reach out to their teachers during non-school hours for extra support. Additionally, the students participate in work-based learning experiences, college campus field trips, service learning, and many other opportunities outside of school hours. JFG did not submit summer reports to VR because the contract deliverables had been met.

Inconsistent contract language could lead to payments in violation of contractual terms. The inconsistent contract language could also lead to unfairly penalizing the vendor by enforcing financial consequences for deliverables they ultimately met.

Recommendation

We recommend DVR consider updating the payment schedule and ensure the contract language meets the intent and desired deliverables of the program. We additionally recommend DVR consider restructuring the payment schedule in the contract to require payment to JFG for services provided each month, as reflected on the monthly Model Service reports, rather than equal monthly payments that require a reconciliation in the final month of the contract. See Finding 4.

DVR Management Response

The new contract will include a different payment structure that will allow for payment of actual services delivered only.

Finding 4: Students served were not in the VR or Student Transition Activities Record (STAR) system in an active status at commencement of services.

Contract #19-183

Per the contract #19-183, “The Contractor shall deliver 13,200 hours of service to eligible or potentially eligible students in large school districts...Students must be found in the VR or STAR in an active case status at the commencement of services.”

Based on the first quarter and monthly Model Service reports submitted by JFG, we provided a list of 130 unique students to DVR and requested the date the students became active in the VR

or Student Transition Activities Record (STAR) system. DVR could not locate a match in the VR system or STAR for 16 of the 130 students (12%). Of the remaining 114 students, we determined 4 students did not have an active date in the VR system but did have a referral status date. We compared the referral status date to the commencement of services and determined all 4 referral status dates occurred *after* the commencement of services ranging from 45 to 371 business days after the commencement of services.

We determined 110 of the 130 students reflected an active date in the VR system. We compared the active status date to the commencement of services and determined 48 of the 110 students (44%) reflected DVR active dates occurring *after* the commencement of services ranging from 2 to 49 business days. Overall, we determined 62 of the 130 students (48%) were active in the system prior to the commencement of services as required by the contract.

Contract #19-184

Per contract #19-184, “The Contractor shall deliver 16,575 hours of service to eligible or potentially eligible students in small and medium school districts....Students must be found in the VR or STAR in an active case status at the commencement of services.”

Based on the JFG submitted first quarter and monthly Model Service reports, we provided a list of 173 unique students to DVR and requested the date the students became active in the VR or STAR system. The returned DVR match list included 163 unique students (see the manual review paragraph below for an explanation of the other 10 students). DVR could not locate a match in the VR system for 1 of the 163 students. Of the 162 students that DVR matched, we determined 5 of the 162 students did not have an active date in the VR system but did have a referral status date. We compared the referral status date to the commencement of services and determined all five referral status dates occurred *prior* to the commencement of services.

We determined 157 of the 162 matched students (97%) reflected an active date in the VR system. We compared the active status date to the commencement of services and determined 114 of the 162 matched students (70%) reflected DVR active dates *after* the commencement of services ranging from 2 to 58 business days. We conducted a manual review of the 10 students not included on the DVR match list. We compared the “Active Date” found in RIMS to the commencement date of services and determined 2 of the 10 students had an active date after commencement of services, ranging from 7 to 9 business days. Overall, we determined that 56 of the 173 students (32%) were active in the system prior to the commencement of services as required by the contract.

Contract #21-100

Per the original #21-100 contract, “Contractor shall deliver 29,575 hours of service to eligible or potentially eligible students during the school year. Students must be found in the VR system in an active case status at the commencement of services.”

Based on the JFG submitted first quarter and monthly Model Service reports, we provided a list of 494 unique students to DVR and requested the date the students became active in the VR

system. The returned DVR Match list included 492 unique students (we conducted a manual review of the two students not included on the DVR match list and determined both students had an active date prior to commencement of service). DVR could not locate a match in the VR system for 68 of the 492 (14%) unduplicated students.

We determined 9 of the 492 students on the DVR list did not reflect a commencement date (service hours for the October and November Monthly Service Reports) indicating no services had been billed at the time of our test, 2 of which were part of the 68 students not found in the VR system. Of the 483 students who reflected a commencement date, we determined 66 of the 483 students (14%) showed an active date in the VR system. We compared the active status date to the commencement of services date and determined all 66 students had DVR active dates prior the commencement of services.

We determined 417 (86%) of the 483 students having commencement dates did not have an active date in the VR system. DVR could not locate 66 of the 417 students without active dates at all as referenced above. Of the remaining 351 students with a commencement of services date, 339 reflected a referral status date. We compared the referral status date to the commencement of services and determined 42 referral status dates occurred after the commencement of services ranging from 2 to 109 business days. Of the remaining 12 students, 11 reflected a potentially eligible status. We compared the potentially eligible status to the commencement of services date and determined 6 dates occurred after the commencement of services ranging from 10 to 109 business days. The remaining student reflected a “referral date”. We compared the “referral date” to the commencement of services date and determined the referral date occurred 22 days after the commencement of services. In total, 68 of the 494 (14%) unduplicated students could not be located in the VR system, and 49 of the 494 students (10%) reflected an active, referral, or eligible status date after the commencement of services.

We noted JFG does not use or have access to the VR systems. The Pre-ETS referrals are made by each school using a specific JFG referral form developed by DVR. Per JFG, they actively participate in parental engagement and informally track the student referral process by confirming that the VR Youth Tech has everything he or she needs. JFG does not receive communication from DVR regarding “commencement of services” or “active case status.” The services commence once the referral form and supporting documents are provided to VR for processing and the contract manager has been provided with the names of the referred students. In addition, JFG produced email correspondence with the DVR contract manager dated September 10, 2019, in which JFG inquired whether they would be able to go back to the start of the school or the date the referral was submitted when they begin submitting monthly reports. The contract manager responded, “We will be able to go back to the start of the school year for the VR folks.” However, based on contract language, referrals to DVR do not constitute approval to commence services. By contract, the students must be active in the VR system.

Per DVR, the contract manager did not review the active dates of the referred students upon receipt of the roster included in the first quarter report submittal. Lack of appropriate monitoring hinders DVR’s ability to ensure compliance with contractual terms. In addition, DVR stated this situation is a byproduct of the current equal payment stream structure. The current payment structure does not allow for monthly invoice reduction, rather the payment structure anticipates a

post audit and “true-up”, or reconciliation, at the end of the contract period. The only provision for leveraging financial consequences is against the final invoice.

JFG provided services to ineligible students not active in the VR system and DVR failed to identify those students due to gaps in the referral and approval process and miscommunication between the two parties. Not verifying if students are active in the VR system prior to the commencement of services could lead to JFG providing services to students that they are ultimately not paid for, or could lead to DVR paying for services provided to ineligible students.

Recommendation

We recommend DVR modify the contract language to require that services commence after DVR refers the student to JFG. DVR should work with JFG to develop a more efficient process to record and track all student referrals. We recommend that DVR provide additional training to the DVR Youth Techs to ensure all staff are consistently following the new process for student referrals. We further recommend that DVR consider restructuring the payment schedule in the contract to require payment to JFG for services provided each month, as reflected on the monthly Model Service reports, rather than equal monthly payments that require a reconciliation in the final month of the contract. The DVR contract manager should ensure all students have appropriate referrals prior to approving payment for services to those students and ensure that contractual caps on student hours are not exceeded.

If DVR continues with the current process, we recommend the contract manager request the referred students prior to the start of the school year, review their status in the VR or STAR system, alert JFG to those students who are approved for services, and deny payment for any student that is not in an active status.

We recommend JFG work with DVR to develop an efficient and effective student referral process that allows both parties to identify and track which students are eligible for services. We recommend JFG ensure that students are eligible prior to billing for services.

DVR Management Response

The referral requirement will be clarified in the new contract. DVR will also work with JFG to develop a mutually acceptable process to record and track student referrals. The Employment Programs Unit will provide additional training to all Youth Techs prior to execution of the new contract. The new contract will include a different payment structure that will allow for payment of actual services delivered only.

JFG Management Response

The VR produced contract of 2019-20 (19-183 & 19-184) stated that students must be found in the VR system or in STARS system. In 2020-21 (21-100), that language was broadened to read “the VR system.” None of the contracts included a definition of “VR system.” As stated, for the purposes of these contracts, JFG does not use VR technology platforms (STARS, REBA, RIMS, PERM, etc.) with the exception of the background screening clearinghouse. As also stated in the

IG report, JFG was directed in writing that services could and should be reported retroactively to the beginning of the school year. JFG disagrees that students were served erroneously. However, we do concur that process improvements are warranted and necessary to insure VR services comply with federal law.

Finding 5: Internal controls to track service hours for students in non-credit classes need improvement.

Per the Detailed Description of Performance Duties for Contracts #19-183 and #19-184, “The Contractor shall submit a monthly Model Services report for each student receiving services. The progress report shall indicate the student’s name; the service(s) provided, including number of hours completed in each service area; training topics covered; summary of activities completed; and a description of how each activity ties to each training topic.”

We reviewed the school data for all students served under Contracts #19-183 and #19-184. This review included the schools enrolled, courses attended, and teacher of record for the courses. We identified three students who JFG reported as receiving services after the students had withdrawn from the school. JFG submitted monthly documentation to DVR that reflected they provided 81.59 service hours for the identified students after the date the students withdrew from the program, totaling \$3,426.78.

We identified 13 additional students where JFG indicated the students received services on the monthly Model Service reports when the school data indicated the students were not enrolled in the JFG course during survey 2 or 3. Upon further review and discussion, JFG reported the students were receiving Pre-ETS services outside of the normal for-credit courses. We noted the monthly Model Service reports provided for the 13 students did not indicate that the student received services outside of the JFG for-credit course, and the activities appeared to be similar to the other students in the class. We additionally identified one course that JFG labeled as a pull-out program (also known as supported facilitation) in contract #19-183 that did not appear in the school data. Per the May 2020 monthly Model Service report, 26 students received Pre-ETS services through the course. JFG stated the supported facilitation programs are not required to have a course code and do not appear on the master calendar. They are voluntary courses and act as an 8th hour class. We inquired as to whether there was any additional proof that students received the services outside of the submitted monthly Model Service reports, and JFG responded that the districts do not track attendance for the courses nor do they reflect the courses on the student’s schedules. Finally, using the student roster for Contract #21-100, we identified that JFG provided services to 20 students in one private school.

JFG is not contractually obligated to serve only students enrolled in a JFG for-credit course. Per JFG, many of their students are not on track to graduate on time when they enroll. As a result, it is common for the schools to provide remediation support in collaboration with JFG. Per DVR, they do not have access to the information when a student withdraws from a class and rely on the data reported under the model services report for student hours and participation.

While JFG submitted the required monthly Model Service reports and first quarter reports, the lack of available student data or sign-in sheets for the students receiving services outside of the for-credit classes and outside of the public school system hinders the department's ability to ensure services are provided in accordance with contractual terms and ensure students have not withdrawn from the program or are no longer receiving services.

Recommendation

We recommend DVR implement internal controls to require additional evidence of services rendered to students outside of the public, for-credit courses. This could be accomplished by requiring sign-in sheets for the students as well as notations on the monthly service reports that reflect the unique status of the students.

DVR Management Response

DVR will require JFG to submit a Model Services Report monthly along with a Comprehensive Services and Hourly Roll-Up report monthly, which will include further detail for internal controls. This requirement is included in the new contract.

Finding 6: Certain instructors provided Pre-ETS services without the required credentials.

Per Contract #21-100, E.5, "The Contractor shall require that all individuals hired to provide services under this Contract hold either a current Professional Educator's Certificate or a current Temporary Certificate."

We could not locate a state issued current Professional Educator's Certificate or current Temporary Certificate for two teachers providing services under Contract #21-100. Per JFG, Teacher #1 is an educator at a private school. She has a degree in education but does not hold a Professional or Temporary Certificate. For Teacher #2, JFG provided an email from the teacher regarding her employment with the school district. The email stated the teacher had a District Temporary Certificate in the subject area of Culinary. The department's Bureau of Educator Certification confirmed this individual does not currently hold a state issued certificate and provided a Statement of Status of Eligibility reflecting that she is not yet eligible for a certificate.

The Florida Statutes allow for professional development certification and education competency programs. Per Florida Statute 1012.56(8)(a), "The Department of Education shall develop and each school district, charter school, and charter management organization may provide a cohesive competency-based professional development certification and education competency program by which instructional staff may satisfy the mastery of professional preparation and education competence requirements specified in subsection (6) and rules of the State Board of Education. Participants must hold a state-issued temporary certificate."

Due to these individuals not possessing a state issued Professional Educator Certification or Temporary Certification at the time services were provided, we determined JFG did not comply with the contract terms and all costs associated with students served by the two teachers

identified should be considered questioned costs. While JFG provides a list of teachers assigned to the project during the first quarter of the contract and DVR conducts Background Screenings for the reported teachers, DVR does not require JFG to submit proof of certifications nor do they require JFG to submit updated teacher information throughout the contract year. Employing individuals who do not have the required certificates in accordance with contract terms increases the risk that students will not receive needed instruction and services.

Recommendation

We recommend that DVR request a copy of the Professional Educator's Certificate or a current Temporary Certificate during their monitoring process to ensure compliance with contractual language. We additionally recommend DVR require JFG to provide a list of the teachers providing Pre-ETS services under the contract periodically throughout the school year to ensure that teacher contact information is accurate and the teachers possess the required certifications. If the parties mutually agree to allow otherwise qualified individuals to provide services, the contract language should be modified accordingly.

We recommend that JFG comply with the contract language requiring all individuals hired to provide services under this contract hold either a current Professional Educator's Certificate or a current Temporary Certificate. We recommend JFG obtain copies of the certificates for their records and provide the certificates to DVR upon request.

DVR Management Response

DVR will require JFG to submit a list of teachers assigned to the contract, along with appropriate certification documents, prior to contract execution. The new contract will include a requirement that JFG submit an updated roster of teachers any time a teacher is deleted, added, or their contact information changes. JFG will be required to submit a current list of teachers to the DVR contract manager no less than quarterly for routine monitoring.

JFG Management Response

JFG disagrees that the two educators in question violated the terms of the contract. It is accurate that the educators in question are not registered with the FLDOE, however, both educators hold the education and credentials required by state law to act as the teacher of record and are authorized to issue grades and credit. JFG does concur that this language needs to be addressed moving forward. Traditional vendors offer VR services are required to have a mix of education, experience and credentials. JFG contends similar requirements are more applicable to this contract to avoid the unintended consequences of limiting or even prohibiting services to community and faith-based organizations, private schools, post-secondary institutions and juvenile justice facilities.

Inspector General's Rebuttal

JFG management indicated in their response that educators in question were not registered with the department, but held the education and credentials required by state law to act as the teacher of record. Notwithstanding JFG's response, neither of the educators in question held a state issued current Professional Educator's Certificate or a current Temporary Certificate, as confirmed by the Bureau of Educator Certification. The Office of Inspector General maintains that is a violation of Contract #21-100, E.5, which states, "The Contractor shall require that all individuals hired to provide services under this Contract hold either a current Professional Educator's Certificate or a current Temporary Certificate." Consequently, the finding and related recommendation stand as presented.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Division of Vocational Rehabilitation and staff, as well as the Jobs for Florida's Graduates and 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 Shannon Egler and supervised by Tiffany Hurst, CIA, FCCM, Deputy Inspector General.

Please address inquiries regarding this report to the OIG's Deputy Inspector General by telephone at 850-245-0403. Copies of final reports may be viewed and downloaded via the internet at <http://www.fldoe.org/about-us/office-of-the-inspector-general/audit-reporting-products.shtml>. 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.