



Office of the Inspector General
**Multiagency Service Network for Students with Emotional/Behavioral
Disabilities (SEDNET) Administration**

Report # A-2021DOE-030

July 2022

Executive Summary

In accordance with the Department of Education’s fiscal year (FY) 2021-2022 audit plan, the Office of the Inspector General (OIG) conducted an audit of Cooperative Agreement Number 291-2621B-1C005 between the Bureau of Exceptional Student Education (BESE) and the University of South Florida (USF), St. Petersburg, for administration of the Multiagency Service Network for Students with Emotional/Behavioral Disabilities (SEDNET) Administration. The purpose of this audit was to determine whether USF is meeting the requirements of the agreement with BESE, and whether BESE is effectively monitoring adherence to the agreement.

During this audit, we noted that USF-St. Petersburg generally provided services in accordance with Cooperative Agreement Number 291-2621B-1C005 and had sufficient internal controls in place. We also noted that BESE provided effective oversight of the agreement. The Audit Results section below provides additional details noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included an examination of the agreement between BESE and the USF-St. Petersburg SEDNET Administration (SEDNET) from July 1, 2020, through the end of fieldwork. We established the following objectives for our audit:

1. To determine whether BESE effectively manages and monitors the agreement for compliance;
2. To determine whether USF-St. Petersburg achieves performance targets and deliverables in accordance with the SEDNET Administration Agreement; and
3. To determine whether payments and expenditures are made in accordance with agreement terms and applicable laws, rules and regulations.

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; reviewed deliverables and quarterly reports submitted by USF to the BESE Office; ensured the deliverables are reported in the required timeframes per agreement terms; selected a sample of

deliverables and ensure documentation supports the achievement of the deliverables; surveyed the local SEDNET programs to determine satisfaction with USF's administration of the SEDNET project; reviewed the general ledger from USF, including expenditures for the SEDNET Administration Agreement; and selected a sample of expenditures and reviewed the supporting documentation to determine if the expenses are allowable and in alignment with the approved budget narrative.

Background

The Bureau of Exceptional Student Education (BESE) administers programs for students with disabilities. Additionally, the bureau coordinates student services throughout the State and participates in multiple interagency efforts designed to strengthen the quality and variety of services available to students with special needs. BESE entered into this cooperative agreement with USF's SEDNET Administration, and oversees its monitoring.

The SEDNET Administration project provides overall management of and technical support and professional development for the nineteen local SEDNET projects. Section 1006.04, Florida Statutes, defines the statutory requirements and purpose of SEDNET. Through support and leadership provided by the Administration project; the local projects, school districts, and other stakeholders are better postured to provide intensive integrated educational programs. These programs encompass mental health treatment services to enable students with or at risk of emotional and behavioral disorders. The network projects include major agencies serving the needs of children, community based service providers, students, and their families. SEDNET projects are a resource for school districts, agencies, and families working to promote positive educational and community-based outcomes for children with emotional and behavioral disorders. The network also encourages interagency collaboration to sustain partnerships among families and professionals in education, mental health, substance abuse, child welfare, and the juvenile justice system. Local school districts serve as fiscal agents for each local regional project.

The SEDNET Administration is also responsible for building the capacity of local SEDNET projects by providing a more unified structure that includes evaluation and monitoring to ensure accountability. SEDNET also ensures comprehensive technical assistance and training are provided to local SEDNET projects. This includes soliciting school district input related to school district needs and increasing collaboration with related discretionary project initiatives and maximizing resources and the delivery of technical assistance.

The agreement is funded via federal cash advance. The total agreement amount was \$505,183.00, with a budget and program period of September 1, 2020, through August 31, 2021. Agreement funds primarily covered the salaries, administrative expenses, and travel of the SEDNET Administration. The agreement is monitored on a quarterly basis, using the BESE project tracking system (PTS). The program provides quarterly updates, and the BESE project liaison reviews the report and requests supporting documents on an as needed basis. The project liaison will compare the reported deliverable information to the activities in the project narrative and ensure the activities line up. At a minimum, the project liaison will request and review three

sources of documentation from USF-St. Petersburg. These controls were implemented in FY 2020-21. There were significantly less controls in place during FY 2019-20.

Audit Results

We determined that BESE provided effective monitoring of the agreement, USF-St. Petersburg achieved performance targets and deliverables, and payments and expenditures were made in accordance with agreement terms¹. Furthermore, we surveyed all nineteen local SEDNET projects, with thirteen of the nineteen responding to our survey. Results of our survey suggest that twelve of the thirteen respondents indicated their overall relationship with the contractor was either excellent or good. We also noted that a small number of local SEDNET projects identified an issue relating to the vetting of training and presentation materials at the State level. This resulted in delays for delivering this service. One respondent indicated schools had little time to pivot in their planning for meeting these deliverables given changes in State law.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the University of South Florida's SEDNET Administration and the Bureau of Exceptional Student Education 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 James Russell and supervised by Bradley Rich, 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.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.

¹ We identified instances where improvements could be made to strengthen internal controls for collecting data to support the training and technical assistance deliverable, but we determined the error rate to not rise to the level of a material deficiency. We disclosed the observation verbally to DOE management.