



**Office of Inspector General**  
**Miami-Dade County School District – Adults with Disabilities**

**Report # A-1819DOE-022**

**October 2019**

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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 the 2018-19 grant between the Division of Vocational Rehabilitation (DVR) and the Miami-Dade County School District (MDCSD) for the Adults with Disabilities (AWD) Program. The purpose of this audit was to determine if the MDCSD has sufficient internal controls to provide services to adults with disabilities in compliance with grant terms and DVR is effectively monitoring the grant.

We noted the program targets adults with disabilities who are not seeking competitive employment. The needs and goals of the participants are individualized through the Adult Individual Education Plans (AIEP). The participant and the MDCSD identify two benchmarks on the AIEP. Participants attain a set percentage of the required task or goals in order to complete the selected benchmarks. The benchmarks vary based on participant needs and ability. The teacher monitors each participant’s progress towards their goals and documents the percentage of the benchmark completed.

During this audit, we noted that the MDCSD generally had sufficient controls in place, and DVR provided oversight of the grant. However, there were instances where improvements could be made to strengthen some of these controls. For example, we cited instances where DVR did not conduct monitoring in accordance with the monitoring plan; documentation of AIEPs was inconsistent and the AIEPs did not always include all required information; and DVR did not require the MDCSD to report on their participants’ completion of benchmarks in accordance with grant terms. 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 the engagement included an examination of the grant agreement between DVR and the MDCSD from July 1, 2018, through June 30, 2019. Our objectives for the audit included:

1. Determining if the MDCSD provided services in accordance with grant terms;
2. Determining if DVR effectively monitored the performance of the provider for compliance with grant terms; and
3. Determining if payments and expenditures were made in accordance with grant terms and applicable laws.

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; reviewed the AWD grant and related documents; interviewed appropriate staff; reviewed policies and procedures; reviewed monitoring plans and related documentation; reviewed quarterly reports and supporting documentation; reviewed a sample of AIEPs; and reviewed a sample of expenditures and related documents.

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## Background

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The MDCSD provides services to residents of Miami Dade County, Florida, through the public schools utilizing certified, part-time teachers. The adult special needs assistance program targets adults with disabilities and senior adult learners who are not seeking competitive employment. The program responds to the need for individuals to maintain the highest possible level of cognitive ability, halt or reverse intellectual decline, enhance self-esteem, stimulate those who have achieved higher levels of education, enhance creative abilities, and promote independence and community living.<sup>1</sup>

The General Appropriations Act of Florida designated \$1,125,208.00 from the Adults with Disabilities Grant Funds for the Miami-Dade AWD Program for the 2018-19 fiscal year. DVR oversees the AWD Grant. The purpose of the grant is to provide adults with disabilities education, community partnerships, and training for future workforce success for adults with intellectual and developmental disabilities. The program is designed to help the adults with disabilities population lead meaningful and productive lives, explore their potential, develop a sense of community, and pursue independence and employment.

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<sup>1</sup> <http://adultswithdisabilities.dadeschools.net/a-snap.asp>

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## Audit Results

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### Finding 1: The monitoring plan was insufficient for a high risk grant.

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Per the DVR Contract Monitoring Plan, “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 and Contract Monitoring Plan for the period of July 1, 2018, through June 30, 2019, and rated the MDCSD as high risk. However, according to the monitoring plan, the MDCSD should only receive desktop monitoring on a quarterly basis. We additionally noted the monitoring plan did not specify what areas should be included in the quarterly monitoring and did not require the results of the monitoring to be documented and sent to the provider.

The current monitoring of the AWD program consists of reviews of the quarterly invoices and supporting documentation. We determined, although basic quarterly monitoring occurred, DVR did not document the results of the monitoring during July 1, 2018, through June 30, 2019. We determined the monitoring plan was insufficient for a high risk program 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 grants.

Insufficiently monitoring providers increases the risk that noncompliance with the terms of the monitoring plan will go undetected. For example, 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. In addition, not communicating the monitoring results or providing improvement recommendations limits the MDCSD’s ability to improve its processes.

### ***Recommendation***

We recommend DVR ensure the monitoring plans reflect sufficient activities to monitor high risk providers. In addition, we recommend DVR promptly provide the monitoring results and recommendations for improvement to the MDCSD and ensure corrective action has been initiated on noted deficiencies.

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

Concur. DVR is in the process of developing monitoring tools that are specific to the AWD grants to ensure monitoring and compliance with performance requirements, and terms and conditions of the Adult with Disabilities Grant Program.

Finding 2: Documentation of AIEPs was inconsistent and the AIEPs did not always include all required information.

Per the grant agreement, “By signing DOE Form 100A, the Agency Head responsible for overseeing the implementation of the AWD Program attests that program will meet the following requirement:

1. Each participant in the program will have an AIEP on file.
2. Each AIEP should include the following information/requirements:
  - a. A unique identifying number for each student.
  - b. The first benchmark (number and description) along with the specific, complete wording of the first benchmark.
  - c. The second benchmark (number and description) along with the specific, complete wording of the second benchmark.
  - d. Name/initial of person evaluating the student (each occurrence).
  - e. A place on the form following each quarter of the award period identifying the results of the program (goals, progress over time, and achievement or non-achievement of benchmarks):
    - i. Specify 1<sup>st</sup> or 2<sup>nd</sup> benchmark completion
    - ii. % of benchmark completed, date of report
    - iii. Teacher’s name/initials and comments.”

We selected five of the nine MDCSD AWD sites and reviewed a sample of AIEPs. We identified AIEPs missing required information and noted differences regarding how the individual sites recorded student and benchmark information.

We noted three of the five sampled sites did not consistently initial and date the active participation sections for benchmarks 1 and 2. While this is not a grant requirement, the AIEPs are used to determine participation in the program and achievement of benchmarks; therefore, the sites should ensure the forms are consistently completed and active participation is noted as appropriate.

We additionally noted that AIEPs were missing required information. The discrepancies are detailed below by site:

*Coral Gables Adult Education:*

We sampled 38 participants.

- 7 AIEPs did not identify the Benchmark 1 and/or Benchmark 2 activities chosen by participants;
- None of the 38 AIEPs contained short-term instructional objectives, which contains the specific, complete wording of the benchmark; and
- None of the 38 AIEPs contained benchmark percentages.

Per MDCSD staff, it was recently discovered the teacher was using an old form for the AIEPs. Upon discovery, the AIEPs were re-done in order to be in compliance. The short-term instructional objective and the benchmark percentages were new components required on the revised form. The teacher was not aware that they needed to be completed.

*D.A. Dorsey Technical College:*

We selected all participants and reviewed 24 AIEPs. We noted the following deficiencies:

- 2 AIEPs did not include the short term instructional objectives for Benchmarks 1 and 2.

Per MDCSD staff, these were clerical errors.

We additionally noted that the grant does not require the MDCSD to submit AIEPs as evidence of deliverables. The grant states the AIEPs of all AWD participants will be made available for review upon request. Due to this language and the lack of monitoring, as noted in the finding above, DVR has not requested or reviewed AIEPs for the grant. A review of the AIEPs during monitoring would assist DVR in ensuring deliverables are achieved as well as identifying discrepancies and inconsistencies in reporting. Discrepancies and inconsistent reporting by sites could result in misreporting the achievement of deliverables and hinder DVR's ability to effectively monitor the grant deliverables.

***Recommendation***

We recommend that the MDCSD ensure all sites complete the AIEPs in accordance with grant terms. We recommend DVR include a review of the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms.

***DVR Management Response***

Concur. DVR will ensure that the monitoring analysis and review includes a sample selection of AIEPs for the enrolled students.

***MDCSD Management Response***

As we concur with the findings from the small sample identified out of compliance, we would like to state that M-DCPS has been a grant receiver since the year 2000. All reporting requirements stated through the Project Performance Accountability Form within the grant have been approved annually. As stated in the audit findings on page 1 and page 4, DVR has never requested what was cited or provided any guidance to our AIEP compliance forms. Prior guidance or discussion from DVR would have allowed us the opportunity to take corrective action measures and not be of the mindset that all complied on an annual basis. The MDCSD will take the following action steps:

- Training on AIEP development;
- Review of documents for quarterly report submission;
- Formulate an audit checklist for school principals to use for compliance spot checks at AWD sites;
- Quarterly meetings with school principals and school-based program managers for the AWD grant; and
- District-based AWD records audits at the nine grant recipient schools.

Finding 3: DVR did not require the MDCSD to report on their participants' completion of benchmarks in accordance with grant terms.

Per the AWD grant, "Students will complete 2 benchmarks. The benchmarks will be completed at the minimum of 75% for Benchmark 1 and at a minimum of 50% for Benchmark 2." The evidence associated is attendance records; quarterly student progress reports; an ASNAP Summary Report; and employment outcomes.

The AWD grant additionally states, "Performance-Based Chart & Cost Per Student:

- 1<sup>st</sup> Benchmark: Participants must attain 75% of the required task/goals to be considered a completed benchmark by the end of the agreement period. Quarterly deliverable numbers should be cumulative to equal the projected annual deliverable.
- 2<sup>nd</sup> Benchmark: Participants must attain 50% of the required task/goals to be considered a completed benchmark by the end of the agreement period. Quarterly deliverable numbers should be cumulative to equal the projected annual deliverable."

Based on this language, the participants should be attaining 75% of their goal for Benchmark 1 and 50% of their goal for Benchmark 2 in accordance with their AIEP in order to be considered to have completed their benchmark. We selected five sites and reviewed a sample of AIEPs for participants. We noted the following deficiencies in two of the five sites:

- Coral Gables Adult Education: We reviewed the AIEPs for all 38 participants. Per the Q3 ASNAP report, 100% of the participants completed activities one and two.
  - Due to the lack of benchmark completion percentages on the AIEPs, we were unable to determine the percentage completion for Benchmarks 1 and 2.
- D.A. Dorsey Technical College: We reviewed the AIEPs for all 24 participants. Per the Q3 ASNAP report, 100% of the participants completed activities one and two.
  - For Benchmark 1, 1 of the 24 (4%) participants achieved at least 75% of completion. The average completion for Benchmark 1 was 29%.
  - For Benchmark 2, 6 of the 24 (25%) participants achieved at least 50% of completion. The average completion for Benchmark 2 was 28%.

Per MDCSD staff, the correlation between attendance and completion of a benchmark does not directly tie together. The AIEP reflects benchmark achievement through assessed accomplishments in overall goals and tasks while the ASNAP report reflects participation and attendance.

Through review of the sampled AIEPs, we determined most participants achieved progress on their benchmarks. However, based on the grant language and review of the AIEPs, 2 of the 5 selected sites did not meet the requirement for participants to obtain 75% of their goal for Benchmark 1 and 50% of their goal for Benchmark 2. We determined the MDCSD does not submit documentation to DVR to demonstrate goal achievement, and DVR does not verify completion of the benchmarks. Instead, the ASNAP report reflects participation and attendance. The participant's progress could be shown through the submitted quarterly progress reports;

however, the current reports submitted to DVR do not contain that level of detail. Measuring participation and attendance instead of achievement of benchmarks could lead to participants not making progress in their desired goals to achieve independence and employment. We met with DVR to discuss the grant language and expectations for the program deliverables. Based on the discussion, we noted the current grant language does not match the expectations for the program.

### ***Recommendation***

We recommend DVR review the grant language to determine the intent of the grant and modify language appropriately. If the grant language remains unchanged, we recommend DVR ensure deliverables are met on a quarterly basis through review of AIEPs and progress reports from the MDCSD. We recommend the MDCSD ensure that participants complete the benchmarks in accordance with grant terms and ensure the AIEPs reflect the achievement of benchmarks.

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

Concur. DVR will communicate with the DOE Grants Office to determine options for amendments. In addition, DVR will monitor and review a sample of AIEPs and student's progress to include completion status during each quarterly monitoring.

### ***MDCSD Management Response***

As we concur with the findings from the small sample out of compliance, we would like to state that M-DCPS has been a grant receiver since the year 2000. All reporting requirements stated through the Project Performance Accountability Form within the grant have been approved annually. As stated in the audit findings, on pages 1 as well as page 6, DVR does not require that M-DCPS submit documentation that demonstrates goal achievement. What is mandated for submission is the attendance records, quarterly student progress report, ASNAP summary report and employment outcomes. Prior guidance or discussion from DVR would have allowed us the opportunity to make corrective action measures and not be of the mindset that all complied on an annual basis. The MDCSD will take the following action steps:

- Training on AIEP development;
- Review of documents for quarterly report submission;
- Formulate an audit checklist for school principals to use for compliance spot checks at AWD sites;
- Quarterly meetings with school principals and school-based program managers for the AWD grant; and
- District-based AWD records audits at the nine grant recipient schools.

## Closing Comments

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The Office of the Inspector General would like to recognize and acknowledge DVR staff, as well as the MDCSD 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 Clinton Albritton and supervised by Tiffany Hurst, CIA, Audit Director.*

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