



**Office of Inspector General
Division of Blind Services
Miami Lighthouse, Inc. Senior Group Activities Program**

Report #A-2021DOE-031

December 2021

Executive Summary

In accordance with the Department of Education’s Fiscal Year 2020-2021 audit plan, the Office of Inspector General (OIG) conducted an audit of the agreement between the Division of Blind Services (DBS) and the Miami Lighthouse, Inc. for the grant-funded Senior Group Activities Program (SGA). The purpose of this audit was to determine whether Miami Lighthouse is meeting the requirements of the agreement with DBS, and whether DBS is effectively monitoring adherence to the agreement.

During this audit we noted, in general, the Miami Lighthouse provided services in accordance with the agreement and had sufficient internal controls in place. However, we noted that DBS could improve certain internal controls. We cited that DBS did not properly conduct on-site or desk review monitoring of the Senior Group Activities Program for Fiscal Year 2019-2020. The Audit Results section below provides details of this instance noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included an examination of the memorandum of agreement between DBS and the Miami Lighthouse Community Resource Provider (CRP) from July 1, 2019, through June 30, 2021. We established the following objectives for our audit:

1. To determine whether Miami Lighthouse is providing program services in accordance with contract terms;
2. To determine whether DBS effectively manages and monitors the contract for compliance; and
3. To determine whether payments are made in accordance with contract terms.

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; interviewed appropriate department and Miami Lighthouse staff; reviewed policies, procedures, and related documentation; evaluated contract requirements and deliverables; and reviewed DBS monitoring reports evaluating the contractor’s performance.

Background

Pursuant to Section 413, Florida Statutes, the Department of Education and the Division of Blind Services (DBS) provides services to individuals of all ages that are visually impaired or blind. The mission of the Division of Blind Services (DBS) is to help blind and visually impaired individuals achieve their goals and live their lives with as much independence as possible. The Senior Group Activities (SGA) program was established to help blind and visually impaired individuals age 55 and older live independently while accessing services and opportunities for socialization with other senior citizens with impaired vision. Services under this program are provided through a DBS contract with a Community Resource Provider (CRP), Miami Lighthouse, Inc. CRPs are private, not-for-profit service organizations that provide or facilitate the provision of services to enable individuals with bilateral visual impairments to maximize their opportunities to function independently in their communities. According to the contract, the SGA program provides attention to financially disadvantaged blind adults in order to promote a fuller, more well-balanced life by recognizing the need for integration of art-creation and appreciation into comprehensive programming.

The SGA program is provided through a three-year, legislatively appropriated, grant of \$150,000 per contract year. The Miami Lighthouse Inc. program serves clients residing in Miami-Dade and Monroe County. These seniors receive therapeutic activities (art, painting, ceramics); travel vouchers; meals (breakfast, lunch, and snacks); access to health monitoring events; nutritional services; daily living services (one on one); and access to technology services including phones and email. This program is mainly for socialization in group settings. As a result of their socialization efforts the group created a choir, and they perform out in the community. SGA clients usually come to the center two to three days per week. The services allow clients to travel independently, cook, read, write, and perform routine household tasks.

The DBS Contract with the Miami Lighthouse for SGA contains two deliverables, prescribing that 90 unique clients are served during the Fiscal Year and at least 50 unique clients are served per quarter. The contractor achieved both of these deliverables during the audit scope. The DBS oversees the SGA contract while Miami Lighthouse facilitates service delivery, ensures adequate core services are offered, and collects data demonstrating ongoing client successes in this community-based program. Monitoring is based on information provided that includes a list of clients participating each quarter (50). Miami Lighthouse, Inc. provides data supporting service delivery to DBS on a quarterly basis, but the data is not maintained in the Division's AWARE system.

Audit Results

Finding 1: DBS did not monitor the Senior Group Activities (SGA) Program in accordance with the contract for Fiscal Year 2019-20.

According to the CRP Contract 20-583, Section E. 2, ii., "At minimum, the Department will perform one (1) on-site or one (1) desk review each contract year." On-site visits and desk reviews of service documentation are also specified in the contract. For Fiscal Year 2019-2020, DBS collected quarterly documentation of program invoices and data submissions as submitted

by the Miami Lighthouse. While quarterly reporting included elements of reviewing client access to offered services and service hours reporting per client, including the total numbers of unique clients served, we determined there was no on-site monitoring or formal desk review with reports and recommendations to the Miami Lighthouse SGA program for the Fiscal Year 2019-2020.

DBS monitoring of the Miami Lighthouse contracts for blind services programs involved an on-site review in November 2019. This review focused on three other blind services programs for Fiscal Year 2018-2019, but did not include the SGA program, which was in its fifth month of operation. DBS management elected not to conduct an on-site monitoring of the SGA program in the latter part of Fiscal Year 2019-20 based on the risks of in-person interaction associated with the coronavirus pandemic. DBS had the ability to submit and collect program documents and review these through a desk review; however, no desk review took place. DBS conducted desk reviews of several blind services programs administered by Miami Lighthouse in Fiscal Year 2020-21, including the SGA program. DBS completed these reviews in September 2021.

DBS could have requested samples of documentation of program attendance to verify or confirm that reported attendance logs had backup documentation for specific SGA clients. Samples of attendance sheets were available for the second and third quarters of Fiscal Year 2019-20. This type of ongoing monitoring reduces the risk of fraud and overpayments by ensuring that reported attendance in the SGA program is supported by documentation of client attendance through sign-in and sign-out sheets.

While DBS did perform some monitoring activities during the scope of this engagement, we determined DBS failed to conduct monitoring of the SGA program for Fiscal Year 2019-20. Lack of monitoring increases the risk that noncompliance with the terms of the contract will go undetected. The lack of monitoring also limits communication of any potential findings or recommendations, which hinders Miami Lighthouse, Inc.'s ability to improve its processes.

Recommendation

We recommend that DBS conduct on-site or desk review monitoring of the Miami Lighthouse, Inc. Senior Group Activities Program in accordance with contract requirements. We further recommend DBS develop a risk assessment tool and monitoring plan for each monitoring period to aid its monitoring requirement to more strategically review CRP-based blind services programs.

DBS Management Response

Concur. The Division acknowledges the recommendations noted. The Division has a monitoring plan and risk assessment tool for annual contract monitoring. The Division will prioritize monitoring using the risk tool as a baseline. The Division will utilize its monitoring plan and risk assessment tool during the 2021-2022 FY. On-site and/or desk monitoring will be prioritized based on the results of these guides. Additionally, there will be an ongoing effort to continue monitoring of contracted vendors on an annual basis.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Division of Blind Services contract and management staff, the staff of the Miami Lighthouse Inc., and the Community Resource Program (CRP) 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 Jim Russell and supervised by Bradley Rich, MS, Audit Director.

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