

## Office of Inspector General Perkins Grant

**Report #A-2425DOE-013**

**December 2025**

### **Executive Summary**

In accordance with the Department of Education's fiscal year (FY) 2025–2026 audit plan, the Office of Inspector General (OIG) conducted an audit of the Division of Career and Adult Education's (DCAE) management of the Perkins V grant, as established under the Strengthening Career and Technical Education for the 21st Century Act (SCATE), an amendment to the Carl D. Perkins Career and Technical Education Act of 2006.

During this audit, we noted that DCAE is generally meeting the requirements of the Perkins V grant and is providing reasonable assurance of compliance with applicable policies and procedures as well as state and federal laws. We noted no significant deficiencies in the DCAE's management of the Perkins V grant.

### **Scope, Objectives, and Methodology**

The scope of this audit included an examination of sampled budget narratives and project disbursement reports (DOE 399), risk assessments, and grant management policies and procedures related to the FY 2023–2024 Perkins V grant administration. We established the following objectives:

1. To assess DCAE's grant management activities for compliance with applicable laws;
2. To determine whether DCAE effectively monitors grant recipients' performance for compliance with grant terms; and
3. To determine whether DCAE and the recipients make expenditures in accordance with grant terms and applicable laws.

To accomplish these objectives, we reviewed applicable laws, rules, and regulations; interviewed relevant department staff; and examined policies, procedures, and supporting documentation. Our methodology included:

- Sampling risk assessments and monitoring engagements conducted during the audit period;
- Reviewing the consolidated reports submitted to the federal government to verify completeness and timely submission; and
- Sampling Secondary and Postsecondary expenditures to ensure that funds were allocated and spent in accordance with the requirements of Perkins V.

## Background

The Division of Career and Adult Education collaborates with public and private agencies to deliver workforce education throughout the state of Florida. The Florida Department of Education receives federal funding from the U.S. Department of Education for career and technical education through the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins) to develop the technical and job skills of secondary and postsecondary students.

Each year, Florida receives approximately \$81 million in federal Perkins funding. Per statute, not less than 85 percent of the funding received under this grant is distributed directly to eligible school districts and institutions through annual entitlement grants. For FY 2023–2024, there were 143 recipients, 75 secondary and 68 postsecondary recipients. In addition, 42 supplemental allotments were provided to counties and districts designated as economically distressed rural counties or rural communities.

The Strengthening Career and Technical Education for the 21st Century Act (SCATE), also known as Perkins V, took effect July 2019 and aims to enhance technical education and employability skills through career and technical education programs. Please see the following annual allocation distribution reviewed during our scope:

### Career and Technical Education

Perkins V Distribution		
Category	OCTAE Allocation	% of Total
Aid-to-Locals (not less than 85%)	\$ 72,927,000.00	88.54%
State Leadership (not more than 10%)	\$ 8,236,333.00	10%
State Administration (state match dollar-for-dollar; not more than 5%)	\$ 1,200,000.00	1.46%
<b>2023 Final Allocation</b>	<b>\$ 82,363,333.00</b>	<b>100%</b>

## Audit Results

After a thorough review of the monitoring activities and financial management related to the Perkins grant, we determined that DCAE's policies and procedures provide reasonable assurance of compliance with applicable state and federal laws, and we found no material instances of noncompliance during the period reviewed.

## Closing Comments

The Office of Inspector General extends its appreciation to the Division of Career and Adult Education and its staff for their cooperation and assistance during this audit. Our fieldwork was facilitated by the support provided 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 generally accepted Government Auditing Standards, published by the U.S. Government Accountability Office, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The audit was conducted by Lauren Shepard and supervised by Bradley Rich, Audit Director. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.*

*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.*