



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

Quality Assurance and Compliance

Virtual Desk Monitoring Review for Pathways to Career Opportunities Grant

Northeast Florida Builders Association

February 10-14, 2025

Final Report

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Florida Department of Education
Division of Career and Adult Education

**Northeast Florida Builders Association
Pathways to Career Opportunities Grant (PCOG)
Quality Assurance and Compliance Monitoring Report**

I. INTRODUCTION

The Division of Career and Adult Education (Division) within the Florida Department of Education (Department) has several key responsibilities, including leadership, resource allocation, technical assistance, monitoring and evaluation. These duties require the Division to oversee the performance and regulatory compliance of federal and state funding recipients. The Quality Assurance and Compliance (QAC) office plays a critical role in this process by designing, developing, implementing and evaluating a comprehensive quality assurance system, which includes monitoring. This system aims to ensure financial accountability, program quality and regulatory compliance. As stewards of federal and state funds, it is the Division's duty to regularly monitor the use of workforce education funds and regulatory compliance of providers on a regular basis.

II. AUTHORITY

Pursuant to Section 1008.32, Florida Statutes, Rule 6A-20.046, Florida Administrative Code, the PCOG Request for Proposal and the Uniform Grant Guidance, also referred to as 2 Code of Federal Regulations Part 200, the Department is responsible for monitoring programs run by a sub-grantee or provider of supported activities to ensure adherence to relevant federal and state regulations.

III. QAC CORE MONITORING GUIDE

The Core Monitoring Guide is designed to be utilized by any reviewer who is conducting an onsite or desk monitoring of any program currently administered by the Division. The guide includes a brief overview of each aspect of the monitoring design and the process, as well as objectives that can be used when agencies are monitored or reviewed. The guide can be found on the Division's website at: <http://fldoe.org/academics/career-adult-edu/compliance>.

IV. PROVIDER SELECTION

The QAC office may apply any specific monitoring strategy to any federal or state-funded provider at any time. There may be circumstances that may warrant onsite monitoring, desk monitoring review or other strategies regardless of a provider's risk matrix score.

The Northeast Florida Builders Association (NEFBA) monitoring strategy was determined to be a virtual desk monitoring review (VDMR). Notification was sent to Ms. Meagan Perkins, President*, on December 12, 2024. The designated representatives for the agency were Ms. Christina Thomas and Ms. Tatum Ellison.

The Division's representative conducting the VDMR was Program Specialist Michael Swift of the QAC.

**Mr. Seth Kelly is now the current President of NEFBA*

V. NORTHEAST FLORIDA BUILDERS ASSOCIATION

Finance

The provider was awarded the following grants for the fiscal years 2020-22 and 2023-24:

FY 2020-22

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Pathways to Career Opportunities	90N-90310-1D301	\$ 61,250.00	\$ 0.00

FY 2023-24

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Pathways to Career Opportunities	90N-90310-4P001	\$ 295,000.00	\$ 2.44

Additional information about the provider may be found at the following web address:

<https://nefba.com/>

VI. MONITORING ACTIVITIES

The monitoring activities include pre- and post-review planning, an entrance and exit conference, records review and interviews with administrators, if necessary.

Onsite Visits

An onsite inventory review took place at the following location:

- NEFBA Century 21 Center

Entrance and Exit Conferences

An introductory pre-visit meeting was conducted on January 10, 2025. Email correspondence was shared with NEFBA to inform them of the outcome of their review. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Tatum Ellison	Training Coordinator, Workforce Education, NEFBA	X	X
Christina Thomas	Apprenticeship Program, Director of Workforce Development, NEFBA	X	X
Division Monitoring Team			
Michael Swift	Program Specialist, QAC	X	X
Charles Davis	Program Specialist, QAC	X	

Interviews

A Microsoft Teams meeting was held with the provider to discuss a finding that was uncovered during the monitoring review.

Records Review

Program, financial, administrative and student records were reviewed. A complete list is provided in section VII, part F. In addition, policies and procedures were examined and discussed at various times during the monitoring review.

VII. OBSERVATION

A. **ADMINISTRATION** refers to the management and supervision of programs, the structure of programs and services, grant oversight and other administrative areas.

- NEFBA has continuously operated as a multi-trade apprenticeship program since 1973. Over the course of that time, they have amassed a network of hundreds of workforce employer partners that work directly with their apprentices. The Apprentice Executive Committee is comprised of those partners and serves as an advisory board for all trades and occupations offered by NEFBA.
- NEFBA apprentice programs boast an overall graduation rate of 62 percent, which is higher than the national average of 56 percent.
- NEFBA has experience managing grants from a wide variety of sources.
- PCOG deliverables were submitted to the Division on time, needing limited technical assistance. All deliverables were paid at or near full value.

B. **DATA AND ASSESSMENT** refers to all the data and assessment system components, including test administration, test security, data collection, entry, reporting and procedures. The use of data in program decision-making is also explored and commented on.

- The Division's Data, Research and Evaluation team requested that the monitoring staff confirm NEFBA's PCOG enrollment numbers submitted to the Department reporting database.
- NEFBA provided sufficient enrollment data and documentation as required by the Department.
- All documentation was provided by NEFBA as part of the monitoring review.

C. **CURRICULUM AND INSTRUCTION** refers to elements contributing to student learning and skill acquisition.

- NEFBA's PCOG funding went toward the expansion of its current Construction and Trades registered apprentice (RA) programs. Occupations sponsored under PCOG include:
 - Carpenter
 - Electrician
 - Heating, Ventilation and Air Conditioning
 - Plumber
 - Sheet Metal WorkerThe NEFBA service region encompasses three counties: Duval, Nassau and Clay counties in Florida.
- NEFBA employer partners expressed a need for skilled laborers due to an aging workforce and a lack of talented workers that has significantly increased the demand for RA programs focusing on construction trades. The same employer partners also expressed a willingness and desire to work with NEFBA to sponsor apprentices.
- At the time of receiving their state PCOG award, NEFBA had a large membership base, with over 200 of those members currently serving as employer sponsors for apprentices. NEFBA also sponsors pre-apprentice programs with local school districts.
- NEFBA provides its own related technical instruction (RTI), while the on-the-job training (OJT) component of the programs is provided by local sponsor employers.
- All RTI includes established trade curriculum that is created and maintained by the National Center for Construction Education and Research (NCCER), and includes a combination of classroom instruction, live online instruction and some RTI can be accomplished using NCCER online training modules.

- Apprentices receive at least 153 hours of RTI each year in the program, and sponsors employ RA participants and offer a minimum of 2,000 hours of OJT per year, for four years.
- All instructors must have a minimum of six years of industry experience and have successfully completed the NCCER Craft Instructor Training class prior to teaching. NEFBA's staff include Master Trainers to provide instruction and administer programs. All instructors meet four times a year with NEFBA administration for ongoing professional learning, led by two administrators with over 20 years of combined experience in education.
- NEFBA employer sponsors are required to sign an apprenticeship sponsor agreement. These agreements dictate the educational aspects of the program, as well as ensuring that apprentices follow all OJT and RTI learning criteria. The employer sponsors also serve on committees that meet regularly with NEFBA workforce training staff to continually update and refine their programs.

D. TECHNOLOGY AND EQUIPMENT refer to a review of the technology and equipment used by students and instructors in the classroom; addresses access, availability, innovation, use and condition.

- For the years monitored, NEFBA utilized state grant funds to purchase equipment that met the capitalized threshold of \$5,000. Additionally, equipment was purchased that also met the inventory control threshold of \$1,000. All inventory records were provided by NEFBA.
- Monitoring staff conducted an inventory review at NEFBA's Century 21 site, and all inventory was accounted for and in its correct location. QAC staff verified all inventory at the \$5,000 threshold, as well as spot checked \$1,000 items for internal controls compliance. No issues were uncovered.
- NEFBA has an "Apprenticeship Policy for Management of Equipment Purchased with Grant Funds" procedural manual that includes:
 - Procurement of equipment
 - Control systems for safeguarding equipment
 - Maintenance procedures
 - Proper use of equipment
 - Disposition
 - Monitoring and compliance
- NEFBA apprentice staff members are responsible for all equipment at their specific location that is purchased with grant funds.
- NEFBA reported no instances of lost, damaged or stolen granted-funded capital assets over the past 36 months.

E. RECORDS REVIEW refers to reviewing the records and documents supporting compliance with federal and state rules and regulations. In addition, a sampling of financial and programmatic records is reviewed.

Documents reviewed were:

- Policies and procedures for financial accounting
- Apprenticeship employer agreement form
- Final Project Disbursement Report
- Grant Budget Analysis (GBA)
- Monthly transaction ledger
- PCOG performance outcome forms
- Purchase invoices
- Financial statements
- Apprenticeship activity reports

- Quarterly deliverables

F. **FINANCIAL** refers to aspects of the federal fiscal requirements that providers must meet when expending federal funds, including financial management, procurement, inventory management and allowable costs.

- QuickBooks® is used as NEFBA's financial management system. Grants, contracts, deliverables and all aspects of fiscal management are housed within the system.
- NEFBA does pay for salaried administrative and instructor positions with PCOG funds. Time and effort reports were provided by NEFBA.
- NEFBA does not use grant-funded P-cards for expenditures.
- NEFBA has policies and procedures for financial management and fiscal reporting that adhere to the terms of their state grant. The following components of their financial policies and procedures manual were reviewed as part of the monitoring process:
 - Accounting
 - Audit practices
 - Signature authority
 - Procurement
 - Conflict of InterestAll procedural documents were provided by NEFBA.
- NEFBA provided additional fiscal records such as:
 - Purchase invoices
 - Time and effort reports
 - Financial statementsAll records were in accordance with applicable local, state and federal law.
- QAC monitoring staff conducted a fiscal review of the providers' grant budget narrative and final expenditure reports. Upon review, it was discovered that one object code was overspent by more than double what they were approved for in their grant award notification. No amendment was submitted to the Division requesting a budgetary change. This resulted in a finding. See Finding 1 in the Results section below.

G. **COLLABORATION** refers to the collaborative agreements, partnerships or memoranda of understanding (MOU) that are in place to benefit an agency's programs and students.

- NEFBA has numerous collaborations, partnerships and MOUs within the local community. They offer additional educational and job experiences to students within their service area. The list of partners includes, but is not limited to:
 - Baker County
 - Nassau County
 - Duval County
 - Boys and Girls Club of Jacksonville

VIII. RESULTS

NEFBA was found to be out of compliance in the following area.

Finding Number	1
Area	Finance
Finding Summary	The monitoring team lead conducted GBAs for all grants from 2020-2024. The GBA uncovered an instance of over-expending previously approved object codes.
Finding Detail	<p>Project 90N-90310-4P001</p> <ul style="list-style-type: none"> • Object code 5014 – The provider received approval to charge the object code for \$25,000. Upon review of their final expenditure report, NEFBA spent \$51,873.07. • Object code 5210 – The provider received approval to charge the object code for \$170,000. Upon review of their final expenditure report, NEFBA spent \$189,429.46. <p>No budgetary amendment was submitted by the provider to the Division for approval of the overspent object code.</p>
Citation	Violation of the Project Application and Amendment Procedures for Federal and State Programs (Green Book), Section B "Project Amendments.
Recommended/Anticipated Corrective Action	The Apprenticeship Director shall draft a letter of attestation accepting the finding and provide a description of what steps are being taken to prevent future budgetary issues. Additionally, NEFBA provided financial records showing the expenses charged to the object codes. All charges would have been allowed if prior approval was sought.
Anticipated completion date:	N/A
Name and Title responsible for CAP	Christina Thomas
Plan Accepted by:	Michael Swift
Status of Action Plan	Closed

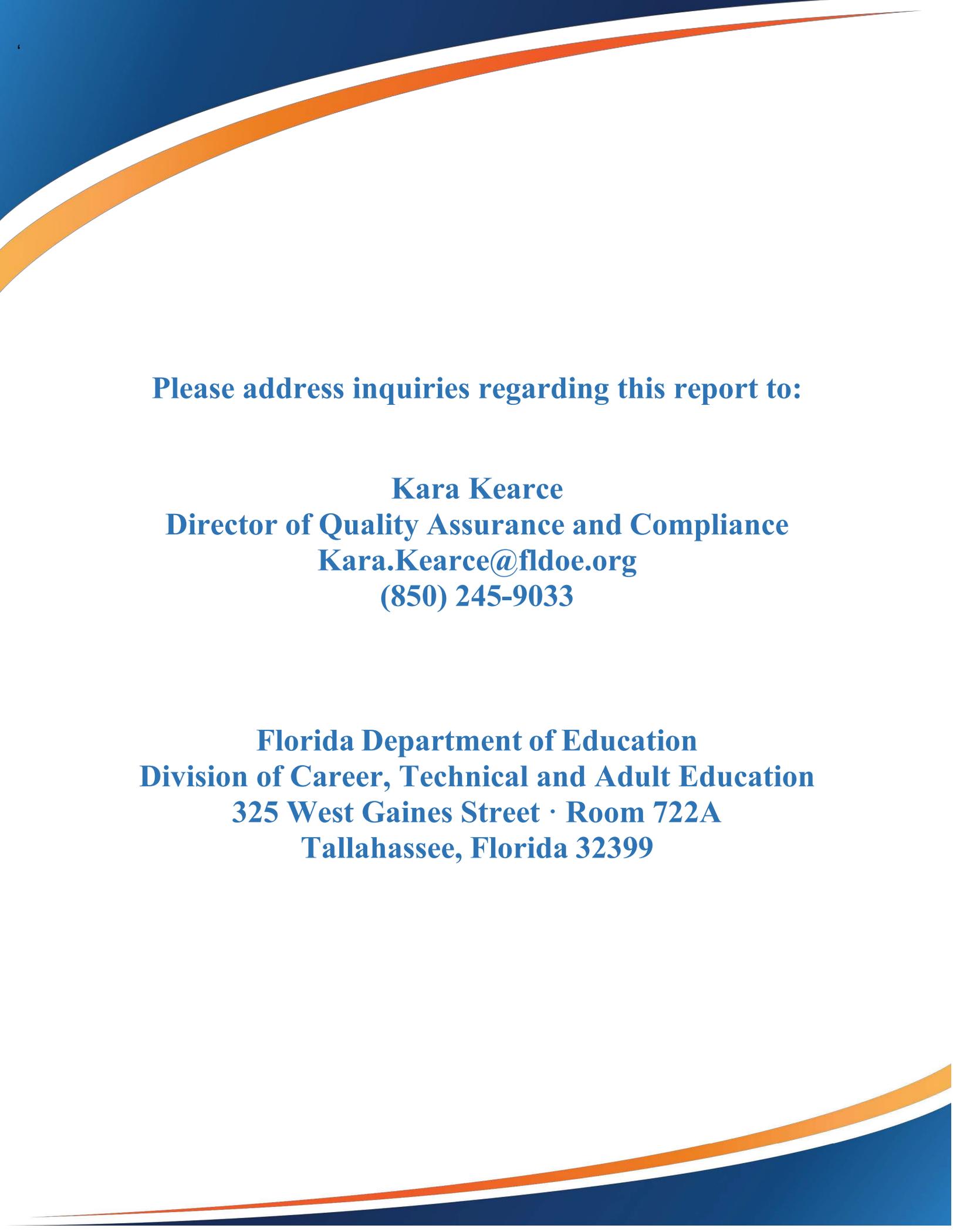
IX. SUMMARY

After completing the monitoring review and receiving any additional information requested, a preliminary report is sent to the provider for their review. The Division monitoring team lead may consider comments at their discretion. Once the final report is approved, it will be sent to the agency head and a copy will be sent to the provider's designated contact person. The final report will also be posted on the Department's website, which can be found at:

<https://www.fldoe.org/academics/career-adult-edu/>.

Once all outstanding corrective action plan items have been completed (when applicable), the Division will issue a closure letter to the agency head and designated contact person. This letter will signify the end of the monitoring process and that no further action is required.

On behalf of the Division, the monitoring team would like to extend their appreciation to all participants in the NEFBA monitoring review. A special thanks is offered to Ms. Christina Thomas and Ms. Tatum Ellison for their participation and leadership during this process.



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