FLORIDA DEPARTMENT OF EDUCATION

CAREER AND ADULT EDUCATION

Quality Assurance and Compliance

Targeted Monitoring Review

for

Pathways to Career Opportunities Grants and Perkins Career and Technical Education and Adult Education Grants

Indian River State College

May 13-September 9, 2026

Final Report

TABLE OF CONTENTS

I. Introduction 1
II. Authority 1
III. Provider Selection 1
IV. Monitoring Activities 2
V. Observation 3
VI. Results 7
VII. Summary 8

Florida Department of Education
Division of Career and Adult Education
Indian River State College

Pathways to Career Opportunities Grants and Perkins Career and Technical Education and Adult Education Grants

Quality Assurance and Compliance Monitoring Report

I. INTRODUCTION

The Division of Career and Adult Education (Division) within the Florida Department of Education (Department) initiated a targeted monitoring review (TMR) of grant-funded programs and activities administered by Indian River State College (IRSC).

The review examined grants awarded by the Division of Career and Adult Education during fiscal years 2021-22 through 2025-26. The review included grant administration, fiscal management, program implementation, data integrity, internal controls and compliance with applicable federal and state laws, rules, regulations, grant terms and conditions, and Department guidance. The Quality Assurance and Compliance (QAC) office played a critical role in this process by designing, developing, implementing and evaluating a comprehensive quality assurance system, which included monitoring.

II. AUTHORITY

Pursuant to Section 1008.32, Florida Statutes, Rule 6A-20.046, Florida Administrative Code, the Pathways to Career Opportunities Grant Request for Proposal and the Uniform Grant Guidance (UGG), also referred to as 2 Code of Federal Regulations (CFR) 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.

The Department receives federal funding from the U.S. Department of Education's Office of Career and Technical Education under the Carl D. Perkins Strengthening Career and Technical Education (CTE) for the 21st Century Act and for Adult Education (AE) under the Workforce Innovation and Opportunity Act of 2014. The Department awards sub-grants to eligible providers to administer local programs. The Department must monitor providers to ensure compliance with federal requirements, including Florida's approved state plans for CTE and Adult Education/Family Literacy. Each state shall have procedures for reviewing and approving applications for sub-grants and amendments to those applications, for providing technical assistance, for evaluating projects and for performing other administrative responsibilities the state has determined are necessary to ensure compliance with applicable statutes and regulations pursuant to 34 CFR 76.770, Education Department General Administrative Regulations and the UGG for grant awards issued on or after December 26, 2014. The Florida Department of Education, Division of Career and Adult Education, is required to oversee the performance of sub-grantees in the enforcement of all laws and rules (Sections 1001.03(8) and 1008.32, Florida Statutes).

III. PROVIDER SELECTION

The IRSC monitoring strategy was determined to be a targeted monitoring review (TMR). Notification was hand delivered to President Timothy Moore, on May 13, 2026. The designated representative for the

agency was Ms. Angela Browning. The Division's representative conducting the TMR was Program Specialist Charles Davis of the QAC.

IV. MONITORING ACTIVITIES

The monitoring activities included pre- and post-review planning, an entrance and exit meeting, records review and interviews with administrators.

Areas of review included, but were not limited to:

- Accuracy and reliability of data reported to the Department
- Student eligibility, enrollment and participation documentation
- Alignment between reported outcomes and supporting source documentation
- Grant administration and oversight
- Allowability and support for expenditures
- Equipment purchases, inventory controls and disposition practices
- Alignment of expenditures to approved grant applications, budgets and deliverables
- Procurement and contracting documentation
- Payroll and personnel documentation charged to grant awards
- Program performance and supporting documentation
- Record retention and internal control practices
- Compliance with applicable state and federal grant requirements

Entrance and Exit Conferences

The entrance conference for IRSC was conducted on May 27, 2026. The exit conference was conducted on September 9, 2026. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Timothy Moore	**President, IRSC**	X	
Angela Browning	Vice President, Research, Governmental Relations and Institutional Effectiveness, IRSC	X	X
Cindy Bruin	Executive Director of Grants and Sponsored Programs Research and Institutional Effectiveness, IRSC	X	X
Kyle Wilson	Director of Procurement and Inventory Management, IRSC	X	
Ashley Days	Assistant Director of Grants Administration, IRSC	X	
Edith Pacacha	Chief Finance Officer, Vice President Administration and Finance, IRSC	X	
Heather Belmont	Provost, IRSC	X	
Rocio Santana	Director of Adult Education, IRSC	X	
James Howse	Executive Dean for School of Business and Applied Technologies, IRSC	X	
Tamara Serrano	Director, Institution for the Professional Development of Adult Educators (IPDAE)	X	
Nick Brown	Associate Dean, Business Division, IRSC	X	

Natalia Chekhovskaya	Executive Director, School of Advanced Manufacturing, IRSC	X	
Bryce Coleman	Grant Accounts Analyst, IRSC	X	
Jerelyn Moore	Senior Grant Accounts Analyst, IRSC	X	
Marcela Tarantino	Grant Accounts Analyst, IRSC	X	
Palash Saha	Research Analyst II, IRSC	X	
Luz Adriana Schleckman	Grant Accounts Analyst, IRSC	X	
Division Monitoring Team			
Michael Swift	Program Specialist, QAC	X	X
Chuck Davis	Program Specialist, QAC	X	X
Dantavia Davis	Program Specialist, QAC	X	X

Interviews

Interviews were conducted with the following:

- Angela Browning - Vice President, Research, Governmental Relations and Institutional Effectiveness
- Cindy Bruin - Executive Director of Grants and Sponsored Programs Research and Institutional Effectiveness
- Rocio Santana - Director of Adult Education
- Heather Belmont - Provost
- Edith Pacacha - Chief Finance Officer, Vice President Administration and Finance
- Kyle Wilson- Director of Procurement and Inventory Management
- Ashley Richmond - Director of Research and Reports
- James Howse - Executive Dean for School of Business and Applied Technologies
- Tamara Serrano – Director IPDAE

Records Review

The review team examined programmatic, financial, administrative and student records. Section V, Part F provides a complete list of reviewed materials. The team reviewed at least 500 student records and examined and discussed policies and procedures throughout the monitoring review.

V. OBSERVATION

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

- IRSC grants and contracts are managed by Grants and Sponsored Programs, located within the Office of Research, Governmental Affairs and Institutional Effectiveness. The Grants and Sponsored Programs office serves as the clearinghouse for all grants and contracts awarded to the college and supports the complete lifecycle of projects, from application through closeout. The Grants and Sponsored Programs is the central office responsible for all grant related projects and ensures that IRSC complies with UGG (2 CFR Part 200) and is made up of Grants Development, Grants Accounting and Grants Management and Compliance.
- The departments or offices responsible for the following areas are:
  - Grant administration - Grants and Sponsored Programs
  - Financial oversight - Grants and Sponsored Programs
  - Procurement - Procurement

- Data reporting - Research and Reports
- Equipment and inventory management - Procurement
- Program oversight and monitoring - Grants and Sponsored Program

B. **DATA AND ASSESSMENT** refer to all the data and assessment system components, including test administration, test security, data collection, entry, reporting and procedures. The study also explores and discusses how programs use data to inform decision-making.

- Ashley Richmond holds the position of Director of Research and Reports. She is responsible for data collection, creation of the Department reporting files, personnel database, admissions database and supporting grant programs.
- The Director works with functional areas to evaluate the data and confirm that it complies with their programs.
- IRSC utilizes Workday® as their management information system and student information system to house and track AE and CTE student data such as records, grades and attendance but they are transitioning to Banner®.
- Policies and procedures on data collection, entry and verification were provided by the college as part of the monitoring process. Student survey checklists are also used to ensure the accuracy of data reports submitted to the Department and the reconciliation of error reports they may receive.
- IRSC conducts extensive and ongoing training for all individuals who have access to student data and Banner®. Those individuals also participate in Department-sponsored training events such as quarterly webinars for AE and CTE.
- All proctors of the Comprehensive Adult Student Assessment System (CASAS) and Test of Adult Basic Education (TABE) are trained and certified, as required, by the state and the appropriate testing companies.
- Student electronic files include release of information clauses as required by the Family Educational Rights and Privacy Act. This information was provided in the IRSC Code of Conduct policies.
- Samples of CTE and AE student data were reviewed and verified for accuracy as part of the TMR. All student records were provided by IRSC. Records reviewed included:
  - Adult Basic Education (ABE) completers
  - Secondary CTE industry certifications
  - ESOL completers
- Monitoring staff conducted a review of all student data with findings. See Section VI.

C. **CURRICULUM AND INSTRUCTION** refer to those elements that contribute to student learning and skill acquisition.

- Heather Belmont is the College Provost.
- James Howse is the Executive Dean for School of Business and Applied Technologies.
- Rocio Santana is the Director of Adult Education.
- The Florida Standards provide the foundation for instruction in IRSC. Curriculum and Digital Learning provides training, ongoing professional development, digital resources and documents based on these standards.
- IRSC's faculty are charged with developing and implementing a plan to consistently update and improve student learning. IRSC has developed policies in which laptops and hotspots are provided for wireless network connections and are loaned out to students. IRSC also utilizes

computer labs on its campuses as a major resource for providing equity and access to its CTE programs. These labs provide access to technology and direct technical support to CTE students. A sample of the sign-out form was provided during the review.
- Personnel Activity Reports were provided for time and effort evidence.
- New AE students begin by taking the TABE or CASAS assessment with Assessment Staff. Students receive orientation to the program with general inquiry into students' goals and program expectations.
- Representatives of special populations were consulted and included in the comprehensive local needs assessment process through invitations to and participation at Advisory Board meetings.
- The average freshman retention rate, an indicator of student satisfaction, is 64.5%. IRSC has a total undergraduate enrollment of 22,851 with a gender distribution of 38.6% male students and 61.4% female students. IRSC has residents of four Treasure Coast counties (St. Lucie, Martin, Indian River, Okeechobee) making up most enrollees.

D. **TECHNOLOGY AND EQUIPMENT** The purpose of this targeted monitoring review was to evaluate grant-funded equipment purchases across a full five-year review period. This review included all grant-funded equipment purchases valued at $1,000 or greater.

- Equipment purchases aligned with approved grant activities and program objectives.
- Equipment supported active instructional or programmatic use.
- Equipment demonstrated documented student utilization.
- Inventory and supporting documentation were properly maintained.
- IRSC maintained adequate internal controls and accountability over grant-funded assets.

E. **EQUAL ACCESS** refers to compliance with federal non-discrimination laws' requirements relating to recruitment, enrollment, participation and completion of programs.

- IRSC included the necessary policies required by the General Education Provisions Act and other federal laws, which ensure equal access and participation in programs regardless of sex, race, national origin, color, disability or age.

F. **RECORDS REVIEW** refers to reviewing the records and documents that evidence compliance with federal and state rules and regulations. In addition, a sampling of financial and programmatic records was reviewed.

Documents reviewed were:
- Procurement records
- Deliverables associated with execution of PCOG grants
- Payroll records
- Position descriptions
- Organization charts
- Time and effort reports
- Student data (AE, CTE and PCOG)
- AE student attendance records reflecting class drops
- Fiscal and operational policies and procedures
- Multiple Memorandum of Understanding
- Dual enrollment articulation agreement
- Integrated Education and Training Program of Study
- Advisory committee meeting records

- Travel records
- CLNA documentation
- Professional learning calendar
- General Ledgers

G. **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.

- Kyle Wilson is the Director of Procurement and Inventory Management.
- Edith Pacacha is the Chief Finance Officer, Vice President Administration and Finance.
- SPECIFIC DUTIES AND RESPONSIBILITIES:
  The specific duties and responsibilities for purchasing agent include but are not limited to:
  1. Conducting annual inventory and unannounced audits of inventory at all campus locations.
  2. Completing inventory processes in WorkDay®.
  3. Affixing barcode(s) to inventory item(s) once received, issued and assigned.
  4. Tracking inventory and their location and reconciling for any discrepancies in Workday®.
  5. Monitoring relocation of assets and completing necessary processes.
  6. Assisting in preparing capital asset depreciation schedules for the Annual Financial Report and Notes for Financial Statements.
  7. Completing monthly reconciliation of the inventory to the general ledger.
  8. Preparing monthly and year-end inventory reports for the Finance Division.
  9. Assisting with audit inquiries and requests related to purchasing and inventory of assets.
  10. Assisting in following up with unreconciled expense card transactions.
  11. Maintaining supplier files to include updating W9 forms, taxpayer identification number matching with Internal Revenue Services records and assisting with annual 1099 report.
  12. Obtaining quotes for requisitions as needed.
  13. Processing orders and requisitions.
  14. Assisting with Accounts Payable to research issues for processing invoices for payment.
  15. Answering purchasing and inventory related inquiries.
  16. Assisting Director of Procurement with follow up of expense reports related to expense card purchases.
  17. Assisting in other areas of Purchasing.
  18. Completing all other duties assigned by the Director of Procurement.
- Monitoring staff conducted a budget analysis of IRSC Department grants with findings. See Section VI.
- The dedicated inventory management system and financial management system for IRSC is Workday® but they are transitioning to Banner®. All inventory criteria set forth by Education Department General Administrative Regulations and the Uniform Grant Guidance are included within the inventory management system.
- The College maintains Board Policies and administrative procedures that are specific to grants administration, and the Grants and Sponsored Programs office produces a grant internal controls manual to assist program managers with appropriate processes and procedures.
- Expenditures require either a requisition or a spend authorization. The Grants Account Analyst reviews each request to ensure sufficient budget availability and confirm that the expenditure is allowable under the grant. Requests are then routed for the appropriate approvals based on the dollar amount, including Vice President and/or President when required.

VI. RESULTS

IRSC was found to be out of compliance due to the following:

Finding Number	**1**
Area	Grants Closeout Controls
Finding Summary	The monitoring review identified five PCOG projects from fiscal years 2020-21 through 2022-23 with unexpended balances totaling $909,650.12 that had not been returned following grant closeout. IRSC's grant closeout procedures did not ensure the timely identification, reconciliation, and return of unexpended funds. Upon notification, the funds were returned and receipt was confirmed by the Department's Office of the Comptroller.
Citation	Section 1010.01 (5), Florida Statutes, requires each Florida College System institution to establish and maintain internal controls designed to: • Promote compliance with applicable laws, rules, contracts and grant agreements; • Support economical and efficient operations; • Ensure the reliability of financial records and reports; and • Safeguard assets. Procedures for Federal and State Programs (Green Book), & requirements of RFA/RFP.
Recommended/Anticipated Corrective Action	IRSC shall revise its grant-management standard operating procedures and closeout checklist. The revised procedures should: • Clearly assign responsibility for grant closeout; • Require reconciliation of the approved award, amendments, payments received, general ledger, final expenditure report and unexpended balance; • Establish final reporting and refund deadlines; • Require documented supervisory review; and • Track each grant through final closeout.
Anticipated completion date:	IRSC shall submit its revised and approved procedures and closeout checklist to FDOE within 5 days of notification of finding.
Name and Title responsible for CAP	Angela Browning, Vice President, Research, Governmental Relations and Institutional Effectiveness, IRSC
Plan Accepted by:	Chuck Davis 11/09/2026
Status of Action Plan	Complete

Finding Number	**2**
Area	Material Disposition Controls
Finding Summary	IRSC's primary equipment inventory included asset barcodes, equipment descriptions, costs, funding information and locations. However, the equipment disposition form used when equipment was checked out did not include a field for the asset barcode or other unique identification number. As a result, the form did not provide a reliable connection between the individual receiving the equipment and the specific asset recorded in IRSC's inventory system.
Citation	Under 2 C.F.R. § 200.313(d)(1), property records for federally funded equipment must include a serial number or other identification number and information concerning the equipment's location, use, condition and disposition. Additionally, 2 C.F.R. § 200.313(d)(3) requires recipients to develop and maintain an effective control system to safeguard equipment and adequately prevent loss, damage or theft.
Anticipated completion date:	IRSC shall submit its revised and approved procedure and form to the Department within 5 days of notification of finding.
Name and Title responsible for CAP	Kyle Wilson**,** Director of Procurement and Inventory Management, IRSC
Plan Accepted by:	Chuck Davis 11/9/2026
Status of Action Plan	Complete

Finding Number	**3**
Area	Student Data Reporting
Finding Summary	Multiple students were reported as duplicates as receiving the same industry certification in consecutive years.
Citation	UGG 2 CFR 200.329 – Monitoring and Reporting Program Performance. Florida Statute 1008.43 – Career Program Reporting Requirements.
Recommended/Anticipated Corrective Action	The DCAE Office of Research and Evaluation will be in contact regarding appropriate corrective action.
Anticipated completion date:	
Name and Title responsible for CAP	Angela Browning, Vice President, Research, Governmental Relations and Institutional Effectiveness, IRSC
Plan Accepted by:	
Status of Action Plan	In progress

VII. 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: http://fldoe.org/academics/career-adult-edu/compliance.

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.

The monitoring team would like to extend their appreciation to all participants in the Indian River State Colleges targeted monitoring review, on behalf of the Division. A special thanks is offered to Ms. Angela Browning for her participation and leadership during this process.

Please address inquiries regarding this report to:

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