

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: DBS District Allocations**  
**Report # A-1516-020 Issued: October 25, 2016**  
**Status as of April 25, 2017**

| Finding  | Recommendation(s)  | Management Response as of October 25, 2016   | Management Response as of April 25, 2017   | Anticipated Completion Date & Contact |
|--|--|--|--|---------------------------------------|
| <p>DBS provided services prior to the completion of IPEs and services did not match the IPE in effect.</p> | <p>We recommend that DBS monitor the districts to ensure IPEs are properly completed prior to providing services to clients and ensure the services provided match the current IPE on file. We also recommend DBS identify the correct provider when providing services to the clients and amend the IPEs accordingly.</p> | <p>DBS will continue to conduct random desk reviews. Targeted desk and onsite reviews will be made to districts with higher incidences of non-compliance. DBS will ensure that the Quality Assurance Case Review Form addresses the IPE, the specific provider and provided services. DBS will address the IPE process in ongoing staff trainings.</p> | <ul style="list-style-type: none"> <li>• A schedule for targeted desk and onsite reviews is being developed.</li> <li>• DBS revised the Case Review Form to address the IPE, the specific provider and provided services addresses.</li> <li>• DBS is exploring the ability to add an internal control via the AWARE case management system to restrict the ability to generate authorizations on expired plans, etc.</li> <li>• DBS will address the IPE process in ongoing staff trainings. Staff is informed via emails, intranet updates, webinars and/or phone conference calls.</li> </ul> | <p>10/31/2017<br/>Robert Doyle</p>    |

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: DBS District Allocations**  
**Report # A-1516-020 Issued: October 25, 2016**  
**Status as of April 25, 2017**

| Finding  | Recommendation(s)  | Management Response as of October 25, 2016   | Management Response as of April 25, 2017   | Anticipated Completion Date & Contact |
|--|--|--|--|---------------------------------------|
| <p>Invoices and authorizations were not appropriately signed</p> | <p>We recommend DBS ensure all invoices and authorizations are properly signed in accordance with the VR and CP manual. We also recommend DBS ensure all districts are trained and aware of the approval requirements.</p> | <p>DBS will continue to conduct random desk reviews. Targeted desk and onsite reviews will be made to districts with higher incidences of non-compliance. DBS will ensure that the Quality Assurance Case Review Form addresses the invoice and authorization approval process (required signature in designated area on the invoice and authorization). DBS will address the invoice and authorization process in ongoing staff training.</p> | <ul style="list-style-type: none"> <li>• A schedule for targeted desk and onsite reviews is being developed.</li> <li>• DBS revised the Case Review Form to address the invoice and approval process.</li> <li>• DBS will revise the VR and CP manuals to include an internal control for delegations of authority in order to ensure services are provided timely.</li> <li>• DBS will address the invoice and authorization process in ongoing staff trainings. Staff is informed via emails, intranet updates, webinars and/or phone conference calls.</li> </ul> | <p>10/31/2017<br/>Robert Doyle</p>    |

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: DBS District Allocations**  
**Report # A-1516-020 Issued: October 25, 2016**  
**Status as of April 25, 2017**

| Finding   | Recommendation(s)   | Management Response as of October 25, 2016  | Management Response as of April 25, 2017   | Anticipated Completion Date & Contact |
|---|---|---|--|---------------------------------------|
| <p>Maintenance requests did not include the required needs assessments and request forms.</p> | <p>We recommend DBS ensure all required maintenance forms and needs assessments are completed in accordance with the CFR and VR manual. We also recommend DBS reiterate the needs assessment requirements to the districts.</p> | <p>DBS will continue to conduct random desk reviews. Targeted desk and onsite reviews will be made to districts with higher incidences of non-compliance. DBS will revise the Case Review Form to reflect monitoring as it applies to maintenance requests. DBS will ensure that the needs assessments are applied to the appropriate maintenance services. In addition, DBS Client Services will work to clarify related policies and procedures. DBS will address the maintenance request/needs assessment process in ongoing staff training.</p> | <ul style="list-style-type: none"> <li>• A schedule for targeted desk and onsite reviews is being developed.</li> <li>• DBS revised the Case Review Form to reflect monitoring as it applies to maintenance requests.</li> <li>• DBS will ensure that the needs assessments are applied to the appropriate maintenance services, and documentation is scanned into AWARE. In addition, DBS Client Services will work to clarify related policies and procedures.</li> <li>• DBS will address the maintenance request/needs assessment process in ongoing staff trainings. Staff is informed via emails, intranet updates,</li> </ul> | <p>10/31/2017<br/>Robert Doyle</p>    |

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: DBS District Allocations**  
**Report # A-1516-020 Issued: October 25, 2016**  
**Status as of April 25, 2017**

| Finding   | Recommendation(s)  | Management Response as of October 25, 2016  | Management Response as of April 25, 2017   | Anticipated Completion Date & Contact |
|---|--|---|--|---------------------------------------|
|   |  |   | webinars and/or phone conference calls.  |                                       |
| <p>Maintenance payments were used for unallowable services and were paid to clients instead of vendors.</p> | <p>We recommend that the department strengthen their controls and monitoring of maintenance payments to ensure payments are only made for allowable services and paid directly to vendors when possible.</p> | <p>DBS will reinforce the need to directly pay vendors for client maintenance payments when possible. DBS will develop a form to ensure supervisory review and approval of maintenance paid to clients, and will develop a quarterly summary report for management review of such payments. DBS Client Services will require staff to submit justification in AWARE when directly paying clients for purchases outside of MyFloridaMarketPlace. DBS will ensure that the Quality Assurance Case Review form addresses allowable services paid directly to vendors. DBS will address the maintenance request/allowable services process in ongoing staff training.</p> | <ul style="list-style-type: none"> <li>• DBS will reinforce the need to directly pay vendors for client maintenance payments when possible</li> <li>• DBS revised the “Maintenance Authorization Procedure Checklist” to ensure supervisory review and approval of client maintenance payments.</li> <li>• DBS staff will be required to submit justification in AWARE (case note) when paying clients for purchases outside of MyFloridaMarketPlace.</li> <li>• The Case Review Form addresses allowable services paid directly to</li> </ul> | <p>10/31/2017<br/>Robert Doyle</p>    |

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: DBS District Allocations**  
**Report # A-1516-020 Issued: October 25, 2016**  
**Status as of April 25, 2017**

| Finding  | Recommendation(s)   | Management Response as of October 25, 2016   | Management Response as of April 25, 2017   | Anticipated Completion Date & Contact |
|--|---|--|--|---------------------------------------|
|  |   |  | vendors.<br><ul style="list-style-type: none"> <li>DBS will address the maintenance request/allowable services process in ongoing staff training. Staff is informed via emails, intranet updates, webinars and/or phone conference calls.</li> </ul>   |                                       |
| Equipment forms were not completed and signed when the client received assistive technology. | We recommend DBS ensure the Client Equipment Inventory and Receipt Form #108 is completed and signed by all parties when the client receives assistive technology or when DBS reclaims possession in accordance with the manual. We also recommend that DBS include the equipment threshold amount in the policies and procedures for equipment form 108. | DBS will continue to conduct random desk reviews. Targeted desk and onsite reviews will be made to districts with higher incidences of non-compliance. DBS will ensure that the Quality Assurance Case Review Form addresses the Client Equipment Inventory and Receipt Form #108. DBS will address the equipment inventory and documentation process (AWARE) in ongoing staff training by emphasizing DBS | <ul style="list-style-type: none"> <li>A schedule for targeted desk and onsite reviews is being developed.</li> <li>DBS updated the Case Review Form. DBS will update the Client Equipment Inventory and Receipt Form #108.</li> <li>DBS will update Policy 6.07 to include the equipment threshold amount.</li> <li>DBS will address the equipment inventory and</li> </ul> | 10/31/2017<br>Robert Doyle            |

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: DBS District Allocations**  
**Report # A-1516-020 Issued: October 25, 2016**  
**Status as of April 25, 2017**

| Finding  | Recommendation(s)  | Management Response as of October 25, 2016  | Management Response as of April 25, 2017  | Anticipated Completion Date & Contact |
|--|--|---|---|---------------------------------------|
|  |  | Policy 6.07 which addresses the procedures for equipment purchases and threshold amounts.   | documentation process (AWARE) in ongoing staff training. Staff is informed via emails, intranet updates, webinars and/or phone conference calls.  |                                       |
| Payments did not include sufficient documentation to support the authorizations and payment requests | We recommend DBS strengthen their policies and procedures to include requirements for supporting documentation in the form of invoices and/or receipts for maintenance payments. In addition, we recommend DBS rehabilitation specialists document their verification of client receipt of services in AWARE. We further recommend DBS perform periodic reviews to ensure payments are made for allowable and necessary services and contain the | DBS will continue to conduct random desk reviews. Targeted desk and onsite reviews will be made to districts with higher incidences of non-compliance. DBS revised its VR manual in May 2016 as it applies to Client Services, Policy #9.1 “Fiscal Process and Procedure” to include “will collect receipts from clients when direct maintenance is provided.” DBS will work to revise the current maintenance policy to address efficiency and accountability. DBS will address the roles of the Rehab Specialists and the DBS | <ul style="list-style-type: none"> <li>• A schedule for targeted desk and onsite reviews is being developed.</li> <li>• DBS will work to revise the VR manual (directing staff to add supplemental documentation and receipts) and is revising the Maintenance Policy.</li> <li>• DBS will address the roles of the Rehab Specialists and the DBS Fiscal Office in documenting and verifying allowable payments by providing</li> </ul> | 10/31/2017<br>Robert Doyle            |

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: DBS District Allocations**  
**Report # A-1516-020 Issued: October 25, 2016**  
**Status as of April 25, 2017**

| <b>Finding</b> | <b>Recommendation(s)</b>   | <b>Management Response<br/>as of October 25, 2016</b>  | <b>Management Response<br/>as of April 25, 2017</b>   | <b>Anticipated<br/>Completion<br/>Date &amp; Contact</b> |
|----------------|----------------------------|--|---|--|
|                | appropriate documentation. | Fiscal Office in documenting and verifying allowable payments by providing ongoing staff training. | ongoing staff training. Staff is informed via emails, intranet updates, webinars and/or phone conference calls. |  |