



Office of Inspector General
Consulting Services by Tami Sparks, Inc.

Report # A-2021DOE-003

March 2021

Executive Summary

In accordance with the Department of Education’s fiscal year (FY) 2020-21 audit plan, the Office of Inspector General (OIG) conducted an audit of the employment services agreement between the Division of Vocational Rehabilitation (DVR) and Consulting Services by Tami Sparks, Inc. The purpose of this audit was to determine if Consulting Services by Tami Sparks, Inc., has sufficient internal controls to provide effective delivery of employment services and whether DVR is effectively monitoring the agreement.

During this audit, we noted that, in general, Consulting Services by Tami Sparks, Inc., provided services in accordance with the Employment Services Provider Manual and had sufficient controls in place. We determined DVR provided effective oversight of the agreement, as demonstrated by well-documented monitoring efforts. We additionally determined DVR appropriately made benchmark payments upon confirmation of achieved benchmarks. However, there were instances where improvements could be made to strengthen controls. For example, we cited instances where Consulting Services by Tami Sparks, Inc., did not submit quarterly staff reports in accordance with the provider manual. The Audit Results section below provides details of the instances noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included an examination of employment services provided by Consulting Services by Tami Sparks, Inc., during the period of July 1, 2019, through June 30, 2020. We established the following objectives for our audit:

1. Determining if Consulting Services by Tami Sparks’ internal controls ensure effective delivery of employment services to DVR customers;
2. Ensuring benchmark payments are made in accordance with agreement terms; and
3. Determining if DVR effectively manages and monitors the agreement for compliance.

To accomplish our objectives we reviewed applicable laws, rules, and regulations; interviewed DVR and Consulting Services by Tami Sparks, Inc., staff; reviewed policies and procedures; reviewed the DVR employment services provider manual; reviewed quarterly reports and related documents; reviewed customer individual plans for employment; reviewed benchmark payments and related documents; and reviewed customer referrals.

Background

The Division of Vocational Rehabilitation (DVR) is a federal-state program committed to helping people who have physical or mental disabilities find and maintain meaningful employment and enhance their independence. DVR accomplishes this by providing employment support and job placement assistance to eligible individuals with disabilities. DVR utilizes vendors for people with disabilities who require specific services to help them prepare for, gain, and retain employment.

DVR and Consulting Services by Tami Sparks, Inc., entered into an agreement on January 25, 2018, to provide employment services to eligible DVR customers in accordance with the DVR Employment Services Provider Manual. The manual defines employment services as services provided to a DVR customer to assist them in achieving a positive employment outcome. Services may include pre-placement training, employment services, supported employment services, or on-the-job training services. DVR pays Consulting Services by Tami Sparks, Inc., a fixed rate for accomplishing benchmarks, as defined in the provider manual.

Audit Results

Finding 1: Consulting Services by Tami Sparks did not submit the quarterly staff reports in accordance with the provider manual.

The Vendor Registration Requirements of the Provider Manual states, “The Provider must submit a list of all staff currently engaged in the provision of VR services to the Provider Manager no later than thirty (30) days after the end of each quarter. For purposes of this Contract, quarters are defined as:

- 1st Quarter: July 1st – September 30th
- 2nd Quarter: October 1st – December 31st
- 3rd Quarter: January 1st – March 31st
- 4th Quarter: April 1st – June 30th

We requested the four quarterly staff reports required in fiscal year (FY) 2019-20. DVR provided staff reports for the first and second quarter. The two quarterly reports identified four employees of Consulting Services by Tami Sparks, Inc., during the scope of July 1, 2019, through June 30, 2020. We determined Consulting Services by Tami Sparks, Inc., submitted the staff report for the first quarter timely and submitted the second quarter report thirty-nine (39) days after the due date. Consulting Services by Tami Sparks, Inc., did not submit the third and fourth quarter reports to DVR during the contract year. The reports were submitted January 21, 2021.

Per Consulting Services by Tami Sparks, Inc., the delay in the submittal of the second quarter report was due to an error in the email address, and the undeliverable email notice went to their SPAM folder. The undelivered email was not identified until a later date. In addition, the submittal of the third and fourth quarter reports was overlooked, as Consulting Services by Tami Sparks, Inc., had to reduce staff down to the president and a part-time administrative assistant due to a slowdown in the industry caused by the Covid-19 pandemic. Delayed or absent

quarterly staff reports hinders DVR's ability to monitor the Provider's staffing changes and ensure staff are qualified to provide services under the Provider Manual.

Recommendation

We recommend Consulting Services by Tami Sparks, Inc., report quarterly staff reports timely to DVR, as defined in the Provider Manual. Should there be no event changes from a previous reporting quarter, a current report should still be submitted for the next defined reporting quarter. We additionally recommend DVR ensure all required reports are submitted within the timeframe required by the manual.

DVR Management Response

Concur. Effective September 2020, staff reports are no longer required quarterly. Staff reports will now be collected annually as part of annual provider monitoring.

Consulting Services by Tami Sparks, Inc. Management Response

Concur. We have implemented reminders into our business calendar to ensure quarterly staff reports are submitted in a timely manner moving forward.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Division of Vocational Rehabilitation and staff, as well as Consulting Services by Tami Sparks, Inc., and staff, 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 Bradley Rich, MS and supervised by Tiffany Hurst, CIA, Deputy Inspector General.

Please address inquiries regarding this report to the OIG's Deputy Inspector General by telephone at 850-245-0403. Copies of final reports may be viewed and downloaded via the internet at <http://www.fl DOE.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.