

**Office of Inspector General
Jewish Community Services of South Florida, Inc.**

Report #A-1314-025

November 2014

Executive Summary

In accordance with the Department of Education's fiscal year 2013-14 audit plan, the Office of Inspector General conducted an audit of the Division of Vocational Rehabilitation's (DVR) contract with Jewish Community Services of South Florida, Inc. (JCS). The purpose of the audit was to determine if DVR and JCS have sufficient controls in place to ensure the provision of interpretive services in accordance with contract requirements.

During this audit we noted that, in general, there are sufficient controls in place, and DVR is effectively monitoring the performance of JCS. We identified one control deficiency in the area of interpreter activity reports where improvements are needed. We cited instances where the interpreter activity reports did not contain a copy of the DVR counselor's written assignment, were missing the required DVR counselor or DVR supervisor's signatures, or were missing the required customer verification. The Findings and Recommendations section below provides details of the instances noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included interpretive services provided through the contract with JCS for the period of October 1, 2013, through June 30, 2014. We established the following objectives for our audit:

1. Determine whether interpretive services were being provided in accordance with contractual terms and conditions;
2. Ensure payments and contract expenditures were made in accordance with contractual terms; and
3. Determine whether DVR was effectively monitoring the performance of the provider for compliance with contract terms.

To accomplish our objectives, we reviewed applicable laws, rules and regulations; interviewed appropriate DVR staff; reviewed contract #12-144, its amendments and supporting documents; reviewed policies and procedures; sampled invoice and payment documentation; and evaluated

controls. The information and documents used to evaluate the project were obtained from the DVR contract managers and the DOE financial section.

Background

The Division of Vocational Rehabilitation recognizes the importance of equal access for its customers and staff who are deaf, hard of hearing, late-deafened, and deaf-blind. Among the various methods of accommodations provided to these individuals is the provision of quality interpreting services. DVR entered into a contract with JCS for the purpose of providing funding for the employment of qualified interpreters who are responsible for providing sign language interpreting services to the deaf and hearing impaired individuals residing in Broward and Palm Beach counties. The first priority of JCS is to provide interpreting services to customers in-house, and the second priority is to provide interpreting services for community appointments and training.

Contract 12-144 has been renewed twice with a current end date of September 30, 2014. It is a cost reimbursement contract with a total payment not to exceed \$377,551.37. JCS currently employs two interpreters under contract 12-144. The interpreters are located in Broward and Palm Beach counties and report to the area DVR supervisors. The interpreters receive their assignments from DVR counselors and complete and maintain activity reports on their services as well as monthly reports and timesheets, which are verified by the DVR supervisor.

Findings and Recommendations

Finding 1: Activity reports lack required documentation

Attachment A, section I.E 1 of the contract states, “The Contractor shall also maintain documents and records to support deliverables and shall make them available for review upon request. A report shall be completed for each customer served and shall include:

- a) The date of assignment;
- b) The name of the interpreters that are assigned to the customer receiving services;
- c) The interpreter’s qualification rating;
- d) A copy of the Division Counselor’s written assignment;
- e) The specific nature and purpose of the assignment;
- f) The customer’s verification of services rendered; and
- g) Division Counselor or Division Supervisor Signature.”

We reviewed the interpreter activity reports submitted by the interpreters for the months of November 2013 and February 2014 to ensure the conditions of the contract were met. During each of these months, two interpreters were employed under the contract. One interpreter ended employment in November 2013 and was replaced in February 2014. During the two sampled months, the interpreters submitted 137 activity reports. Of the 137 activity reports reviewed, 137

reports (100%) did not contain a copy of the DVR counselor's written assignment, 11 reports (8%) did not contain the customer's verification of services rendered, and 27 reports (20%) did not contain the required DVR counselor or DVR supervisor's signature. Of the 27 reports which did not contain the required DVR counselor or DVR supervisor's signature, 13 (48%) were instances where the customer was a no show or did not need to be seen. Also, one interpreter did not specify the nature and purpose of the assignment on any of their eight submitted activity reports.

DVR indicated that in order to be more efficient and streamline the process, the activity report served as the counselor's written assignment. DVR field staff was also under the impression the counselor didn't need to sign the activity report if the customer had signed the report or was a no show. However, the contract specifies that the written assignment must come from the DVR counselor and must be included with the interpreter's activity report. The activity report must also contain the specific nature and purpose of the assignment and the signature of the DVR counselor or supervisor.

Insufficient documentation of written assignments and incomplete activity reports are non-compliant with contract terms. They hinder DVR's ability to verify all requested services were provided and can result in customers not receiving appropriate services or JCS being paid for services not rendered.

Recommendation

We recommend the DVR counselors provide written assignments to the interpreters as required by the contract. We also recommend the contract manager ensure the interpreter activity reports contain all required documentation, to include signatures and the specific nature and purpose of the assignment, prior to approving the invoices.

Management Response

Concur. Changes will be implemented as recommended.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Division of Vocational Rehabilitation 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 Tiffany Hurst and supervised by Janet Snyder, CIA, CGAP, Audit Director.

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