

**Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: Adults with Disabilities – Dan Marino Foundation
Report # A-1617-015 Issued: July 27, 2017
Status as of January 27, 2018**

Finding	Recommendation(s)	Management Response as of July 27, 2017	Management Response as of January 27, 2018	Anticipated Completion Date & Contact
DVR approved unallowable expenditures and did not require additional documentation for questionable costs.	We recommend DVR review submitted expenditures and ensure DMF expends funds in compliance with the grant; the approved budget; and applicable laws, rules, and regulations prior to payment. We recommend DVR ensure they receive all supporting documentation to determine if expenditures are allowable prior to payment. We additionally recommend DVR provide training to DMF on allowable expenditures and required supporting documentation for expenditures, particularly travel expenses.	DVR will review supporting documentation and expenditures to ensure compliance with all known applicable laws, rules, and regulations, as well as, allowable expenses. In addition, DVR will create a procedures manual for the AWD Program that will outline all the applicable laws, rules, regulations, checklists, and procedural guidelines that will assist the AWD programs. DVR will also provide travel training to DMF during the grant period.	DVR is reviewing supporting documentation and expenditures to ensure compliance of grant agreement. DVR has created and distributed a procedures manual for the AWD Program that outlines applicable laws, rules, regulations, checklist, and procedural guidelines. DVR provided a Reimbursement and Travel training to DMF. Documents included invoice checklist, travel PowerPoint, and DOE Travel Manual.	Complete Renae Williams 245-3362 Manual Distributed 12/14/17 Completed 10/31/17
DVR approved and paid for deliverables DMF did not achieve.	We recommend DVR review the deliverables reported by the provider to ensure	For the 2017-2018 Grant fiscal year, DVR will ensure deliverables are achieved prior to	DVR worked closely with the DOE Grants Management office to	

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	achievement of deliverable requirements prior to approving invoices. We additionally recommend that DVR management review amendments prior to execution to ensure that the deliverables are achievable by the provider.	approving invoices. DVR will create a checklist that will outline what is to be provided in the quarterly reports by DMF. For the 2017-2018 Grant fiscal year, DVR will work with the DOE Grants Management office to ensure deliverables are achievable prior to execution of amendments.	ensure deliverables are achievable prior execution of grant. As of today, no amendments has been required. DVR has created an invoice checklist to ensure achievement of deliverables.	Complete Renae Williams 245-3362 Completed 10/12/17
DVR did not review the quarterly reports timely and did not ensure the reports contained all required information.	We recommend DVR track the receipt of quarterly reports as well as the grant manager’s review of the reports to ensure DVR receives and inspects all quarterly reports in the required timeframe. We recommend DVR ensure all required information is	DVR has created an invoice tracking form that will be used to track the receipt of the invoices, payment of invoices, and any reasons for delays in payment of invoices. In addition, DVR will provide training to DMF on what is required in the quarterly reports for prompt payments.	DVR created an invoice tracking system that documents the date the invoice was received, request for additional information, and the date forwarded to financial payments.	Complete Renae Williams 245-3362

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	<p>included in the quarterly reports prior to payment. We additionally recommend that DVR provide training to DMF on the requirements for submission of quarterly reports.</p>		<p>The DVR Grant Manager reviewed and inspected DMF’s first quarter report and invoice by the required timeframe. The DVR Grant Manager provided training to DMF to ensure that all required documentation was provided in order for timely payment to be made to DMF.</p> <p>DVR has provided training to DMF on the requirements for submissions of quarterly reports.</p>	<p>Training Completion date 10/31/17</p>
<p>DVR did not make all improvements to grant deliverables based on the DFS</p>	<p>We recommend DVR ensure that all grant deliverables are measurable, compensation is tied to each deliverable, and financial consequences can</p>	<p>For the 2017-2018 Grant fiscal year, DVR will ensure all deliverables are measurable and compensation is tied to each deliverable. A procedure manual</p>	<p>For 2017-2018 DVR has ensured each deliverable is measurable, compensation is tied to each deliverable, and fifteen percent of</p>	<p>Complete and ongoing</p> <p>Rena Williams 245-3362</p>

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audit of the 2015-2016 grant.	be applied for unmet deliverables.	will be created to assist the AWD programs with creating and meeting established deliverables as written in the grants. In addition, DVR withholds fifteen percent of DMF awarded funding to apply any financial consequences for unmet deliverables.	awarded funding is withheld for applicable financial consequences of unmet deliverables.	
DVR did not include outcome deliverables in the DMF grants.	We recommend that DVR include deliverable requirements in future DMF grants to address employment after graduation and staff qualifications.	For the 2017-2018 Grant fiscal year, DVR will require DMF to include employment reporting during each quarterly report. For the 2017-2018 Grant fiscal year, DVR will require DMF to provide staff qualifications for each employee of the Adults with Disabilities grant this is to include any amendments also.	Deliverable requirements have been included in 2017-2018 grants.	Complete Renae Williams 245-3362

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<p>DVR approved unallowable expenditures and did not require additional documentation for questionable costs.</p>	<p>We recommend DMF ensure all expenditures submitted are made in accordance with grant terms.</p>	<p>Unallowable expenditures: Some expenses submitted for reimbursement were, in the past, allowed/processed. As soon as these unallowable expenses were brought to our attention, we discontinued applying them to this grant.</p> <p>Travel: As soon as the travel forms were brought to our attention, we began using them. However, we may need further clarity on when to use “Map Mileage” vs “Vicinity Mileage.” A significant amount of travel is required by job coaches, employment specialists, and behavioral support staff as our program participants spend more than 200 hours on internship sites. Often, these staff travel to multiple sites in one day, taking them over the 50 mile/day guide for “Map Mileage.” Further, our</p>	<p>Reviewed DOE staff feedback on <u>unallowable expenditures</u>. Met with accounting staff to ensure that unallowable expenditures are not submitted.</p> <p><u>Travel:</u> DOE form training provided to DMF project management staff on 10/31/2017. Subsequent training provided to DMF staff on 11/29 and 11/30 with an on-demand training available for follow-up. Provided a detailed report explaining how mileage is handled in our organization and will provide that explanation each time DMF policy for reimbursable mileage differs from FLDOE’s calculations (e.g.,</p>	<p>Completed 10/6/2017</p> <p>Completed 11/30/2017</p>

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		<p>program spans 2 locations that are 40 miles apart. There are key staff required to support participants and instructors in both locations.</p>	<p>beginning and/or ending travel with the last job coaching location if that location is closer than commute to headquarters).</p>	
<p>DVR did not review the quarterly reports timely and did not ensure the reports contained all required information.</p>	<p>We recommend DMF include the required evaluations of the project to date, including barriers and recommendations to overcome those barriers, in all submitted quarterly reports per the grant agreement.</p>	<p>Every quarter, a summary of each deliverable was provided that included the activities completed, outcomes, and evaluation, along with the evidences to support the outcomes (print outs, logs, etc.). Going forward, a quarterly summary report will be provided that presents an overview of each deliverable outcome and evaluation, along with barriers and recommendations for overcoming those barriers.</p>	<p>In addition to the individual summary for each scope-of-work that has been provided each quarter in prior submissions, a new document was created that provides a summary of the entire project including the status of each deliverable as well as barriers and recommendations (if any) to accomplishing the goal(s) of the project. This summary document will be submitted each quarter.</p>	<p>Completed 10/6/2017</p>