

**Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: CIL of South Florida
Report # A-1718-004 Issued: June 28, 2018
Status as of December 28, 2018**

Finding	Recommendation(s)	Management Response as of June 28, 2018	Management Response as of December 28, 2018	Anticipated Completion Date & Contact
The CILSF did not ensure consumer service records contained all required documentation.	We recommend DVR include a review of CSRs in its monitoring activities.	DVR will add the CSRs to the CILs monitoring plan and monitoring tool. <i>Anticipated Completion Date & Contact</i> July 1, 2018 Paul Martel 245-3492	DVR is in the process of revising the CIL monitoring tool to include a review of Consumer Service Records (CSRs) that includes elements based on the IG report and recommendation.	March 2019/ Paul Martell 850-245-3492
The CILSF recorded service hours inconsistently.	We recommend DVR periodically request and review supporting documentation for the service hours submitted by CILSF through the invoices.	DVR will require the CIL to submit quarterly supporting documentation of their service hours. <i>Anticipated Completion Date & Contact</i> September 30, 2018 Paul Martel 245-3492	VR has requested that CILSF provide VR with support documentation for the service hours provided for the 3 rd quarter January - March 2019.	April 2019/Paul Martell 850-245-3492
The CILSF did not maintain proper fiscal oversight.	We recommend DVR perform periodic reviews to ensure expenditures are allowable, allocable, reasonable, and necessary to the performance of the	DVR will review quarterly the budget reconciliations report and if any changes have occurred for line items, we will require written justifications prior to payment.	The Independent Living Program Manger reviews quarterly budget reconciliations and requires changes or written justification for any changes	On-going Paul Martell 850-245-3492

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	contract. We recommend DVR require justifications for line items differentials prior to providing payments.	<i>Anticipated Completion Date & Contact</i> September 30, 2018 Paul Martel 245-3492	before invoices are processed.	
The CILSF did not submit documents timely.	We recommend DVR ensure the CILSF submits required documents timely and send reminders until they receive all reports.	DVR will ensure CILSF submits documents in a timely manner and will provide reminders for required documents until CILSF complies. <i>Anticipated Completion Date & Contact</i> July 1, 2018, on-going Paul Martel 245-3492	VR notifies CILSF of any required documents to ensure timely submission by CILSF administration.	On-going Paul Martell 850-245-3492

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The CILSF did not ensure consumer service records contained all required documentation.	We recommend the CILSF establish and implement a written policy and procedure requiring the CILSF staff to establish IL plans with consumers and document the joint development of the plan as well as conduct and document timely annual reviews.	CILSF strongly believes in record integrity both to meet the expectations of partners and our internal needs. We have placed a huge emphasis on dramatically improving the quality of documentation and will continue to do so. <i>Anticipated Completion Date & Contact</i> Immediately (Peter O’Connell, CEO & Maria Rodriguez, Director of Programs)	CILSF staff/DOP hold weekly staffing meetings and discuss CSR’s documentation and identify potential areas for continued training and development to ensure CSR accuracy and completion. Format standardization checklist that addressed areas of concern are being utilized by staff to ensure proper completion of CSR’s.	7/1/2018; Ongoing quarterly CSR’s review by: Maria Rodriguez, Director of Programs
The CILSF recorded service hours inconsistently.	We recommend the CILSF consistently and accurately record services hours in the COMS systems and ensure the hours submitted to DVR through invoices are supported and accurate. We recommend the CILSF review service hour	The agency works hard to accurately report our performance to DVR. At no point have we or will we ever overstate the work performed. We’ve modified policies to dramatically reduce the discrepancy. We will continue to implement policy changes to	Prior to DVR monthly MPR/Deliverables submission CILSF staff review deliverable hours within the data collection system.	12/31/2018 Ongoing deliverables hours review by: (Peter O’Connell, CEO & Maria Rodriguez, Director of Programs)

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	documentation and ensure hours are properly categorized and unduplicated.	close that gap. <i>Anticipated Completion Date & Contact</i> 12/31/18 (Peter O’Connell, CEO & Maria Rodriguez, Director of Programs)		.
The CILSF policies and procedures need improvements.	We recommend the CILSF update its policies and procedures so they do not conflict with contract terms, each other, or the federal regulations.	CILSF is going to reach out to DVR for their recommendations for best practices. Once something has been created acceptable for the agency and DVR, it will be put before the Board for vote and approval. <i>Anticipated Completion Date & Contact</i> 12/31/18 (Peter O’Connell, CEO & Maria Rodriguez, Director of Programs)	The CEO reached out to VR to recommend a CIL whose P&P they recommend, CIL Orlando. The CEO then reached out to his counterpart in Orlando and procured a copy and modified them to meet the needs of CILSF. Sadly the CEO’s wife gave birth on the day of the late October meeting and the December meeting was cancelled due to a lack of quorum. It will be put forward and adopted in in the next meeting Feb 2019.	02/28/2019 (Peter O’Connell, CEO & Maria Rodriguez, Director of Programs)
The CILSF did not always follow its own internal policies.	We recommend the CILSF consistently follow its established policies and procedures and ensure board approval prior to purchases	Established policies and procedures will be maintained even if it's last minute purchases. We will establish a template to forward to the Board President	Procedures have been implemented.	Currently In Place (Peter O’Connell,

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	<p>in excess of \$2,500.00. We additionally recommend all board approval is documented and maintained.</p>	<p>for approval on any purchases over \$2,500, even if the Board President is currently the 2nd signer of our checks. Approvals will be attached to the invoice or purchase to ensure proper maintenance. We plan on reviewing our current policies and procedures and ensure it's updated along with Board approval.</p> <p><i>Anticipated Completion Date & Contact</i> 12/31/18 (Peter O'Connell, CEO & Maria Rodriguez, Director of Programs)</p>		<p>CEO & Zeb Jenkins, Finance Director)</p>
<p>The CILSF did not maintain proper fiscal oversight.</p>	<p>We recommend the CILSF enhance its procedures to ensure expenses funded through DVR's contract are allowable and appropriately reflected in budget reconciliations. We recommend the CILSF provide justifications to DVR for all differentials of line items in excess of 10%, and the Board Chair</p>	<p>Now that we've surpassed the transitional period and have new executive personnel onboard, we will document and keep any authorizations from the Board Chair regarding reimbursements to the Executive Director. The one in question was a reimbursement that was approved by the Board during the Executive Director search; however, documentation should</p>	<p>On any expense line items that exceed in excess of 10% will be provided a justification for that purpose on quarterly reports. Budget modifications will be completed prior to close of grant year to ensure approval from DVR in a timely manner. Management will meet and</p>	<p>Currently In Place</p>

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	<p>authorize all reimbursements to the Executive Director.</p> <p>We additionally recommend the CIL ensure employees accurately and consistently allocate work hours across funding sources and sign submitted timesheets.</p>	<p>have been provided and attached to the reimbursement. CILSF will provide justifications to DVR for all differentials in excess of 10%. We were previously told that we couldn't spend over a cent of what was budgeted in one line item, but now it's clear that it's preferably no more than 10%. Justifications will be provided in a detailed explanation from this point on.</p> <p>CILSF will maintain and update its timesheet system to ensure that employees are accurately and consistently allocating their work hours. We will provide training to staff as well as management to ensure that everyone understands the importance of allocating their work hours and how it should be done properly, on a timely basis.</p> <p><i>Anticipated Completion Date & Contact</i> Immediately</p>	<p>discuss any excess expenses that may or have occurred and proceed with a budget modification for approval by the Board and DVR.</p> <p>Timesheets: CILSF has established a timesheet recording method with electronic submission that records the employee's work hours, with allocations.</p>	<p>10/1/2018 (Peter O'Connell, CEO & Zeb Jenkins, Finance Director)</p>
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		(Peter O’Connell, CEO & Zeb Jenkins, Finance Director)		
The CILSF did not submit documents timely.	We recommend the CILSF submit the required documents by the contractually required due dates.	<p>CILSF has experienced a shift in management in the last 18 months. The agency will continue to make best efforts to respond with any information requested by DVR by requested deadlines.</p> <p><i>Anticipated Completion Date & Contact</i> Immediately (Peter O’Connell, CEO)</p>	CEO maintains continuous communication efforts to address VR information request in a timely manner	<p>7/1/18</p> <p>(Peter O’Connell, CEO)</p>