

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
<p>The SCIL did not maintain proper fiscal oversight.</p>	<p>We recommend the SCIL maintain financial records in accordance with contract terms to support expenditures incurred. We recommended the SCIL enhance its procedures to ensure expenses funded through DVR’s contract are allowable and appropriately reflected in budget reconciliations by funding source. We recommended the SCIL ensure employees accurately and consistently allocate work hours across funding sources on the submitted timesheets. We recommended the SCIL maintain the petty cash in accordance with policies and procedures with completed and approved vouchers.</p>	<p>Management Response as of October 23, 2019: Concur. Moving forward SCIL will incorporate as a matter of policy and procedure a record keeping protocol to meet the contract requirements and ensure that it is compliant with CFR Part 75.302. Also, the Board Treasurer will randomly audit for records compliance for annual meeting report and the New Executive Director will be trained with assistance from VR and other Independent Living Fiscal Personnel. Training schedule to follow. A new time sheet will be used with proper allocation documentation embedded within the time sheet. The Fiscal Policies and Procedures will be updated by the Certified Public Accountant. The Petty Cash will be increased to \$500.00 with</p>	<p><i>SCIL continues working with CPA, Stephen Wicker, who oversees SCIL finance ensuring all budget reconciliation, Invoices and Financial Reports are accurate and appropriately allocated in the budget reconciliation on monthly basis to ensure that expenses funded through DVR’s contract are in compliance.</i></p> <p><i>SCIL continues using the Fiscal Policy and Procedures approved by SCIL Board on 10/20/20. The use of petty cash has been eliminated since January 2021 after SCIL Board approval. The debit card has eliminated the use of petty cash. SCIL continues using a debit card</i></p>	<p>Fiscal Policies and Procedures: <i>Implemented November 2020 – on-going.</i></p> <p>Debit Card: <i>implemented January 2021 – on-going.</i></p> <p>Mileage Tracking/Reimbursement forms: <i>Implemented November 2020 – On-going</i></p> <p>Purchase Approval Request (PAR): <i>Implemented</i></p>

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>replenishment only after proper documentation required is received and approved. Also, petty cash needs to be signed out and must be approved by the Executive Director.</p> <p>Management Response as of April 23, 2020: SCIL has recently hired a new CPA, Stephen Wicker, to oversee the financials, and begin the revision of SCIL’s fiscal policy and procedures as well as make sure we are in compliance with CFR part 75.30 and maintain proper financial records. SCIL is also in the process of acquiring new Board members and will start the auditing of fiscal record keeping by the Treasurer. SCIL began using the COMS system to clock in/out to ensure more accurate time keeping. By</p>	<p><i>since January 2021 in accordance with SCIL Policy and Procedures ensuring proper usage and documentation (Pg. 31 in the Fiscal Policies & Procedures). SCIL has been keeping the receipts for debit card purchases since January 2021 and will keep doing it for 5 years until January 2026 as per SCIL Policy and Procedures. SCIL’s debit card is kept locked up in the SCIL Executive Director’s Office.</i></p> <p><i>SCIL continues using the Mileage tracking/ reimbursement forms implemented since 10/20/2020. On 10/8/2020 SCIL Board approved the Purchase</i></p>	<p><i>November 2020- On-going</i></p> <p>COMS Clock-in/out: <i>Implemented October 2019 On- going</i></p> <p>Contact: <i>Harvey Brooks – Executive Director</i></p> <p><i>Stephen Wicker- Accountant</i></p> <p><i>Paola Villanueva Program Director</i></p>

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>using the COMS system this also enabled SCIL to establish the needed ratios across staff payroll via SCIL’s different funding sources. A report can be given to accounting at any time to ensure quality control within the Quick books record keeping as well. SCIL implemented a petty cash system with the increase of petty cash to \$500.00. The petty cash is kept in a lock box in the Executive Directors office. Petty cash will only be used for reimbursements under \$50.00 and with proper documentation, such as a receipt or invoice. Anything over \$50.00 MUST have prior authorization before purchase and will only be reimbursed via check and this could take up to two weeks.</p> <p><i>Anticipated Completion Date & Contact: Contact- Harvey</i></p>	<p><i>Approval Request (PAR). SCIL continues using the PAR regardless of the amount or how money is spent.</i></p> <p><i>SCIL staff still using COMS as the database system to clock-in and clock-out along with the hard timesheet copy to accurately allocate SCIL staff work hours and properly distribute across SCIL funding sources.</i></p> <p><i>SCIL staff still updating consumers notes in COMS database every time there is contact/service (s) with/to a consumer to ensure proper backup documentation for all funding sources.</i></p>	

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>Brooks & Stephen Wicker Fiscal revisions Completion date - 9/23/2020 COMS clock in/out, Petty Cash record keeping- Completed - 10/2019 implemented and on-going Contact- Harvey Brooks & Nicholl Hand</p> <p>Management Response as of October 23, 2020: Concur. SCIL continues to work with the CPA ensuring all Budgets and financial reports are up to date. The 2020 budget was submitted to VR and approved (see attached). SCIL also recently completed the first revision of the Fiscal Policy and Procedures. The Fiscal P&P was submitted to the board on 10/02/2020 and is awaiting feedback and any changes. (please note the copy attached may not be the final</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p> edition as we are awaiting possible edits) Currently SCIL is working hand in hand with Paul Martell at VR to continue our VR Cost Reimbursement Plan. SCIL has all Deliverables and supporting documents submitted up through September 2020. SCIL also implemented a new Purchase Approval Request (PAR) Form. This form is used regardless of the amount or how the money is spent, Ex. Check, card etc. (see attached, Credit Card will be added and petty cash deleted as it was just approved and we don't physically have a card yet). SCIL also implemented a new Mileage Tracking /reimbursement form. (see attached) At the request of VR and the SCIL management team; On </p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>10/8/2020 at the SCIL Board Meeting a SCIL credit card was voted on and approved. This will eliminate the need for petty cash in SCIL's general use and the SCIL van gas/upkeep. The SCIL Credit Card is in the SCIL Fiscal Policy and Procedure to ensure proper usage and documentation (see pg. 31 in the Fiscal P&P). The credit card eliminates the need for a SCIL petty cash all together. At the 10/08/2020 SCIL Board meeting the Board voted for all petty cash accounts to be eliminated. The petty cash will be reconciled and deposited at the bank once the C.C is secured. All ledgers and receipts of the Petty Cash will be filed and kept for 3 yrs.</p> <p>All staff continue to clock in using the COMS database. This ensures all staff time is</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>distributed properly across the SCIL funding ratios. All consumer contact is also notated in the COMS database to ensure proper back up documentation for all funding sources.</p> <p><i>Anticipated Completion Date and Contact:</i></p> <p>Contact- Harvey Brooks, Nicholl Hand, & Stephen Wicker Fiscal Policy & Procedure Rough draft completed- 10/02/2020 (waiting Board approval) PAR Form completed -07/2020 Budget approved with proper allocation completed implemented and on-going- 06/01/2020 COMS clock in/out, Petty Cash record keeping- Completed -10/2019 implemented and on-going Contact- Harvey Brooks & Nicholl Hand</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>Management Response as of April 23, 2021: SCIL continues to work with the CPA ensuring all budgets and financial reports are up to date. (see attached). SCIL has in place the Fiscal policy and procedures after SCIL board member’s approval on 10/20/20. SCIL had eliminated the use of petty cash and implemented the use of debit card since January 2021 after the SCIL board approved it. The SCIL debit card is in the SCIL Fiscal Policy and procedure to ensure proper usage and documentation (pg. 31 in the Fiscal P&P). SCIL debit card is kept in the Executive Director office. SCIL keeps using the Milage Tracking/ reimbursement form implemented on 10/20/20 (See attached). All ledgers and</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>receipts of the Petty Cash has been filed and will be kept for 3 yrs. SCIL will keep all the receipts for debit card purchases for five years.</p> <p>A new Purchase Approval Request (PAR) form has been implemented after SCIL Board members approval on 10/8/2020 SCIL Board meeting. This form is used regardless of the amount or how the money is spent (See attached). SCIL keeps using the Mileage Tracking/reimbursement form implemented 10/20. (See attached).</p> <p>SCIL staff will continue using COMS database system to clock in and clock out along with a hard copy time sheet to accurately allocate SCIL staff work hours and properly distributed across SCIL funding sources. Also,</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>consumers are entered in COMS database every time SCIL staff contact a consumer to ensure proper back up documentation for all funding sources.</p> <p><i>Anticipated Completion Date and Contact:</i> Completed Contact- Harvey Brooks, Paola Villanueva, & Stephen Wicker</p> <p>Fiscal Policy & Procedure – approved by SCIL Board members on 10/20/20. Purchase Approval Request Form - approved by SCIL Board members on 07/2020</p> <p>Budget approved with proper allocation completed implemented and on-going- 06/01/2020. COMS clock in/out, and hard copy timesheet implemented on-going on bases. Petty Cash eliminated and a SCIL debit card has been implemented since 10/20/20.</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>Contact- Harvey Brooks & Paola Villanueva</p> <p>Management Response as of October 23, 2021 SCIL continues working with CPA, Stephen Wicker, ensuring all Budgets Reconciliation, Invoices and Financial Reports are accurate and up to date. Mr. Wicker oversees the finances and ensure the expenses funded through DVR’s contract are in compliance.</p> <p>SCIL continues using the Fiscal Policy and Procedures on 10/20/20 which was approved by the SCIL Board.</p> <p>SCIL has been using a debit card since January 2021 after SCIL board approval. The debit card has eliminated the use of petty cash. The SCIL debit card is in the SCIL Policy and Procedures</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>to ensure proper usage and documentation (pg.31 in the Fiscal Policies & Procedures). SCIL will keep all the receipts for debit card purchases for five years. SCIL’s debit card is kept locked up in the SCIL Executive Director’s office.</p> <p>SCIL continues using the Mileage tracking/ reimbursement forms implemented since 10/20/20.</p> <p>SCIL continues using the Purchase Approval Request (PAR) form approved by the SCIL board member on 10/8/2020. This form is used regardless of the amount or how money is spent. The SCIL staff is still using COMs as the database system to clock-in and clock-out along with a hard copy timesheet to accurately allocate SCIL staff work hours</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		<p>and properly distribute across SCIL funding sources. Consumer contacts are updated in the COMs database every time there is a contact with a consumer to ensure proper back up documentation for all funding sources.</p> <p><i>Anticipated Completion Date & Contact</i> <i>Completed</i> Fiscal policies and Procedures- November 2020 Implemented and is on-going Debit Card – January 2021 Implemented and is on-going Mileage tracking/ reimbursement forms- November 2020 Implemented and is on-going Purchase Approval Request (PAR) form- November 2020</p>		

Department of Education
Office of Inspector General – Internal Audit
Thirty Month Status Report on: Suncoast Center for Independent Living, Inc. (SCIL)
Report # A-1819-027 Issued: October 23, 2019
Status as of April 23, 2022

Finding	Recommendation(s)	Previous Management Responses	Management Response as of April 23, 2022	Anticipated Completion Date & Contact
		Implemented and is on-going COMS clock in/out November 2019 Implemented and is on-going Contact Harvey Brooks & Paola Villanueva		