

**Department of Education**

**Office of Inspector General – Internal Audit**

**Six-Month Status Report on: TPCA – Bay County School Board**

**Report # A-1415-022**

**Issued: September 22, 2016**

**Status as of March 22, 2017**

<b>Finding</b>	<b>Recommendation(s)</b>	<b>Management Response as of September 22, 2016</b>	<b>Management Response as of March 22, 2017</b>	<b>Anticipated Completion Date &amp; Contact</b>
The school district did not submit the CBWE rating forms to DVR	We recommend the school district submit the CBWE rating forms for each student each month that the student is employed.	During the review period, the Employment Specialists failed to submit all CBWE rating forms each month. Unfortunately, the Employment Specialists were under the impression only one rating form was needed for each CBWE experience period. We provided paper copies, but those reports could not be put in REBA reporting system after the fact. This area of concern has been addressed. Beginning in the 2015-2016 school year, employer rating forms are now entered into REBA monthly for those students participating in CBWE.	As a result of the audit the VR Employment Specialists working for Bay District Schools have submitted employer rating forms into the REBA system each month for every student participating in CBWE. This began at the start of the 2015-2016 school year and continues this school year, 2016-2017, as well	August, 2015 – Contact person: Pat Martin
School district expenditures did not conform to the agreement.	We recommend the school district ensure funds are spent in accordance with the agreement.	In the 2013-2014 school year, Bay District Schools employed three Employment Specialists, paid through the VR TPCA. This was allowed by the TPCA for 13-14. On June 5, 2014 we were notified that the number of Employment Specialists per district could not exceed two for the 14-15 year,	As a result of the audit Bay District Schools employed only two Employment Specialists paid through the VR TPCA for school year 2015-2016. Those two were Donnie Ramsey and Carol Negrin. The same is true for	August, 2015 – Contact person: Pat Martin

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		<p>However, the amount of money we would receive under the 14-15 TPCA, \$62,960, was sufficient to employ three persons as Employment Specialists as we had done in 13-14. At this point, we asked the ESE job coach (paid entirely from non – TPCA funds) to see if continuing to employ three Employment Specialists, partially paid from the TPCA funds would be permitted. The ESE job coach emailed the local VR contact. The VR contact called the VR Transition Administrator and replied, "...the reimbursement that is received from VR can be used to pay a third Employee Specialist as well." Further she wrote, "VR does not have a say in how the school board chooses to disburse the funds, so if the school board decided to spread the funds out to pay a third Employment Specialist, then that is allowed."</p>	<p>the present school year, 2016-2017.</p>	

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		<p>Relying on this guidance, we continued to employ a third Employment Specialist using TPCA funds.</p> <p>We would like to point out the Employment Specialist’s work was entirely in line with the grant’s stated purpose of expanding work and career based experience for VR transition students. The third Employment Specialist did the exact same job as the other two TPCA funded Employment Specialists. She worked with students with disabilities to provide work experiences and job placements. She did not however enter any of the paperwork into the REBA system. We viewed her as an "extra" and so all REBA paperwork associated with the students she worked with were entered under our other two Employment Specialists.</p>		

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<p>The school district did not submit the CBWE rating forms to DVR</p>	<p>We recommend DVR ensure the school district submits the CBWE rating forms in accordance with the agreement terms and maintain copies of the reports in the case record per the agreement.</p>	<p>DVR will provide technical assistance to Bay County School Board (SD) to ensure that the CBWE rating forms are submitted to DVR per contract requirements. DVR will also update contract wording for the next cycle to better address CBWE rating form process requirements.</p>	<p>Brandi Boyer, VR Counselor assigned to this TPCA, now receives CBWE rating forms on a monthly basis from the Bay County School Board.</p> <p>TPCAs are in the planning stages of being re-written for the 2017-2018 school year. Language will be included to address this requirement.</p>	<p>Complete</p> <p>July 1, 2017</p> <p>Cacetha Sims 245-3373</p>
<p>School district expenditures did not conform to the agreement.</p>	<p>We recommend DVR more closely review expenditures to ensure they are appropriate and align with the agreement. We further recommend DVR review previous and current expenditures for unallowable expenses, such as those identified in our audit, and seek repayment from the school district for those</p>	<p>DVR Contracts and Field Services’ staff will establish what defines appropriate expenditures as they relate to the TPCA agreement and educate school districts regarding allowable expenditures. DVR is not seeking repayment of funds from the school district, as further review of the expenditures revealed there was a Contract Manager and DVR</p>	<p>TPCAs are in the planning stages of being re-written for 2017-2018 school year. New TPCA language will include expenditures based on salary only specific to each school board’s staffing needs.</p>	<p>July 1, 2017</p> <p>Cacetha Sims 245-3373</p>

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	expenses deemed unallowable.	Field services training issue. The Bureau of Vendor and Contracted Services will address this issue and take appropriate action.		
Invoices were not approved timely.	We recommend DVR review and approve invoices in accordance with the Florida Statute.	DVR will ensure that all invoices are approved in a timely manner and the contract manager documents delays in the processing of invoices.	A standard has been set requiring the CM to process all invoices within three business days of receiving all required information.	Complete & Ongoing  Cacetha Sims 245-3373