



**Quality Assurance and Compliance
Desk Monitoring Review
for
Perkins Career and Technical Student Organizations**

Florida Future Business Leaders of America-Phi Beta Lambda
Association, Inc.

February 26-28, 2018

Final Report

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**Florida Future Business Leaders of America-Phi Beta Lambda Association, Inc.
Career and Technical Education
Quality Assurance and Compliance Monitoring Report**

I. INTRODUCTION

The Florida Department of Education (FLDOE), Division of Career and Adult Education (division), in carrying out its roles of leadership, resource allocation, technical assistance, monitoring and evaluation, is required to oversee the performance and regulatory compliance of recipients of federal and state funding. The Quality Assurance and Compliance section is responsible for the design, development, implementation and evaluation of a comprehensive system of quality assurance including monitoring. The role of the quality assurance system is to assure financial accountability, program quality and regulatory compliance. As stewards of federal and state funds, it is incumbent upon the division to monitor the use of workforce education funds and regulatory compliance of providers on a regular basis.

II. AUTHORITY

The FLDOE receives federal funding from the U.S. Department of Education (USDOE) for Career and Technical Education (CTE) under the Carl D. Perkins (Perkins) Career and Technical Education Act of 2006 and for Adult Education (AE) under the Adult Education and Family Literacy Act of 1998. FLDOE awards subgrants to eligible providers to administer local programs. FLDOE must monitor providers to ensure compliance with federal requirements, including Florida's approved state plans for CTE and adult education/family literacy. Each state shall have procedures for reviewing and approving applications for subgrants and amendments to those applications, for providing technical assistance, for evaluating projects, and for performing other administrative responsibilities the state has determined are necessary to ensure compliance with applicable statutes and regulations pursuant to 34 CFR 76.770, Education Department General Administrative Regulations (EDGAR) and the Uniform Grant Guidance (UGG) for grant awards issued on or after December 26, 2014. The Florida Department of Education, Division of Career and Adult Education is required to oversee the performance of subgrantees in the enforcement of all laws and rules (Sections 1001.03(8) and 1008.32, Florida Statutes).

Additional citations noting pertinent laws and regulations and authority to monitor are located in the 2017-2018 Quality Assurance Policies, Procedures, and Protocols, Module A, Section 1.

III. QUALITY ASSURANCE POLICIES, PROCEDURES, AND PROTOCOLS

The Quality Assurance Policies, Procedures, and Protocols manual was revised in the 2017-18 program year. The manual is provided to each provider prior to the monitoring visit. The manual provides a summary of each facet of the monitoring design and the process. It also contains protocols that may be used as agencies are monitored or reviewed. References may be made to the manual in this document; it is located on the division's website at <http://fldoe.org/academics/career-adult-edu/compliance>.

IV. PROVIDER SELECTION

Various sources of data are used throughout the implementation of the quality assurance system. The monitoring component of the system is risk-based.

Risk assessment is a process used to evaluate variables associated with the grants and assign a rating for the level of risk to the department and the division. A risk matrix, identifying certain operational risk factors is completed for each provider. The risk matrix for each program monitored is located in Appendix A. The results of the risk assessment process and consideration of available resources are used to determine one or more appropriate monitoring strategy(ies) to be implemented.

The monitoring strategy for Florida Future Business Leaders of America – Phi Beta Lambda Association, Inc. (FLFBLA-PBL) was determined to be a desk monitoring review. Notification was sent to Mr. Ronald W. Pierce, chairman, FLFBLA-PBL on November 17, 2017. The designated representative for the agency was Ms. Jody Jones, state advisor, FLFBLA-PBL

The desk monitoring review for the agency was conducted on February 26-28, 2018 by a representative of the Quality Assurance and Compliance section of the division: Ms. Christine Walsh, program specialist.

V. Florida Future Business Leaders of America-Phi Beta Lambda Association, Inc.

The provider was awarded the following grants for FYs 2014 -15, 2015-16 and 2016 -17:

2015-2016

<u>Grant</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended Funds</u>
Perkins – CTSO Leadership	185-1626A-6PL01	\$ 44,331.00	\$ 0.00

2016-2017

<u>Grant</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended Funds</u>
Perkins – CTSO Leadership	185-1627A-7PL01	\$ 46,183.00	\$ 0.00

2017-2018

<u>Grant</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended Funds</u>
Perkins – CTSO Leadership	185-1628A-8PL01	\$ 40,784.00	N/A

Additional information about the provider may be found at the following web address:

<https://www.floridafbla-pbl.com>

VI. MONITORING ACTIVITIES

The desk monitoring review activities included administrative, financial, review of deliverables and an exit conference call.

Exit Conference

The exit telephone conference was conducted via conference call on April 20, 2018. The participants are listed below:

Name	Title	Exit
Jody Jones	State Advisor	X
FLDOE		
Tashi Williams	Director, FDOE	X
Christine Walsh	Program Specialist, FDOE	X

Records Review

Program, financial and administrative records were reviewed. A complete list is provided in section VII, item B. Policies and procedures were also reviewed.

VII. RESULTS

A. **ADMINISTRATION** refers to the management and/or supervision of programs, structure of programs and services, grant oversight and other administrative areas.

- The day to day operations of FLFBLA-PBL is run by a board approved state advisor. The state advisor is a contracted position that is renewed every five years.
- The state advisor is responsible for managing the FDOE grant, submitting completed quarterly deliverables to FDOE, as well as other duties detailed in the state advisor's contract.
- FLFBLA-PBL is governed by a Board of Directors that includes a president and other officers and representatives from throughout the state.
- FLFBLA-PBL does not have staff development training, but multiple training opportunities are provided to district advisors and school guidance counselors.
- Although the FLFBLA-PBL student registration form does not include a location for students to self-declare a disability, they are made aware of any special accommodations that students may need from school guidance counselors. The student is able to self-declare a disability on all conference registrations.
- FLFBLA-PBL retains accounting records for a minimum of seven years.

B. **RECORDS REVIEW** refers to a review of the records and documents that demonstrate compliance with federal and state rules and regulations. Samples of financial and programmatic records are reviewed.

- FLFBLA-PBL policies and procedures (conflict of interest, allowability, cash management, travel)
- The agency did not have any grant funded travel. Therefore, travel records were not reviewed.
- Fiscal years 2015/16, 2016/17 all quarterly deliverables and 2017/18 available quarterly deliverables
- The state advisor's contracted services contract
- FLFBLA-PBL membership forms and conference registration forms
- FLFBLA-PBL bank statements and checks showing items paid by the state advisor
- The completed Desk Monitoring Review packet

FINDINGS AND ACTION

- Finding B1: FLFBLA-PBL does not have all the written policies and disclosures required in the UGG. Lacking are the following policies and disclosures: Fraud UGG 200.113, Inventory/Equipment UGG 200.313, Procurement UGG 200.318, 200.320 and Gratuity UGG 200.113. Although the organization does have policies regarding conflict of interest UGG 200.112, allowability UGG 200.302(b)(7), 200.420, cash management UGG 200.302 and travel UGG 200.474 they are not specific enough to insure proper handling of grant funds.
 - Corrective Action B1 – FLFBLA-PBL must establish written policies with regards to fraud, inventory/equipment, procurement and gratuity. The policies/disclosures for conflict of interest, allowability, cash management and travel need to be revisited to be made more specific to grant requirements. The providers travel policy must include the reimbursement rate for mileage as well as meals and a description of any other allowable or non-allowable items.

C. **FINANCIAL** refers to aspects of the federal fiscal requirements that providers must meet when expending federal funds, including financial management, procurement, inventory management, and allowable costs.

- The sole use of the federal grant award money is for the contracted services of the state advisor.
- FLFBLA-PBL has financial policies and procedures.
- The annual budget is prepared by the Treasurer, State Adviser and the association accountant and presented to the Board for approval.
- The state advisor has signature authority on all purchases. Checks \$10,000 or more require the approval of two board officers unless it has been previously approved by a contract, budget or motion of the board.
- Records of signed checks were reviewed by the monitoring staff.
- 2015/16 quarterly deliverables submitted to FDOE were not submitted timely for FY 2015/16. However, quarterly deliverables for FY 2016/17 were submitted within twenty calendar days of the quarter close and received on time. For FY 2017/18 the quarter one deliverables were sent in on time. However, quarter two and quarter three deliverables were submitted late.

FINDINGS AND ACTION

- Finding C1: The provider failed to submit multiple quarterly invoices and deliverables in accordance with the requirements set forth in the Invoicing Procedures listed in the Perkins 2017-2018 CTSO RFA.
 - Corrective Action C1: The provider must abide by the invoice submission deadlines as stated in the CTSO RFA. Failure to do so will result in delays in payment and/or non-payment for completed deliverables.

VIII. REQUIRED RESOLUTION ACTIVITIES

CAREER TECHNICAL EDUCATION

1. Corrective Action Plan (findings) –FLFBLA-PBL is required to complete a corrective action plan.

IX. SUMMARY

Once the desk monitoring review is completed, including receipt of requested information, a draft report will be forwarded to the provider for review. Comments are accepted and considered. The final report will be completed, forwarded to the President of the Board of Directors with a copy to the appropriate parties, and is posted on the department's website at the following address: <http://fldoe.org/academics/career-adult-du/compliance>.

The division will issue a closure notice to the President of the Board of Directors and contact designee once all outstanding resolution items have been completed.

On behalf of the department, the monitor, Ms. Christine Walsh, extends her appreciation to all participants in the FLFBLA-PBL desk monitoring review. Special thanks is offered to Ms. Jody Jones for her participation in this process.

APPENDIX A
 Florida FBLA-PBL Association, Inc.
 Career and Technical Education
 Risk Matrix

Risk Scores Matrix for Non-Colleges Receiving Career and Technical Education (CTE) Carl D. Perkins Grants					
Agency Name: FLA FBLA-PBL ASSC. INC					
Program type: CTE					
Target Year: 2015-2016					
Monitoring Year: 2017-2018					
Metric	Scaling	Point Value	Points Assigned	Weight	Total Metric Points
*Last Monitored	7 or More	7	7	<u>X 10</u>	70
	5-6	5			
	3-4	3			
	0-2	1			
Total Perkins Budget Allocated Value	Upper Quartile	7	5	<u>X 8</u>	40
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
# Perkins Grants Value	4 or More	7	1	<u>X 8</u>	8
	3	5			
	2	3			
	1	1			
Perkins Director Change Value	Yes	7	0	<u>X 6</u>	0
	No	0			
Perkins Funds Remaining Point Value	Upper Quartile	7	0	<u>X 4</u>	0
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
AGENCY RISK SCORE:					118

*Compliance monitoring last visit: N/A

*Data sources used for calculations: **Prior to July 1, 2016**

APPENDIX B

Florida Future Business Leaders of America – Phi Beta Lambda
Resolution Action Plan

Findings	Corrective Actions	Agency Response	Person Responsible	Projected Date of Completion
<p>Finding B1: FLFBLA-PBL does not have all the written policies and disclosures required in the UGG. Lacking are the following policies and disclosures: Fraud UGG 200.113, Inventory/Equipment UGG 200.313, Procurement UGG 200.318, 200.320 and Gratuity UGG 200.113. Although the organization does have policies regarding conflict of interest UGG 200.112, allowability UGG 200.302(b)(7), 200.420, cash management UGG 200.302 and travel UGG 200.474 they are not specific enough to insure proper handling of grant funds.</p>	<p>Corrective Action B1: FLFBLA-PBL must establish written policies with regards to fraud, inventory/equipment, procurement and gratuity. The policies/disclosures for conflict of interest, allowability, cash management and travel need to be revisited to be made more specific to grant requirements. The providers travel policy must include the reimbursement rate for mileage as well as meals and a description of any other allowable or non-allowable items.</p>	<p>We acknowledge that the policies need to be established and/or updated. This is on the agenda for the Board of Directors meeting that is to be held on July 21 and 22.</p>	<p>Jody Jones and Florida FBLA-PBL Board of Directors</p>	<p>July 30, 2018</p>
<p>Finding C1: The provider failed to submit multiple quarterly invoices and deliverables in accordance with the requirements set forth in the Invoicing Procedures listed in the Perkins 2017-2018 CTSO RFA.</p>	<p>Corrective Action C1: The provider must abide by the invoice submission deadlines as stated in the CTSO RFA. Failure to do so will result in delays in payment and/or non-payment for completed deliverables.</p>	<p>Phase 1 was submitted on time and received. Phase 2 was mailed from a post office in Tallahassee on time. It was not returned but DOE says it was not received. Phase 3 was a few weeks late. All future invoices will be on time.</p>	<p>Jody Jones</p>	<p>June 20, 2018</p>
<p>Plan submitted by (name and title): Jody A. Jones, State Adviser Date: June 20, 2018</p>				
<p>Plan accepted by: Christine Walsh Date: June 20, 2018</p>				
<p>Status of Action Plan (to be completed by FDOE staff):</p>				
<p>Date:</p>	<p>Status of Plan Completion:</p>			