



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

**Quality Assurance and Compliance
Virtual Desk Monitoring Review
for
Adult Education and Career and Technical Education**

Madison County District School Board

April 26 – 30, 2021

Final Report

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**Madison County District School Board
Adult Education and Career and Technical Education
Quality Assurance and Compliance Monitoring Report**

I. INTRODUCTION

The Florida Department of Education (FDOE), 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 (QAC) 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 FDOE receives federal funding from the U.S. Department of Education (USDOE) for Career and Technical Education (CTE) under the Carl D. Perkins (Perkins) Strengthening Career and Technical Education for the 21st Century Act, and Adult Education (AE) under the Workforce Innovation and Opportunity Act (WIOA) of 2014. FDOE awards sub-grants to eligible providers to administer local programs. FDOE 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 sub-grants 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 sub-grantees 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 2020-21 Core Monitoring Guide, which is posted on the Department's website at <https://www.fl DOE.org/academics/career-adult-edu/compliance/>.

III. QUALITY ASSURANCE CORE MONITORING GUIDE

The Quality Assurance Policies, Procedures and Protocols manual were discontinued after the 2019-20 program year. The Quality Assurance and Compliance section will now operate from the Core Monitoring Guide (CMG). The guide provides a summary of each Core Activity and the objective of the monitoring design and process.

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 in Appendix A. The results of the risk assessment process and consideration of available resources are used to determine one or more appropriate monitoring strategies to be implemented.

The QAC section may apply any specific monitoring strategy to any federal or state-funded provider at any time. There may be circumstances that may warrant onsite monitoring, desk monitoring review or other strategies regardless of a provider's risk matrix score.

The monitoring strategy for Madison County District School Board (MCDSB) was determined to be a virtual desk monitoring review (VDMR). The monitor Notification letter was sent to Ms. Shirley Joseph, superintendent, Madison County District School Board on December 1, 2020. The designated representative for the agency was Ms. Lisa Roderick.

The representative of the division conducting the VDMR was program specialist Mr. Orion Price of the Quality Assurance and Compliance section.

V. MADISON COUNTY DISTRICT SCHOOL BOARD

ENROLLMENT:

Fiscal Year (FY) 2018-19

CTE (possible duplication at program level): Secondary – 2,564

AE: 87

The provider was awarded the following grants for FY's 2018-19, 2019-20 and 2020-21:

Finance*

FY 2018-19

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Adult General Education	400-1919B-9CG01	\$ 58,836.00	\$ 4,787.82
Perkins Secondary	400-1619B-9CS01	\$ 37,054.00	\$ 1,206.49
Perkins Rural	400-1619B-9CR01	\$ 21,177.00	\$ 0.00

FY 2019-20

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Adult General Education	400-1910B-0CG01	\$ 58,859.00	\$ 6,817.25
Perkins Secondary	400-1610B-0CS01	\$ 48,521.00	\$ 10,357.00
Perkins Rural	400-1610B-0CR01	\$ 22,119.00	\$ 3,402.00

FY 2020-21*

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Adult General Education	400-1911B-1CG01	\$ 58,840.00	\$ N/A
Perkins Secondary	400-1611B-1CS01	\$ 37,909.00	\$ N/A
Perkins Rural	400-1611B-1CR01	\$ 29,639.00	\$ N/A

* Final project disbursement reports not available at the time of this writing.

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

<https://www.madison.k12.fl.us/>

VI. MONITORING ACTIVITIES

The monitoring activities included pre- and post-visit planning, an entrance and exit conference, records review and interviews with administrators when necessary.

Onsite Visits

No onsite visits were made during the VDMR process.

Entrance and Exit Conferences

An introductory teleconference for MCDSB was conducted on April 26, 2021. The exit teleconference was conducted on April 30, 2021. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Lisa Roderick	Director AE & CTE	X	X
Jenifer Williams	Assistant to Special Programs Coordinator	X	X
Rose Raynak	Finance Director	X	X
FDOE Monitoring Team			
Orion Price	Program Specialist, QAC, FDOE	X	X
Charles Davis	Program Specialist, QAC, FDOE	X	X

Interviews

MCDSB administrators were available via teleconference for interviews, if necessary.

Records Review

Program, financial and administrative records were reviewed. A complete list is provided in section VII, item F. Policies and procedures were reviewed and discussed at various times during the visit.

VII. RESULTS

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

- Lisa Roderick manages the CTE and AE grants for MCDSB
- All approval processes within the MCDSB have policies and procedure guidelines that the district is required to follow with all grant applications submitted to the FDOE.
- The AE and CTE director worked with her financial director, superintendent, advisory committees, and district finance staff to ensure the needs of the programs are met. Once those needs are addressed and included in the grant applications, they are reviewed and approved by the superintendent before being submitted to the FDOE.
- Once approved by FDOE, the AE and CTE grants for MCDSB are distributed by Lisa Roderick. All program areas follow the same financial tracking and oversight procedures.
- The comprehensive local needs assessment (CLNA) included in the MCDSB Perkins grants required consultation with numerous community and business leaders. These stakeholders include teachers; local business owners; community leaders; prior students; and the MCDSB are the educational specialists that meet annually.
- MCDSB offers many opportunities for district-wide training and professional development. For example, AE and CTE administrative staff participate in annual conferences within their program areas, while FDOE sponsored training events and webinars such as the Florida Association for Career and Technical Education (FACTE) and Workforce Education District Data Advisory Council (WEDDAC) conferences are attended.

B. DATA AND ASSESSMENT: refers to all the components of the data and assessment system, including test administration, test security, data collection, entry, and reporting, as well as procedures. The use of data in program decision-making is also explored and commented upon.

- MCDSB utilizes the Skyward® system for their student information system (SIS) and management information system (MIS).
- Training is provided for staff on the National Reporting System requirements (AE only), data collection procedures, data entry and all other areas of the MIS. Administrative staff also participate in FDOE training annually and upon hiring.
- All the data elements required of their local MIS were included in the MIS system. Inventory screenshots were used to verify inventory during the VDMR.
- MCDSB's registration forms include student "release of information" clauses as required by the Family Educational Rights and Privacy Act (FERPA). District registration form uploaded as evidence.
- Program staff verifies student data before records are uploaded to the SIS. Data is then manually entered within the SIS to ensure accuracy before submission to the FDOE.
- The district has internal controls that ensure everyone has access to a specific part of the MIS needed to complete tasks and prevent too many people from being able to view sensitive student data. This also acts as a check and balance for accuracy when inputting data into the system.
- Samples of AE student data were reviewed and verified for accuracy as part of the VDMR.
- Testing was incorrectly updated by showing the Student's Learning Completion Point (LCP) was tested inside the LCP range and not above the qualifying score. The student had a test score of 570 which does not qualify for level H on the TABE 11 Reading post-test. The mark required to reach the LCP H would be 575 or higher. Records indicate the student incorrectly received LCP H. This is considered a finding.
- MCDSB was asked to submit all student data to the FDOE for review. During the process of submitting the industry certifications, the charter school took 44 days to supply the five missing certifications requested on Monday, April 26, 2021. The documents were delivered to Ms. Roderick on June 9, 2021. Due to the significant length of time and the delay in providing the requested documents to the district, this is a finding.

FINDING AND ACTION

- Finding B1: Testing was incorrectly updated by showing the Student's LCP was tested lower than the required score to be qualified to receive the LCP received. Records indicated the student data reflected the incorrect LCP. This is considered a finding.
 - Corrective Action B1: The AE director shall provide a memo of attestation stating that they accept the finding due to the error made on student data submitted to the state. No further action will be required.
- Finding B2: The provider failed to establish and maintain adequate internal controls between the District and Charter School for data sharing information; this is a violation of UGG 2 CFR 200.303 "Internal Controls."
 - Corrective Action B2: Draft a written policy and procedure between Madison County District School Board and the Charter School to improve data sharing information guidelines.

C. **CURRICULUM AND INSTRUCTION:** refers to those elements that contribute to Student learning and skill acquisition.

- The district provides multiple resources for students to be successful. Some resources are CareerSource North Florida, dual enrollment with local Colleges, and certification testing available for multiple careers needed in CLNA.
- No reasonable services and accommodations are denied to those students who self-declared a disability. They refer to disabled students as exceptional and have a comprehensive policy and procedure to identify and cater to their needs. Once the Student self-identifies as disabled during registration, the school keeps the student's professional caregiver's recommendation and forms on file.
- CTE students can participate in multiple Career and Technical Student Organizations (CTSO), internships within the community and other work-based learning.
- AE instructors are trained to incorporate CTE skills and related content into daily classroom instruction.
- The district has a memorandum of understanding (MOU) with CareerSource North Florida to provide career services and training for students.
- MCDSB has a dual enrollment articulation agreement with the local college, Riveroak Technical College (RTC). The district submitted the Dual Enrollment Articulation Agreement as the evidence for RTC that breaks down requirements for students to participate in the program.
- Tests of adult basic education 11 and 12 (TABE 11/12) are used for student skill level assessment. All TABE test proctors are certified as required by FDOE and the testing companies. Certifications of instructors were included showing that all test proctors are certified as evidence.

D. **TECHNOLOGY AND EQUIPMENT:** refers to a review of the technology and equipment used by students and instructors in the classroom; addresses access, availability, innovation, use and condition.

- All inventory criteria set forth by EDGAR and the UGG are included within the inventory management system. The inventory management system was verified during the VDMR.
- Photographic evidence of inventory was reviewed as part of the VDMR process.
- The district has a technology plan that includes policies on new equipment requests, equipment safety/storage and disposal of old inventory.
- There have been no reports of stolen or lost equipment over the previous three fiscal years.

E. **ACCESS AND EQUITY:** Refers to compliance with the requirements of federal non-discrimination laws as relating to recruitment, enrollment, participation, and completion of programs.

- The Office of Equal Educational Opportunity (OEEO) for school districts is responsible for monitoring and overseeing civil rights compliance obligations. Should you have any questions or concerns, please contact the OEEO at 850-245-0511.

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

- Size, scope and quality review
- CLNA
- MIS data quality checklists
- District policies and procedures for finance and procurement
- District technology plan
- Student and employee handbooks
- Inventory records
- Procurement records
- Memorandums of Understanding (MOUs) and articulation agreements
- Advisory committee records – agendas, sign-in sheets, etc.

- District professional development and training records – agendas, sign-in sheets, training materials, etc.
- AE and CTE student data review

G. 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 district has financial policies and procedures to ensure the efficient management of CTE and AE grant funds that filter through multiple school board members. Ms. Roderick is the point of contact that filters information from the lowest levels (teachers needing supplies) to the writing of the grants to ensure that all needs are met.
- MCDSB uses the Skyward® MIS data system to track all expenditures driven through budgets. Spreadsheets are utilized to track the progression of spending under each category to ensure spending is on track for end-of-year finalization on project disbursement forms (DOE399 for CTE, DOE499 for AE) to be submitted to the DOE.
- MCDSB has detailed and thorough procedures for procuring equipment and inventory funded by its federal grants. Because MCDSB is a small district; all expenditures must receive final approval from the district board of directors and superintendent before being finalized and submitted for purchasing.
- Program directors and administrative staff meet bi-monthly to review expenditure reports and to determine a grant's current financial standing. Budget amendments are submitted to the FDOE as needed. The financial director works with the personnel director and superintendent directly on all financial interests within the district.
- Monitoring staff conducted a budget analysis of MCDSB's FDOE grants. Upon review, the following non-compliance findings were discovered:
 - (G1): A grant budget analysis was conducted on MCDSB's grant narratives which resulted in multiple errors between the original grant and the DOE Final Disbursement Report (399 CTE, 499 AE) which included the following errors:
 - Expenditures in several object codes were not previously approved by FDOE, with no record of any budgetary amendments submitted to FDOE to authorize the new object codes.
 - Project 400-1919B-9CS01- object codes 640 and 750
 - Project 400-1910B-0CS01- object codes 640 and 751
 - Project 400-1610B-0CR01- object code 751
 - Project 400-1919B-9CG01- object code 221
 - Project 400-1910B-0CG01- object code 210
 - Expenditures in several object codes were overspent from the original grant approved by the FDOE compared to the DOE 399/499s with no record of budget amendments submitted to FDOE to reconcile grant to match DOE 399/499s.
 - Project 400-1910B-9CS01- object codes 120, 210, 220, 221, 230, 240, 330, 360 and 730
 - Project 400-1919B-9CS01- object codes 330 and 510
 - Project 400-1619B-9CR01- object codes 120, 210, 220, 230, 240 and 330
 - Project 400-1919B-9CG01- object codes 240, 330, 370, 390 and 520

FINDING AND ACTION

- Finding G1: The provider failed to request a budgetary amendment to create an object code for an expenditure that was not previously approved in their original grant application. Furthermore, budgetary amendments were not filed for any overtures of spending on across multiple project numbers and object codes. This violates the Project Application and Amendment Procedures for Federal and State Programs (Green Book), Section B "Project Amendments."
 - Corrective Action G1: (1) The CTE director shall provide a memo of attestation stating the district acknowledges the finding. No other action is required.

H. COLLABORATION: refers to the collaborative agreements, partnerships or memorandum of understanding (MOU) that are in place to benefit an agency's programs and students.

- MCDSB has multiple collaborations for articulation and MOUs within the local community. They often offer additional educational and job experiences to students within the district. The current partner is but not limited to:
 - CareerSource North Florida
 - Riveroak Technical College (RTC)

VIII. REQUIRED RESOLUTION ACTIVITIES

CAREER AND TECHNICAL EDUCATION

1. Corrective Action Plan – MCDSB is required to complete a CTE Corrective Action Plan.

ADULT EDUCATION

1. Corrective Action Plan – MCDSB is required to complete an AE Corrective Action Plan.

IX. SUMMARY

Once the VDMR is completed, including receipt of the additional requested information when applicable, a preliminary report is forwarded to the provider for review. Comments are accepted and will be considered at the discretion of the FDOE monitoring team lead. Once the final report is approved, it will be forwarded to the agency head with a copy sent to the provider designated contact person. The final report will be posted on the department's website at the following address: <http://fldoe.org/academics/career-adult-edu/compliance>.

Finally, the division issues a closure letter to the agency head and designated contact person. This letter indicates that all outstanding resolution items have been completed, when applicable, and that no further action is required. This letter will officially end your monitoring process.

On behalf of the department, the monitoring team extends its appreciation to all participants in the Madison County District School Board virtual desk monitoring review. Special thanks are offered to Ms. Lisa Roderick for her participation and leadership during this VDMR process.

APPENDIX A

Madison County District School Board
 Career and Technical Education
 Risk Matrix

**Risk Scores Matrix for Districts Receiving Career and Technical Education (CTE)
 Carl D. Perkins Grants**

Agency Name: **Madison County District School Board**
 Program Type: CTE
 Target Year: **2018-2019**
 Monitoring Year: **2020-2021**

Metric	Scaling	Point Value	Points Assigned	Weight	Total Metric Points
Number of Years Since Last Monitored	7 or More Years	7	5	<u>X 10</u>	50
	5-6	5			
	3-4	3			
	0-2	1			
Total Budget for all Perkins Grants Combined	Upper Quartile	7	1	<u>X8</u>	8
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
Number of Perkins Grants	4 or More	7	3	<u>X 8</u>	24
	3	5			
	2	3			
	1	1			
Change in Management Information Systems (MIS) from Previous Fiscal Year	Yes	7	7	<u>X 6</u>	42
	No	0			
Agency CTE Program Director Change from Previous Fiscal Year	Yes	7	7	<u>X 6</u>	42
	No	0			
Unexpended Funds from all Perkins Grants Combined	Upper Quartile	7	3	<u>X 4</u>	12
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
Number of Findings from the Office of the Auditor General	Upper Quartile	7	5	<u>X 4</u>	20
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
AGENCY RISK SCORE:					198

Data sources used for calculations: Prior to July 1, 2019

Madison County District School Board
Adult Education
Risk Matrix

Risk Scores Matrix for Districts Receiving Adult Education (AE) Grants					
Agency Name: Madison County District School Board					
Program Type: AE					
Target Year: 2018-2019					
Monitoring Year: 2020-2021					
Metric	Scaling	Point Value	Points Assigned	Weight	Total Metric Points
Number of Years Since Last Monitored	7 or More Years	7	5	<u>X10</u>	50
	5-6	5			
	3-4	3			
	0-2	1			
Total Budget for all Adult Education Grants Combined	Upper Quartile	7	1	<u>X 8</u>	8
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
Number of Adult Education Grants	4 or More	7	1	<u>X 8</u>	8
	3	5			
	2	3			
	1	1			
Change in Management Information Systems (MIS) from Previous Fiscal Year	Yes	7	7	<u>X 6</u>	42
	No	0			
Agency AE Program Director Change from Previous Fiscal Year	Yes	7	7	<u>X 6</u>	42
	No	0			
Unexpended Funds from all Adult Education Grants Combined	Upper Quartile	7	3	<u>X 4</u>	12
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
Number of Findings from the Office of the Auditor General	Upper Quartile	7	5	<u>X 4</u>	20
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
Adult Education Program Improvement Plan (AEPiP)	Target Not Met on 3 of 3 Indicators	5	3	<u>X 6</u>	18
	Target Not Met on 2 of 3 Indicators	3			
	Target Not Met on 1 of 3 Indicators	1			
	All targets met	0			
Agency Risk Score					200

Data sources used for calculations: Prior to July 1, 2019

APPENDIX B

Madison County District School Board
Required Action Plan

Finding	Required Action	Agency Response	Projected Date of Completion
<p>Finding G1: The provider failed to request a budgetary amendment to create an object code for an expenditure that was not previously approved in their original grant application. Furthermore, budgetary amendments were not filed for any overtures of spending on across multiple project numbers and object codes. This violates the <u>Project Application and Amendment Procedures for Federal and State Programs (Green Book), Section B "Project Amendments."</u></p>	<p>Corrective Action G1: The CTE & AE director shall provide a memo of attestation stating the district acknowledges the finding. No other action is required.</p>	<p>Memorandum of Attestation sent to FDOE.</p>	<p>07/06/2021</p>
<p>Finding B1: Finding B1: Testing was incorrectly updated by showing the Student's LCP was tested lower than the required score to be qualified to receive the LCP received. Records indicated the student data reflected the incorrect LCP. This is considered a finding.</p>	<p>Corrective Action B1: The AE director shall provide a memo of attestation stating that they accept the finding due to the error made on student data submitted to the state. No further action will be required.</p>	<p>Memorandum of Attestation sent to FDOE.</p>	<p>07/06/2021</p>
<p>Finding B2: The provider failed to establish and maintain adequate internal controls between the District and Charter School for data sharing information; this is a violation of UGG 2 CFR 200.303 "Internal Controls."</p>	<p>Corrective Action B2: Draft a written policy and procedure between Madison County District School Board and the Charter School to improve data sharing information guidelines.</p>	<p>Written Policies and procedures will be written and implemented to the district by 08/31/2021.</p>	<p>08/31/2021 tentative</p>
<p>Plan submitted by (name and title): Shirley Joseph, Superintendent Date:</p>			
<p>Plan accepted by: Orion M Price Date: June 25, 2021</p>			
<p>Status of Action Plan (to be completed by FDOE staff):</p>			
<p>Date:</p>	<p>Status of Plan Completion:</p>		