



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

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

Tallahassee Community College

November 30 – December 4, 2020

Final Report

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**Tallahassee Community College
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 for 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 still under review.

III. QUALITY ASSURANCE CORE MONITORING GUIDE

The Quality Assurance Policies, Procedures and Protocols manual was 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 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 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 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 Tallahassee Community College (TCC) was determined to be a virtual desk monitoring review (VDMR). Notification was sent to Dr. Jim Murdaugh, president, Tallahassee Community College on August 28, 2020. The designated representative(s) for the agency were Dr. Calandra Stringer and Ms. Kimberly Moore.

The representative of the division conducting the VDMR was program specialist, Mr. Michael Swift of the Quality Assurance and Compliance section.

V. TALLAHASSEE COMMUNITY COLLEGE

ENROLLMENT:

Fiscal Year (FY) 2018-19

CTE (possible duplication at program level): Post-secondary – 12,296

AE: 271

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	372-1919B-9CG01	\$ 140,716.00	\$ 49,248.36
Adult General Education	372-1919B-9CG02	\$ 36,813.00	\$ 14,795.94
Adult Education – IELCE	372-1939B-9CE01	\$ 27,410.00	\$ 12,136.71
Adult Education – IELCE	372-1939B-9CE02	\$ 8,034.00	\$ 23.38
Perkins Post-secondary	372-1619B-9CP01	\$ 356,031.00	\$ 12,749.40

FY 2019-20*

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Adult General Education	372-1910B-0CG01	\$ 77,380.00	\$ 10,602.49
Adult General Education	372-1910B-0CG02	\$ 36,813.00	\$ N/A
Adult Education – IELCE	372-1930B-0CE01	\$ 27,410.00	\$ N/A
Adult Education – IELCE	372-1930B-0CE02	\$ 8,034.00	\$ N/A
Perkins Post-secondary	372-1610B-0CP01	\$ 320,591.00	\$ 22,286.42

FY 2020-21

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Adult General Education	372-1911B-1CG01	\$ 140,716.00	\$ N/A
Adult General Education	372-1911B-1CG02	\$ 36,813.00	\$ N/A
Adult Education – IELCE	372-1931B-1CE01	\$ 27,410.00	\$ N/A
Adult Education – IELCE	372-1931B-1CE02	\$ 8,034.00	\$ N/A
Perkins Post-secondary	372-1611B-1CP01	\$ 329,516.00	\$ N/A

* Not all final expenditures were approved at the time of this writing.

Additional information about the provider may be found at the following web address:
<https://tcc.fl.edu/>

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 TCC was conducted on November 30, 2020. The exit teleconference was conducted on December 4, 2020. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Amy Bradbury	Director of Financial Planning & Sponsored Programs	X	X
Calandra Stringer	Provost & Executive Vice President	X	X
Desiree Gorman	Workforce Development Coordinator	X	X
Elizabeth Daniels	Adult Education Program Coordinator	X	X
Jessica Griffin	Director of Continuing Workforce Education	X	X
Kimberly Moore	Vice President for Workforce Innovation	X	X
Lei Wang	Associate VP for Institutional Effectiveness	X	X
Margaret Thompson	Director of Institutional Research & Planning	X	X
Nyla Davis	Director of Human Resources	X	X
FDOE Monitoring Team			
Michael Swift	Program Specialist, QAC, FDOE	X	X
Charles Davis	Program Specialist, QAC, FDOE	X	X
Orion Price	Program Specialist, QAC, FDOE	X	X

Interviews

TCC 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, structure of programs and services, grant oversight and other administrative areas.

- The AE and CTE grants for TCC are managed by experienced administrators. The grant development process includes consultation with program deans, coordinators, directors and local advisory boards. A strengths, weaknesses, opportunities and threats (SWOT) analysis is also utilized to determine program needs. The college provost has final approval of all grant applications prior to submission to FDOE.
- The comprehensive local needs assessment (CLNA) for TCC's Perkins grant began with a data overview of enrollment, completion rates and student placement. Once the data review is complete TCC then consults with local stakeholders to assess the needs of the local workforce. Those stakeholders include: program deans; program directors; advisory committees; Lively Technical Institute; Gadsden Technical Institute; and local business leaders.
- Program directors and deans meet regularly with the college budget department to ensure that grant objectives and financial goals are being met. Amendments are written and submitted to FDOE if the opportunity arises.
- AE and CTE administrative staff and instructors participate in annual trainings within their program areas and attend FDOE sponsored training events and webinars.

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

- TCC utilizes Workday® as their management information system (MIS), as well as their enterprise resource planning system (ERP).
- All of the data elements required of their local MIS were included in the system and verified during the desk review.
- TCC program applications include student "release of information" clauses as required by the Family Educational Rights and Privacy Act (FERPA).
- TCC data committee members and administrative staff attend all FDOE sponsored data training events. These committee members are also responsible for staying abreast of any changes to federal, state and/or local policies and procedures as it pertains to data collection and submission to the state.
- The local MIS system is able to detect data errors based off federal, state and local data mandates. In the event that these mandates change, the Office of Institutional Effectiveness (OIE) works with the Information Technology department to ensure that the MIS is updated to reflect the new changes.
- OIE works with the AE and CTE directors to review program data for local improvement and to make recommendations in areas of need.
- TCC administrative staff and instructors attend FDOE sponsored data webinars and conferences. Local training is also provided to all CTE and AE staff on grant and program data requirements.

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

- TCC offers CTE programs at multiple locations across Leon County. The AE program is offered across Leon, Wakulla and Gadsden counties.
- Due to the expansive reach of their AE program, TCC makes a concerted effort to get to know the varying populations of their tri-county reach. CareerSource Capital Region plays a pivotal role in helping TCC understand the needs of their neighboring communities.
- The AE program conducts performance tracking throughout the school year to ensure that federal and state mandated requirements are being met. Action plans are then put into place to support continued growth, or action plans are utilized to help struggling program areas get back on track.
- The AE and CTE clock hour programs are housed on the same campus. This allows for a fluid exchange of information between both program areas. A Career Pathways Specialist is trained in CTE offerings and is responsible for helping students who wish to transition from AE to CTE.
- TCC has an Accessibility Office that works directly with students who self-declare a disability. No reasonable services and/or accommodations are denied to those students.
- Tests of adult basic education (TABE) and the comprehensive adult student assessment system (CASAS) are used for student skill level assessment. All TABE and CASAS test proctors are certified as required by FDOE and the testing companies.

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 is 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 the disposal of old inventory.
- Upon review it was discovered that multiple pieces of equipment/inventory were not assigned property identification numbers and did not have property asset tags affixed to them. This will result in a finding.

FINDING AND ACTION

- Finding D1: The provider failed to properly assign and affix property identification tags to capitalized equipment. This is in violation of UGG 2 CFR 200.313 and Florida Administrative Code 961-72.003.
 - Corrective Action D1: The provider assigned property identification numbers, and affixed identification tags to the items without them. No further action is required at this time.

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 (OEEEO) for providers is responsible for monitoring and overseeing civil rights compliance obligations. Should you have any questions or concerns, please contact the OEEEO 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. A sampling of financial and programmatic records is reviewed.

- Size, scope and quality review
- CLNA
- MIS data quality checklists
- TABE and CASAS certifications
- Inventory records
- Policies and procedures for finance and procurement
- College technology plan
- Procurement records
- Financial Policies and procedures
- Memorandums of Understanding (MOUs) and articulation agreements
- Advisory committee records – agendas, sign in sheets, etc.
- AE and CTE student data review
- Updated inventory records
- Financial records and grant budget analysis

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.

- Workday® is used as the college’s Enterprise Resource Planning (ERP) system. Grant managers and program directors have access to real time financial reports of their particular grants.
- TCC has financial policies and procedures in place to ensure the efficient cash management of CTE and AE grant funds. Procurement is handled within Workday® once the grant manager and program director approves a purchase request. Once in Workday® a purchase is approved via the budget office, and a purchase order is then issued. The approval process within Workday® is dictated by the dollar value of a purchase.
- Contract managers and program directors have regular meetings with administrative staff to discuss the current financial standing of their grants. Budget amendments are submitted to FDOE if the opportunity arises.
- Monitoring staff conducted a budget analysis of TCC’s FDOE grants and final expenditure reports. Upon review, the following non-compliance finding was discovered:
 - TCC submitted inaccurate DOE399 (final expenditure report) forms for grants 372-1619B-9CP01 and 372-1610B-0CP01. The DOE399 forms did not match their previously approved grant applications.
 - The submitted DOE399s combined multiple object codes (600 and 700) under a single line item labeled “general expenses.”
 - When submitting a final expenditure report you should always match your actual expenditures with your previously approved grant application.
 - TCC provided financial records to verify that all purchases were allowable and provided an updated DOE399 report to reflect actual expenditures. No cost recovery is required.

FINDING AND ACTION

- Finding G1: The provider did not accurately represent their grant expenditures on the DOE399 final expenditure report submitted to the FDOE comptroller’s office. This is in violation of UGG 2 CFR 200.415 and FDOE Green Book, Section C- Fiscal and Program Accountability - Financial Reporting.

- Corrective Action G1: The provider shall submit a memo of attestation stating that they acknowledge the finding. The memo will also address how the provider will avoid this error in the future. No other action will be required.

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

- TCC has numerous collaborations and MOUs within the local community. They often offer additional educational and job experiences to students within the district. The list of partners includes, but are not limited to:
 - CareerSource Capital Region
 - Crossroad Academy
 - Leon County Schools
 - Gadsden County Schools
 - Wakulla County Schools

VIII. REQUIRED RESOLUTION ACTIVITIES

CAREER AND TECHNICAL EDUCATION

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

ADULT EDUCATION

1. Corrective Action Plan – TCC is not required to complete an AE Corrective Action Plan.

IX. SUMMARY

Once the VDMR is completed, including receipt of 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 Tallahassee Community College virtual desk monitoring review. Special thanks is offered to Dr. Calandra Stringer and Ms. Kimberly Moore for their participation and leadership during this process.

APPENDIX A

Tallahassee Community College
Career and Technical Education
Risk Matrix

Risk Scores Matrix for Colleges Receiving Career and Technical Education (CTE) Carl D. Perkins Grants					
Agency Name: Tallahassee Community College					
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	3	<u>X 10</u>	30
	5-6	5			
	3-4	3			
	0-2	1			
Total Budget for all Perkins Grants Combined	Upper Quartile	7	3	<u>X 8</u>	24
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
Number of Perkins 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	0	<u>X 6</u>	0
	No	0			
Agency CTE Program Director Change from Previous Fiscal Year	Yes	7	0	<u>X 6</u>	0
	No	0			
Unexpended Funds from all Perkins Grants Combined	Upper Quartile	7	5	<u>X 4</u>	20
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
Number of Findings from the Office of the Auditor General	Upper Quartile	7	7	<u>X 4</u>	28
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
AGENCY RISK SCORE:					110

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

Tallahassee Community College
Adult Education
Risk Matrix

Risk Scores Matrix for Colleges Receiving Adult Education (AE) Grants					
Agency Name: Tallahassee Community College					
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	3	<u>X10</u>	30
	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	7	<u>X 8</u>	56
	3	5			
	2	3			
	1	1			
Change in Management Information Systems (MIS) from Previous Fiscal Year	Yes	7	0	<u>X 6</u>	0
	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	7	<u>X 4</u>	28
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
Number of Findings from the Office of the Auditor General	Upper Quartile	7	7	<u>X 4</u>	28
	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	5	<u>X 6</u>	30
	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					222

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

APPENDIX B

Tallahassee Community College
Resolution Action Plan

Findings	Corrective Actions	Agency Response	Person Responsible	Projected Date of Completion
Finding D1: The provider failed to properly assign and affix property identification tags to capitalized equipment. This is in violation of UGG 2 CFR 200.313 and Florida Administrative Code 961-72.003.	Corrective Action D1: The provider assigned property identification numbers, and affixed identification tags to the items without them. No further action is required at this time.	N/A	N/A	N/A
Finding G1: The provider did not accurately represent their grant expenditures on the DOE399 final expenditure report submitted to the FDOE comptroller's office. This is in violation of UGG 2 CFR 200.415 and FDOE Green Book, Section C- Fiscal and Program Accountability - Financial Reporting.	Corrective Action G1: The provider shall submit a memo of attestation stating that they acknowledge the finding. The memo will also address how the provider will avoid this error in the future. No other action will be required.	N/A	N/A	N/A
<p>Plan submitted by (name and title): Kimberly Moore, Vice President Workforce Innovation Date: March 2, 2021</p> <p>Plan accepted by: Michael Swift Date: March 3, 2021</p>				
<p>Status of Action Plan (to be completed by FDOE staff): Complete</p>				
<p>Date: N/A</p>		<p>Status of Plan Completion: N/A</p>		