



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

CORE MONITORING GUIDE

Quality Assurance and Compliance

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Purpose, Authority and Responsibility

Florida Department of Education's (Department) Division of Career and Adult Education (Division) has a Quality Assurance and Compliance (QAC) office responsible for ensuring that recipients receiving federal and state funding comply with regulations and administer high-quality programs. To achieve this goal, QAC provides technical assistance, monitoring and assessment. It also implements evaluation in monitoring activities. A quality assurance and compliance system that indicates risk.

The monitoring component of the QAC system is based on a risk assessment of different variables associated with the grants administered by the Department. The QAC assigns a rating for each recipient's risk level by evaluating several identified risk factors that may affect the recipient's risk level. Additionally, QAC completes an annual Risk Matrix for every recipient that has received workforce education funding from the Division.

Purpose

The primary goal of monitoring is to ensure grant recipients comply with federal laws and regulations, state statutes, rules and the Uniform Grant Guidance (UGG). By promptly detecting noncompliance, necessary changes can be made to enhance the efficiency and effectiveness of programs. Addressing a recipient's program performance is essential to maintaining the Division's accountability system. A comprehensive and multi-dimensional QAC system is the foundation for continuously improving services and procedures, both internally and externally. Our unwavering commitment to excellence promotes accountability, collaboration, targeted technical assistance, continuous improvement and positive systemic change.

Authority

The Workforce Innovation and Opportunity Act (WIOA), enacted on July 22, 2014, marked a significant legislative reform in the public workforce system. Its rules and guidelines took effect on July 1, 2015, with the 2015-2016 period as a transition phase for agencies receiving state and federal grant dollars. WIOA implementation continued through the 2016-2017 monitoring year, with the State Unified Plans and Common Performance Accountability provisions becoming effective on July 1, 2016.

Perkins V, the most recent version of the Perkins program, was signed into law in 2018 as the Strengthening Career and Technical Education for the 21st Century Act (SCATE). Effective July 1, 2019, Perkins V amends the Carl D. Perkins Career and Technical Education Act of 2006, reauthorizing Perkins for six years. The transition period for agencies receiving Perkins V federal grant dollars spanned the 2019-2020 year. The overarching aim of Perkins V is to enhance the academic knowledge, technical skills and employability of secondary and postsecondary students enrolled in Career and Technical Education (CTE) programs.

The Division allocates sub-grants to eligible recipients to administer local programs. QAC's monitoring responsibility ensures these recipients comply with federal requirements, including adherence to Florida's approved state plans for Career and Adult Education. This oversight is outlined in Education Department General Administrative Regulations (EDGAR) 34 Code of Federal Regulations (C.F.R.) § 76.770, 2 C.F.R. §§ 200.329 (monitoring and reporting program

performance) and 200.501 (audit requirements), as well as Section 215.86, Florida Statutes (F.S.).

The General Appropriations Act outlines the funding for the Pathways to Career Opportunities Grant (PCOG) Program under Appropriation, designated for Aid to Local Governments—Grants and Aids—PCOG from the General Revenue Fund. The key components of this funding structure include:

- Recurring general revenue funds in Specific Appropriations are allocated for the PCOG Program.
- The Division administers the grant, identifies projects, solicits proposals and recommends funding to the Commissioner of Education, who approves grant awards. Eligible grantees encompass high schools, career centers, charter technical career centers, Florida College System institutions and other entities authorized to sponsor apprenticeship or pre-apprenticeship programs as defined in Section 446.021, F.S.
 - These funds may be utilized to establish new or operate and expand existing apprenticeship and pre-apprenticeship programs.
 - Applicants must furnish projected enrollment figures and anticipated costs for the new, operating or expanded apprenticeship program.
 - Priority is given to apprenticeship programs that demonstrate regional demand.
 - Grant funds cover the expenses associated with related technical instruction, instructional equipment, supplies, personnel, student services and other costs involved in creating, operating or expanding apprenticeship or pre-apprenticeship programs.
 - Administrative or indirect costs are not eligible for funding through these grants.
 - Grant recipients must submit quarterly reports in the format the department prescribes.
- [Rule 6A-20.046](#), Florida Administrative Code (F.A.C.), outlines the regulations governing the PCOG Program.
- The Catalog for State Assistance (CFSA) number [CFSA 48.190](#) is associated with the PCOG Program.

Responsibility

As professionals responsible for reviewing federal and state resources, the Division ensures that grant recipients appropriately utilize state and federal funds. We take this responsibility seriously and evaluate grant recipients' financial management and program quality to verify compliance with grant agreements, state and federal regulations and the UGG.

We conduct thorough assessments following established monitoring procedures outlined in the Core Monitoring Guide (CMG) and relevant guidelines. Our evaluations are impartial, professional and based on a comprehensive review of the grant recipient's operations. We document our findings accurately to ensure transparency and accountability.

When we identify deficiencies during our evaluations, we provide constructive feedback and recommendations for improvement. We aim to continuously enhance grant administration and help recipients achieve their objectives effectively. By providing this feedback, we contribute significantly to the effectiveness and integrity of grant oversight processes.

In summary, ensuring the appropriate use of funds is essential, and we take our responsibilities seriously. Our evaluations aim to help grant recipients and recipientss achieve their goals while maintaining transparency and accountability.

Standards of Legal and Ethical Conduct for Reviewers

The Standards of Legal and Ethical Conduct for Reviewers establish a fundamental framework that outlines the expected behavior of reviewers in their respective roles. These standards emphasize the importance of integrity, honesty and professionalism in all aspects of reviewers' work. Reviewers must comply with legal and regulatory requirements and organizational policies during their reviews. Additionally, they must promptly report any instances of non-compliance or unethical behavior and take corrective actions as necessary.

The standards stress the critical importance of accountability, transparency and ethical culture, which are indispensable in maintaining trust among stakeholders. The document offers comprehensive guidelines for implementing these standards and provides several examples of evidence of conformance to ensure unfaltering fulfillment of reviewers' responsibilities. As reviewers, we are responsible for establishing uncompromising behavioral standards for all members, including senior management, and maintaining the highest standards of ethics and professionalism. While individual reviewers must adhere to these standards, the QAC Director is pivotal in promoting and ensuring compliance through training and guidance. Ultimately, the QAC Director is accountable for upholding ethics and professionalism within our function.

Demonstrate Integrity

As reviewers, we are devoted to maintaining the highest standards of honesty and ethics in our work and conduct. Integrity involves adhering to moral and ethical principles, which include being truthful and having the bravery to make decisions based on relevant facts, even in difficult situations or when facing potential adverse outcomes. Reviewers must maintain honesty and make ethical decisions regardless of the circumstances. Integrity is the foundation for other ethical principles, such as objectivity, competence, due professional care and confidentiality. It is crucial for establishing trust and earning respect in our profession.

Honesty and Professional Courage

As reviewers, it is QAC's responsibility to perform our duties honestly and professionally. QAC evaluates programs accurately and transparently and engages in open and respectful communications. It is strictly prohibited to make deceptive statements, provide misleading information, or omit pertinent findings. QAC must disclose all material facts, as failing to do so could hinder the organization's ability to make well-informed decisions.

Considerations for Implementation

QAC continuously engages in opportunities to improve and maintain our ethics-related continuing professional learning. This ensures continued understanding and awareness of honesty and professionalism. While theoretical knowledge is beneficial, practical training, mentorship and workplace supervision are essential to effectively applying professional courage in real-world situations. If QAC encounters challenges to our honesty or professional courage, it is advisable to consult with a supervisor to determine the best course of action.

In addition, the QAC Director plays a critical role in maintaining an environment that supports reviewers in expressing legitimate, evidence-based engagement results. This support includes arranging opportunities for education and training, facilitating discussions on ethical decision-making and ensuring proper engagement supervision and periodic performance reviews. QAC is also committed to seeking feedback from stakeholders regarding its professionalism courage and it is considered during staff performance evaluations.

Examples of Evidence of Conformance

- Documentation of a comprehensive training plan encompassing ethics education and training.
- Records demonstrate reviewers' attendance or participation in ethics-related education and training activities.
- Performance evaluations highlight honesty and professional courage as critical objectives.
- Key stakeholders' feedback affirms reviewers' honesty and courage in their professional endeavors.

Department's Ethical Expectations

As reviewers, QAC staff is expected to understand, respect, meet and contribute to the legitimate and ethical expectations of the Department. Moreover, QAC is vigilant in identifying conduct that contradicts these expectations.

QAC is committed to maintaining the Department's ethics-based culture within the organization, promoting adherence to ethical standards and ensuring that any behavior inconsistent with the organization's ethical expectations is promptly reported according to established policies and procedures.

Considerations for Implementation

An organization's ethical expectations are documented in codes of ethics, codes of conduct and policies related to professional behavior and moral conduct. These documents, along with the organization's objectives and procedures for promoting ethical values, form the basis of an ethical culture.

Reviewers will consider ethics-related risks and controls when conducting individual assessments. If behavior that contradicts the organization's ethical expectations is identified, it should be reported following the methodology established by the QAC Director, considering organizational policies, processes and legal requirements.

If senior management exhibits behavior inconsistent with the organization's ethical expectations, the QAC Director should report violations to the Bureau Chief and Chancellor. Reviewers should follow up on ethics-related issues involving senior management to ensure appropriate actions are taken.

Examples of Evidence of Conformance

- Documentation should be maintained to track reviewers' participation in workshops, training events or meetings that address ethical expectations and issues.
- Reviewers must sign acknowledgment forms to demonstrate their understanding of and commitment to follow the organization's ethics policies and procedures.
- The monitoring plan, work program or work papers must consider the organization's ethics-related objectives, risks and control processes.
- All ethical issues communicated to senior management must be documented in accordance with organizational policies and relevant laws and regulations.

Integrity Standards

Reviewers must refrain from engaging in or being a party to any illegal or discreditable activity that may harm the Department, its employees, or the monitoring review.

If QAC staff identify any legal or regulatory violations, they are responsible for reporting such incidents to individuals or entities with the authority to take appropriate action under laws, regulations and applicable policies and procedures.

Considerations for Implementation

In cases where organizational policies are not specific enough to address situations encountered by the function, the QAC Director may develop and implement a methodology outlining the actions reviewers are expected to take in response to legal or regulatory violations. This methodology should include procedures for validating that adequate actions are taken to address the violation.

The QAC Director should establish a methodology to ensure reviewers are adequately supervised and conform to the procedures, aligning with ethical and professional values.

Examples of Evidence of Conformance

Examples of disreputable behaviors include but are not limited to:

- Bullying, harassment or discrimination;
- Lying, deceiving or intentionally misleading others;
- Issuing false reports or communications;
- Overlooking illegal activities tolerated or condoned by the organization;
- Soliciting or disclosing confidential information without proper authorization; and
- Performing reviews with undeclared impairments to objectivity or independence.

Reviewers should undergo training on laws, regulations and ethical and professional behavior. Reviewers should also acknowledge their understanding and commitment to follow relevant legal and professional expectations.

Documented methodologies should be established for handling illegal or discreditable behavior by reviewers and legal or regulatory violations by individuals within the organization.

Additionally, communication between reviewers and their supervisors or legal counsel addressing concerns about illegal or unprofessional actions should be documented.

Finally, if applicable, signoffs on work papers and final engagement communications should be obtained as evidence of conformance.

Objectivity

Reviewers maintain an impartial and unbiased approach throughout monitoring reviews and decision-making processes.

Individual Objectivity

Reviewers must maintain professional objectivity when performing all aspects of monitoring review. Professional objectivity requires reviewers to apply an impartial and unbiased mindset and judge based on balanced assessments of all relevant circumstances.

Considerations for Implementation

Objectivity mandates reviewers conduct their work without yielding to personal experiences or external influences. The QAC Director's policies and training reinforce objectivity by furnishing a systematic framework for gathering and evaluating information. Training initiatives are instrumental in enhancing reviewers' comprehension of scenarios that may compromise objectivity and strategies to address them effectively.

Objective assessments are critical for providing impartial assurance and guidance. Reviewers must remain vigilant of how various factors, such as situations, activities and relationships, can impact their ability to preserve objectivity.

Acknowledging human behaviors, such as misinterpretation or the formation of assumptions, is imperative, as these may hinder the objective evaluation of information and evidence.

Examples of Evidence of Conformance

- The reviewers' responsibility includes maintaining objectivity within the review team.
- Existence of policies and procedures addressing objectivity.
- Records documenting completion of objectivity training, including participant rosters.
- Attestation forms confirm reviewers' understanding of the importance of objectivity and their commitment to disclosing potential predispositions.
- Documented disclosures of potential conflicts of interest or other factors influencing objectivity.
- Supervisory reviews and mentoring notes addressing objectivity concerns among reviewers.

Safeguarding Objectivity

When reviewing any work, it is important for the reviewers to maintain a high level of objectivity. This means that they should avoid any actual, potential or perceived conflicts of interest and not accept any gifts, rewards or favors that may affect or appear to affect their

judgment. They should also not be influenced by their own interests or the interests of others, including senior management or others in a position of authority.

When performing monitoring reviews, reviewers should not assess specific activities for which they were previously responsible. This is because it is presumed that their objectivity is impaired if they provide assurance services for an activity for which they had responsibility within the previous 12 months. If the review function is to provide assurance services where it had previously been reviewed, the QAC Director must ensure that the nature of the review does not impair objectivity and must allocate resources to ensure objectivity.

If reviewers are to provide assessments relating to activities for which they had previous responsibilities, they must disclose potential impairments to the party requesting them before accepting the engagement.

The QAC Director must establish methodologies to address conflict of interest to objectivity. Reviewers must discuss impairments and take appropriate actions according to relevant methodologies.

Considerations for Implementation

Objectivity is compromised when situations, activities or relationships influence reviewers' judgments and decisions that may alter review findings and conclusions. Impairments to objectivity may exist, whether in fact or appearance, even unintentionally. Reviewers should exercise judgment regarding additional circumstances that may impair or be presumed to impair objectivity.

Conflicts of interest arise when a reviewer has a competing professional or personal interest that may hinder the impartial fulfillment of review duties. Such conflicts may give rise to the appearance of impropriety, undermining confidence in the reviewer, the review function and the review profession, even without unethical or improper acts.

Examples of conflicts of interest include situations, activities and relationships that may, whether in fact or appearance:

- Oppose or compete with the interests of the organization;
- Create the potential for undue financial or other personal gain; or
- Be established solely to protect oneself from potential or actual loss or harm.

The review function's methodologies should specify the expectations and requirements for reviewers related to:

- Receiving gifts, favors and rewards;
- Identifying situations that may impair objectivity; and
- Responding appropriately upon becoming aware of an impairment.

The Department has policies relating to accepting gifts, rewards and favors. For example, there is a policy that limits the value of gifts that can be accepted. The QAC Director may have a more restrictive policy than the Department due to the importance of objectivity in review practice. As a reviewer, it is important to adhere to the more restrictive policy and consider whether accepting a gift, reward or favor may be perceived as affecting your judgment or given in exchange for producing favorable review findings, conclusions, or results.

Reviewers should apply their understanding of objectivity and relevant policies and procedures to evaluate whether any situations, activities or relationships may impair or may be presumed to impair their objectivity. They should also consider other people's perceptions.

The requirements for staffing and supervising engagements are intended to ensure that the reviewers assigned to an engagement were not recently responsible for any aspect of the activity under review, which may impact their view, give them a vested interest in a particular outcome, or create the perception or appearance that their objectivity is impaired. The reviewers performing and supervising the engagement for each engagement should be independent of the activity under review.

When planning resources for an engagement, the QAC Director or a designated supervisor should discuss the engagement with reviewers to identify any current or potential impairments to objectivity.

The discussion should include consideration of any impairments previously disclosed. Work papers are reviewed to ensure findings and conclusions are adequately supported as part of the process for supervising engagements. Engagement supervision also provides opportunities for more experienced reviewers to provide feedback and mentoring regarding potential objectivity concerns. If an impairment is unavoidable, it should be disclosed and mitigated as described in Disclosing Impairments to Objectivity.

Examples of Evidence of Conformance

- Policies and procedures for identifying potential impairments and necessary safeguards;
- Records of objectivity training;
- Documentation through which reviewers attest that they either have no known impairments or have disclosed potential impairments;
- Sources of feedback on the perception of reviewers' objectivity, such as surveys of the review function's stakeholders;
- Notes from supervisory reviews;
- Compensation plan;
- Minutes of meetings where impairments to objectivity were discussed; and
- Plans showing alternative provisions to fulfill the review plan activities where impairments to objectivity were unavoidable.

Disclosing Impairments to Objectivity

If there is any impairment in objectivity, whether in fact or appearance, it must be disclosed to the relevant parties without delay. When reviewers become aware of an impairment that may affect their objectivity, they must disclose it to the QAC Director. If the QAC Director determines that an impairment affects a reviewer's ability to perform their duties objectively, they must discuss the impairment with the management of the activity under review and senior management to determine the appropriate actions to resolve the situation. If an impairment that affects the reliability or perceived reliability of the review findings, recommendations and conclusions are discovered after a review has been completed, the QAC Director must discuss the concern with the management of the activity under review, senior management and other affected stakeholders to determine the appropriate actions to resolve the situation. If a QAC Director's objectivity is compromised, they must disclose it to senior management.

Considerations for Implementation

The methodologies of the review function typically outline the requirements for disclosing impairments to objectivity. These requirements describe the actions that must be taken to address each impairment to objectivity. The QAC Director usually decides the general approach to disclosing and mitigating impairments to objectivity in agreement with senior management.

If an impairment to objectivity cannot be avoided, the QAC Director may consider various options to manage the impairment. These options may include reassigning reviewers, rescheduling a review, adjusting the scope of a review, or outsourcing the performance or supervision of the review.

If a concern arises during review planning that solely relates to the perception of an impairment, the QAC Director may choose to discuss the concern with the management of the activity under review and senior management. The QAC Director can explain why the risk exposure is minimal and how it will be managed. The QAC Director should also document the discussion and the final decision about proceeding.

Additional Requirement

Every reviewer must complete and sign a conflict-of-interest form for each monitoring review. This form ensures transparency and reduces potential conflicts that could impact the review process's objectivity.

Examples of Evidence of Conformance

- Established methodologies for disclosing objectivity impairments.
- Documentation disclosing the presence or affirming the absence of objectivity impairments.
- Records of the disclosure of objectivity impairments and the response from and approval of the justification by appropriate parties.
- Signed conflict of interest forms for each monitoring review conducted.

Intent of the Guide

The CMG is a detailed resource for reviewers responsible for on-site or desk monitoring of grant recipients' core activities. Its primary aim is to evaluate grants' management, financial aspects, program quality, services and performance to ensure they comply with agreements and meet their objectives.

Structure and Use

Instructions: This section guides the conduct of different monitoring reviews, including pre-monitoring reviews, on-site reviews, desk reviews and post-visit activities. It emphasizes the importance of monitoring reviews and their role in providing oversight. The section also covers the preparations required for on-site and desk monitoring. It caters to reviewers with varying experience levels and includes guidance on pre-monitoring review, on-site monitoring, desk monitoring and post-visit activities.

Core Activities: The following outlines the five core functions of specific grant aspects, which include CTE, Adult Education (AE), Financial Management, Data Accountability & Reporting and PCOG. Indicators accompany each activity to assess compliance. The objectives are centered around statutory, regulatory and grant requirements and are labeled C for compliance or E for effectiveness. Findings and areas of concern are identified based on these indicators. The general requirements for each core activity are outlined, with objectives, indicators, citations, instructions, review questions and areas for notes provided for assessment purposes.

Appendix: This section contains an array of helpful tools and resources designed to aid reviewers in conducting thorough assessments of the CMG indicators. These resources and tools apply to various grant programs and can be utilized to facilitate the review process, ensuring that it is as efficient and effective as possible. By providing reviewers with the necessary resources, the Appendix helps ensure that the review process is conducted fairly and accurately, resulting in well-informed decisions for all stakeholders involved in the grant program.

Using the Guide

The CMG assists in pre-visit, on-site or desk review and post-visit activities. Comprehensive monitoring reports aid reviewers in determining the review scope, identifying compliance deficiencies and recommending corrective actions.

Monitoring Review

The monitoring review is an essential activity that helps identify areas of compliance and progress, thereby enabling opportunities for technical assistance and corrective action. For grant recipients the monitoring review process helps measure progress, offers technical assistance to resolve issues of non-compliance and ensures the responsible use of state and federal funds.

Identify areas of compliance:

- During the on-site or desk monitoring process, the reviewer uses the Core Activities indicators to assess the grant recipient's compliance with applicable laws, regulations, rules and other requirements.
- The reviewer also tracks steps taken to ensure timely and adequate corrective action.
- The reviewer promptly addresses technical assistance and training needs. Technical assistance can occur at any time during the grant's life cycle and can take many forms.

Whether the grant recipient is new to state or federally funded programs or has been receiving federal grant funds for a long time, the reviewer needs to take several steps to prepare and plan for on-site or desk reviews. In some instances, grant recipients fail to realize that their standard practices do not always comply with laws and regulations. These blind spots can become visible with adequate monitoring.

Being proactive with monitoring goes beyond examining compliance issues; it extends to identifying ways to improve the grant recipient's effectiveness and efficiency.

ROLES OF THE REVIEWER

A good reviewer wears several hats. In addition to monitoring for compliance, reviewers are relationship builders, subject matter experts and drivers of continuous improvement. The reviewer builds a relationship with the grant recipient by maintaining open communication, managing expectations and acting professionally, respectfully and responsively.

To accomplish this, the reviewer should:

- Follow protocol consistently;
- Be punctual, prepared and courteous;
- Acknowledge the complex challenges faced by staff in implementing programs and managing funds;
- Encourage improvements and the replication of best practices that lead to efficiency;
- Acknowledge that management and staff have expertise, knowledge, skills and competencies;
- Meet deadlines and return emails/phone calls promptly; and
- Connect the grant recipient with other successful peers in areas in which the grant recipient is struggling.

Reviewers are expected to be subject matter experts. Therefore, they should:

- Be well-versed in federal and state requirements and policies relating to the grant or initiative;
- Have a thorough knowledge of state or local grant plans;

- Be knowledgeable of practices regarding governance, project management, performance management and workforce development programs;
- Learn about the grant recipient by reviewing the grant file to familiarize themselves with the project's status; and
- Know where to research or whom to contact if they are unsure about a question posed by the grant recipient.

The reviewer must come prepared with the information collected and examined from the pre-monitoring review and preparation (See Pre-Monitoring Review and Preparation section).

GRANT RECIPIENT SELECTION

Consistent Use of Terms: The sub-grantee or sub-recipient will be referred to as the grant recipient in the monitoring papers. Other terms will be defined in applicable laws and regulations; excerpts are included in this document.

Purpose: This section aims to identify how recipients are selected for specific monitoring strategies.

Various data sources are used throughout the implementation of the QAC system. The system's monitoring component is risk-based. Risk Assessment is a process used to evaluate variables by assigning a rating to the recipients for the level of risk to the Department and the Division.

A Risk Matrix identifying certain operational risk factors is completed for each recipient. 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. Those recipients with high-risk scores will be monitored with consideration of the resources available. Unique circumstances may contribute to the addition or postponement of on-site or desk monitoring reviews for some agencies.

A recipient who received an on-site monitoring visit in the previous year but reappeared as high risk on the risk assessment may be required to complete a desk monitoring review during the current monitoring year. Furthermore, recipients who require a follow-up on a resolution plan from the previous year's on-site monitoring visit may also be required to complete a desk monitoring review.

Any monitoring strategy may be utilized, including on-site or desk monitoring, if the Chancellor or Chief determines it necessary or requests it from other divisional leadership staff. Monitoring strategies are fluid and can be adjusted depending on the recipient's performance.

Recipients may not face the same level of monitoring in consecutive years. For some, monitoring may be based on their size or geographic location, and arrangements will be made accordingly. Community and faith-based organizations and Career and Technical Student Organizations may be evaluated periodically based on risk factors. Visits may coincide with scheduled travel or be determined by the QAC Director.

Contracts that promote and support the recipients of CTE and AE programs to enhance student performance will be monitored. Once targeted recipients are identified for on-site or desk monitoring review, such support contracts may be included in scheduled activities. Before any monitoring activities, objectives developed explicitly for these agencies would be distributed.

Alternative schedules may also be implemented. Such contracts include but are not limited to leadership grants, associations and CTSOs.

State grants will be determined annually with input from the Chancellor and Chief of Administration and Compliance.

GRANT WORKING FILE

A grant file or working file consists of several types of information that, taken together, contain all the necessary documentation a reviewer needs to monitor effectively. In addition, the information contained in the working file supports assessments of whether the grant recipient is fulfilling the specified requirements outlined in the Request for Applications (RFA) and grant.

All important grant documents must be uploaded into the QAC shared drive.

A grant working file:

- Provides documentation that is critical in making important decisions about the grant;
- Provides information to the reviewer on advising the recipients when seeking technical assistance;
- A copy of all grants being reviewed;
- Includes all Core Activities, objectives, notes, documentation and essential correspondence;
- Includes evidence of findings;
- Includes reports and corrective action documentation; and
- Allows for a smooth transition if/when there is a change in staff.

A typical grant working file may contain the following sections and content:

File Sections	Contents
Grants and Amendments	<p>All grants are being reviewed. All amendments for those grants Florida Grants System (FLAGS) Grant Application including Assurances.</p>
Monitoring Activities	<p>Core Activities and Objectives Notes Reports Corrective action plan – Evidence of findings, approval of corrective action plan, evidence of corrective actions Project Disbursement Reports – DEPARTMENT399, DEPARTMENT499 Auditor-General Audit Reports National Reporting System (NRS) AE Annual Report Data Program Improvement Plan (PIP) Perkins Performance Measures Program Improvement Plan (PIP) AE</p>
Correspondence	<p>Notification memos Emails Copies of letters Closure letter Thank you letter</p>

Pre-Monitoring Review and Preparation

Managing the grant recipient's expectations is accomplished through ongoing communication during the Pre-Monitoring Review and Preparation stage. Communication also lays the groundwork for establishing positive relationships that ensure productive monitoring functions.

Prior to the review, discuss expectations with grant recipient staff by phone, email and formal written notice. Information provided through these discussions includes the objectives of the review, review dates, times, reviewer names, what will be covered during the review, the tools to be used to conduct the review, the documentation to be reviewed during the review and an agenda including topics that will be covered and staff who need to be available for interviews.

AUTHORITIES AND REQUIREMENTS

Before conducting a monitoring review, the reviewer must know the applicable laws, regulations, and departmental guidance. These include:

- The federal and state regulations that govern the recipient's program.
- The grant agreement and any amendments.
- The Florida State Plan for the applicable federal program(s)
- Department Project Application and Amendment Procedures for Federal and State Programs (Green Book).
- Department Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book).
- Department Florida College Accounting Manual (FCAM).
- Office of Management and Budget (OMB) 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

ON-SITE/DESK MONITORING PLAN

Upon completing the risk matrix, the QAC Director will assign a team of program specialists to each recipient selected for on-site or desk monitoring. There will be one team leader per recipient, who will serve as their primary contact for the entire monitoring process. For on-site monitoring visits, the remaining team members will be assigned the role of "participant." They will assist the team leader in all aspects of the on-site monitoring process. Desk monitoring reviews will not require additional "participants" to complete the process, but you may be asked to assist the team leader if help is needed.

While monitoring plans for on-site and desk reviews vary by grant and grant type, the general practices listed below apply to all grants.

1. **Complete a Conflict of Interest Form:** Each QAC team member will complete a Conflict of Interest form for each recipient to serve as a team leader. Before the monitoring review, all team members will upload the completed forms to the assigned Grant (working) folder on the QAC sharefile.
2. **Recipients Notification:** the QAC administrative assistant will mail, via USPS, a notification letter to the recipients's leadership. The letter will be addressed to a college

president, a school district superintendent or the executive director of a community-based or career and technical student organization.

- The QAC administrative assistant will then prepare a separate notification memo via email to the designated recipient's contacts. This memo will contain information on items to start gathering in preparation for our review and directions on registering for the upcoming recipients' training webinar.
 - Each recipient should then register for the recipient's training webinar utilizing the information located in the memo. The QAC administrative assistant will track which recipients have registered for the webinar.
 - The notification memo will include a list of records to submit to the QAC team leader for on-site visits. The recipients should submit all of the requested documentation by the deadline noted in the notification memo.
3. **Recipient's Webinar:** The webinar's purpose is to deliver a detailed overview of the QAC monitoring process that will take place at the time of the on-site visit or desk monitoring review. It will also outline details on best practices, common findings and information on the recipients's expectations during this entire process. Details for the webinar are in the notification memo emailed to the recipient's contact. It includes a webinar registration link and directions on accessing the PowerPoint presentation that will be used.
 4. **Department Citrix ShareFile:** Citrix ShareFile® is the Department's cloud-based secure file transfer solution. This solution transfers confidential files that are too large and too numerous to send in a single email. Each recipient must utilize the secure folder to transmit requested documents for the compliance monitoring review. Using ShareFile ensures that all student records and student personally identifiable information (PII) is protected, as required by the Family Educational Rights and Privacy Act (FERPA).
 5. **Grant Working File:** Create a Grant Working File in the QAC shared drives with the required sections: correspondence, grants, interviews, records, documents, reports, and travel. All the documents needed for compliance monitoring review will be stored in this folder for audit purposes. Per the Green Book, the retention for these documents is five years.
 6. **Determine Core Activities and Objectives:** Select the Core Activities and Objectives during the monitoring review.
 7. **Preparation for monitoring review:** The team lead begins to prepare for on-site or desk monitoring review. In preparation for an on-site visit, the team leader will complete the following tasks: coordinate with the administrative assistant for travel plans and create an on-site monitoring schedule shared with the recipient's contact to ensure that essential logistics will be met while the monitoring team is on-site. As a

participant in a monitoring visit, you may be asked to assist the team leader with any aspect of preparation for a monitoring visit.

8. **Post-monitoring review:** The team lead begins the post-monitoring activities for the on-site or desk monitoring review. The team leader collects records, forms, objectives and notes to start the preliminary report.

GRANT REVIEW

Reviewers should read all the monitoring grants to familiarize themselves with how the recipient performed on their project. Typically, they will pull three years of grants to review. CTE grants and AE grants share similar elements but have some unique ones. Ensure that you are familiar with the grant type and individual aspects of your grant. *Remember, every grant is different; you **must** read each one to understand.*

COMPONENTS OF GRANT REVIEW

Examples of components in a grant review may include, but are not limited to, the following:

- Comprehensive Local Needs Assessment (CLNA)
- Program of Study
- Career Exploration and Guidance
- Continuous Academic Improvement and Academic Integration
- Description of Equal Access for Special Populations
- Opportunities for Work-Based Learning
- Opportunities for Postsecondary Credit for Secondary Students
- Support for CTE Personnel
- Performance of Special Populations and Subgroups
- Accountability and Program Improvement
- Support for Reading/Strategic Imperatives
- Description of Automotive Service Technology Education Programs
- Description of Federal Programs – General Education Provisions Act (GEPA)
- Budget Narrative
- Contracts and Sub Awards
- Partner Programs and Organizations
- AE and CTE site locations, including correctional facilities
- Deliverables
- Data

GRANT REVIEW PROCESS

Budget Narrative

The reviewer examines the budget narrative to understand how the grant recipient plans to spend the allocated money to accomplish its goal.

- Review the budget narrative.
- Take notes to follow up with the recipients during the review.
- Pay special attention to equipment purchased.

Grant Budget Analysis

The review will complete a grant budget analysis after a review of the budget narrative.

- Request all DOE 399 and DOE 499 reports from the Comptroller's office to monitor the years being reviewed.
- Complete the form **TOOL A: GRANT BUDGET ANALYSIS TOOL**
- Analyze the information.

Contracts and Subawards

The reviewer analyzes contracts and sub-awards to understand the grant recipient's relationships with third parties.

- Review copies of contracts and agreements to determine the type of relationship the primary grant recipient has with third-party recipients.
- Identify services that are subcontracted to another entity or any goods that are procured through contract.
- Make a preliminary assessment of whether the grant recipient has aligned with the right subrecipients to meet the grant's overall objective.
- When on-site or during a desk review, evaluate whether a competitive procurement was required for the grant.

PRE-MONITORING SURVEY

Each monitoring review will include a pre-monitoring survey *before* the first day of the scheduled review. The pre-monitoring survey aims to provide a general overview of the recipients. Questionnaires have been created for each of the federal and state initiatives. Example: PCOG, AE, CTE section, the data team and the appropriate grant manager for your recipients. This allows each section to address any areas of concern that may be useful to the monitoring team.

PRE-VISIT ON-SITE MONITORING SCHEDULE

Before finalizing a recipient's monitoring visit dates, all recipients are asked to verify that there will be no significant conflicts with on-campus events while the monitoring staff is on-site. Once monitoring dates are set, only extreme circumstances will be considered if a recipient requests to change the dates of their monitoring process.

Request a room where your team will be "housed" for the trip. Ensure that this room can be locked, has internet access and can serve as a location for private team meetings. Ideally, you will want one central location to conduct your entrance/exit conference, administrative interviews and records review.

Request the contact information of individuals assisting you with inventory searches throughout the district or college. In addition, you will want to have someone at each site to help you get into buildings and rooms.

Ensure your travel times are sufficient for bathroom breaks, lunch, traffic delays, etc.

Prepare a draft schedule that will include ample time to conduct all aspects of the monitoring process. Submit the draft schedule to your recipients for review at least three weeks before your

visit. Your recipients may offer suggestions, but stick to a schedule that suits your team's on-site needs.

Include the following items in your schedule:

- Contact information for all QAC team members participating in the on-site visit.
- Contact information for your recipients.
- Times and locations for the entrance/exit conference, administrative interviews, inventory searches, team meetings, etc.
- Names and addresses of all locations the monitoring team will visit while monitoring.
- Be sure to include contact information for the individual you will meet at each site.
- Estimated travel time between locations.
- 1 hour for lunch.
- Any other pertinent information that will be beneficial to the monitoring visit.

Finalize the schedule with your recipients at least two weeks before arrival.

Note: Any drastic changes to the schedule once you are on-site shall be reflected on your master schedule.

ON-SITE TRAVEL AND LOGISTICS

All travel reservations and requests should be submitted to the QAC Director no later than **35 days** prior to an on-site monitoring visit. After the initial request is approved, the administrative assistant will prepare travel authorizations for all team members traveling to the on-site monitoring review. The administrative assistant must have all flight, hotel and rental car information prior to submitting the travel authorization for approval.

Reserve a rental car utilizing the State of Florida contract.

- Reserve the appropriate car class for pick up when you begin your trip. In some instances, you may opt to pick the car up the Sunday evening before you leave. The rental car is to be returned upon arrival back to Tallahassee.
- Occasionally, an additional rental car will be needed while on-site. Be sure to reserve the vehicle at a location in the city in which you are staying.

Select hotel accommodations that will best serve your needs while away from Tallahassee. Be sure to follow the State of Florida travel guidelines for hotels and lodging. Also, take into account the following:

- Proximity to recipients.
- Amenities near the hotel.
- Proximity to highways and interstates.
- Secure and safe location.

In the event that hotel prices exceed the nightly threshold set by the State of Florida, you will be required to draft a justification memo to be submitted with your travel authorization. The justification memo should include the following:

- The quoted hotel rate per night.

- Justification for why the specific hotel was selected.
- Comparative hotel rates in the area.

If traveling somewhere with toll roads, you will be required to “check out” a Sun Pass transponder for toll fees. Generally, if you are traveling south of Interstate 10, you will want to request a Sun Pass transponder.

ON-SITE/DESK MONITORING

Effective communication is crucial for managing expectations before, during and after a review. The reviewer should communicate effectively with the grant recipient to help them understand what to expect during the on-site or desk review. This will help reduce any apprehension the grant recipient may have about the process.

It is vital to note that it’s impossible to gather all the required information from reports alone or during the on-site or desk review. Therefore, the review should be conducted openly and transparently, allowing for the exchange of information and concerns between the reviewer and the grant recipient.

During the pre-monitoring review, the grants and other relevant information tell a story that the reviewer can only understand by communicating with the grant recipient. The review presents an opportunity for the reviewer to engage with the grant recipient and obtain important context to support the data and information collected. This provides a deeper understanding of the project’s state, milestones and challenges. Additionally, reviewers may also have the chance to review more documents.

ENTRANCE CONFERENCE

An entrance conference will be held at the beginning of each on-site or desk monitoring review. This conference should occur on the first day of your visit or travel or the first day of the desk monitoring review and should not exceed one hour. The purpose of the entrance conference is to manage the grant recipient’s expectations by explaining the review process.

During the entrance conference, the reviewer should:

- Introduce the members of the review team.
- Reiterate the purpose of the review.
- Share the review agenda.
- Confirm logistics if on-site.
- Initiate discussions on any perceived critical issues identified during the pre-monitoring review.
- Describe the monitoring process and timelines for the report and grant recipient response.

The entrance conference also provides an opportunity to let the grant recipient know that the reviewer will assist in its technical assistance needs. While compliance is essential, the reviewer should also look for context that helps connect the dots on the data already reviewed and provide technical assistance where there are gaps.

Upon completion of the entrance conference, you will provide your designated contact with the list of documents previously received from the Division's Research and Evaluation team. The student information will include records that will be verified during the review with the recipients. Instruct the recipients on what items are required to be submitted for the student data verification process. Make sure to upload the instructions for the student data request to the recipients' secure sharefile folder Core Activity 4-Data Accountability and Reporting.

USING ENTRANCE AND EXIT CONFERENCES AS GROUP DISCUSSIONS

Reviewers may use the entrance and exit conferences as an opportunity for group interviews. These conferences can gather information, promote conversations and uncover new issues that may not be apparent in traditional one-on-one interviews. Generally, it is beneficial for the reviewer to facilitate the discussion in the group and focus on open-ended questions. Refer to **Appendix Resource D: Using Effective Interviewing Techniques for further guidance.**

ON-SITE/DESK COMMUNICATIONS

At the end of each day during the review, the reviewer can meet or call the appropriate grant recipient staff to update them on the reviewer's efforts and inform them of any potential issues identified. This allows the grant recipients to clarify or provide additional information regarding any identified issues or concerns. It also offers an excellent opportunity to discuss and jointly determine the causes of the issues and what corrective actions might be taken to resolve them and improve performance. These conversations ensure transparency, build trust and prevent surprises during the exit conference.

FRAUD ASSESSMENT

Lead reviewers play a crucial role in ensuring the accountability and integrity of grant recipients. One of the most important tasks of lead reviewers is to conduct a thorough fraud assessment. This assessment is a proactive measure aimed at identifying and mitigating potential fraud risks, illegal activities or financial mismanagement within grant-funded programs.

The fraud assessment process requires engaging with senior management to inquire about their awareness of existing fraudulent activities and their evaluation of potential risks. Addressing specific concerns related to activities, locations or individuals vulnerable to fraud enables reviewers to gain valuable insights into the effectiveness of controls implemented by the grant recipient.

Furthermore, the fraud assessment helps uncover any financial or reporting errors resulting from noncompliance with laws, regulations or contractual agreements. This allows reviewers to address issues promptly and implement corrective actions to safeguard the integrity of grant funds. Reviewers are encouraged to remain vigilant throughout the lead review process for additional fraud risk factors, such as inadequate segregation of duties, missing documents or unexplained financial transactions. Identifying and addressing these risk factors promptly can prevent fraudulent activities and ensure compliance with regulatory requirements. In conclusion, completing a fraud assessment as part of reviews is indispensable for maintaining transparency, accountability, and integrity in grant-funded programs. By proactively identifying and addressing fraud risks, reviewers contribute to the effective stewardship of public funds and attaining

program objectives. Refer to **Tool-Fraud Consideration and Tool-Recipients Fraud Consideration**.

TECHNICAL ASSISTANCE

Technical assistance is generally also part of the reviewer's role during a monitoring review. The reviewer may be called to interpret the laws, rules and regulations about the grant under review. While reviewing documents and interviews, the reviewer may also uncover trends or practices that may trigger an immediate opportunity to provide technical assistance. In addition, the grant recipient may ask for help or guidance to improve its service design and delivery, grant operations or administrative or financial management systems.

Unless the reviewer approves of the answer, they should consult with Division staff before providing a definitive response.

FOUR Cs

While the monitoring report and its findings are generally written post-visit, the reviewer must collect and process the information to facilitate writing clear and concise findings with corrective actions that fix the cause of the identified condition and prevent it from happening again. This is accomplished using a format for developing conclusions known as the Four Cs: Condition, Cause, Criteria and Corrective Action. Refer to **Appendix Resource F: Monitoring Finding Template for further guidance**.

CONDITION is a clear, concise and specific statement describing the violation of law, regulation, or policy guidelines. This statement is the topic sentence of a writing monitoring report finding. The condition is identified through observations or interviews, analysis and verification.

Example – Describe problem: No physical inventory was taken of equipment purchased with Perkins funds from July 1, 2018, through September 30, 2020.

CAUSE is a statement that explains why the condition occurred (or is occurring). For the CMG, a cause is a person, thing or event that produces an undesirable condition. Sometimes, the cause is difficult to identify, especially if the grant recipient is unaware of or wishes to conceal problems. Reviewers must assess whether the evidence they gathered through interviews and reports provides a reasonable and convincing argument for why the stated cause is the key factor contributing to the condition.

Example – Explain why the problem exists: The lack of written procedures and delegation of duties has resulted in a lack of compliance.

CRITERIA are the standards or legal requirements that are being violated. Criteria identify or prescribe the required or desired outcome with respect to the condition. Criteria are laws, regulations, contracts, grant agreements, performance standards, business practices, benchmarks, and policies and procedures. With criteria, always cite the highest authority available first, then add lower-level authority if it adds clarity.

Example – Specify regulation/policy: 2 C.F.R. § 200.313(d)(2) requires that, at a minimum, a physical inventory must be taken and the results reconciled with the property records at least once every two years. (Rule 69I-72.006, F.A.C., requires once a fiscal year).

CORRECTIVE ACTIONS are actions that eliminate the cause, correct or cure the condition and allow symptoms to disappear. An appropriate corrective action corrects the condition and prevents its recurrence. Corrective Actions use direct language, such as “shall” or “must,” and describe the specific documents needed to resolve the finding. Recommendations on detailed steps to correct the finding may be included when the reviewer is confident in knowing the cause of the problem and the appropriate remedy to fix it.

Example—Discuss the action necessary to remedy a situation: The Department recommends that the grant recipient develop and institute a new policy requiring, at minimum, a biannual physical inventory of all grant-funded equipment. The recipients must also conduct a physical count in the next six months and provide the QAC office with the results.

The results of the Four Cs are documented in a Corrective Action Plan.

Condition	Cause	Criteria	Corrective Actions
What is the specific problem or violation?	What is causing the condition?	What standard or requirement is being used to evaluate the condition?	What action is required to eliminate the cause and thus correct the condition?

REASONABLE ASSURANCE

Reasonable assurance is the confidence or comfort level that the reviewer gains from the grant recipient’s records and reports. The reviewer must use their professional judgment based on interviews, understanding of the grant’s operations and testing performed to ascertain the grant recipient’s performance. The assurance that the reviewer obtains from answering the CMG questions and completing the modules supports the reviewer’s conclusion on the operations of the grant. Some questions in the CMG ask the reviewer to use their professional judgment to evaluate if a non-compliance issue is due to a specific, individual or isolated factor or a systemic problem inherent in the grant recipient’s operations.

COLLECTION OF DOCUMENTS

The reviewer may find it helpful to record his/her notes and specific findings at the indicator level of the Core Activity so that, if questions arise later, the basis for the finding is on record. Any potential findings of compliance issues must be supported with evidence: observations and documents demonstrating and supporting the finding. Such documentation becomes part of the monitoring file, allowing the reviewer to make field notes in the CMG document or other methods (e.g., electronic files). The principal aim of the CMG is to help the reviewer organize his/her collection of notes and documents into a digital or hard copy file. It is suggested that the collection aligns with the objectives and indicators deemed relevant by the Department for effective grant management purposes.

EXIT CONFERENCE

The exit conference is an opportunity to review the identified issues discussed with the grant recipient. The reviewer may often want to take back the issues to management. The reviewer may also look closely at the evidence and discuss it with staff and management as necessary.

The agenda for the exit conference needs to include only those items that the grant recipient has already been informed about during the daily discussions with the staff. The reviewer should explain the issues briefly and listen to the recipient's responses and queries. In case the issue may result in a finding, the reviewer should be prepared to explain how the Division's position is supported by rules, regulations, laws and policies.

The exit conference allows the grant recipient to clarify any issues the reviewer raised during the review and rebut or correct any false conclusions or mistaken impressions the reviewer may have. Before concluding, the reviewer should explain whatever follow-up activities the recipient may be required to perform. In addition, documents or follow-up discussions may occur after the review but before the Final Report is completed.

POST-ON-SITE VISIT/DESK REVIEW

It is important to provide the grant recipient with an evidence-based monitoring report to effectively manage their expectations. This report serves as a means of timely communication and technical assistance to the grant recipient. It should contain a written summary of the issues discussed during the exit conference and should not include any new findings or concerns. The monitoring report should be provided to the grant recipient in a timely manner and should never come as a surprise.

POST-VISIT ACTIVITIES

After the on-site visit or desk review, the reviewer should:

- Brief management, if necessary, to perform more in-depth research on issues identified during the on-site or desk review before finalizing and issuing the monitoring report.
- Draft the monitoring report to address all compliance findings, areas of concern and observations identified during the review.
- Issue the monitoring report to the grant recipient within 45 business days for on-site reviews and 60 business days for desk reviews.
- Within 30 days of receiving the report back from the grant recipient, complete the

monitoring report. Ensure all corrective action items are complete.

- Issue closure letter.
- Send the completed monitoring report to the Division web contact to post on the Department's website.
- Ensure that the Grant (working) file is complete.
- Process all receipts from any Purchase Card payments.
- Complete the Department's post-travel processes.

KEY ELEMENTS OF A MONITORING REPORT

The monitoring report typically contains the following six elements:

Cover Letter: The cover letter includes the dates of the review and programs covered and any response deadlines.

Executive Summary: This section summarizes the promising practices, findings, areas of concern or observations described fully in the report.

Review Scope: This section outlines the following information:

- Dates of review and the entrance/exit conferences.
- Sites visited.
- Names of Department staff members who conducted the review.
- Names and titles of those in attendance at the entrance/exit conferences.
- Purpose of the review.
- How a grant recipient was selected.
- Programs reviewed, if applicable.
- Periods for data covered in the review.
- Documents reviewed.
- Which core activities were reviewed?

Background: This section provides critical background information about the grant. It should only contain information that the reader may not have readily available or provide context for information presented later in the report. The background section may include a list of grants awarded, funding amount, and unexpended fund amounts.

Findings: This section lists each finding using the four Cs to fully identify the issue and its resolution.

Corrective Action Plan (CAP): The CAP will include the four Cs and a section for grant recipient response, responsible party and anticipated completion date.

EVIDENCE-BASED MONITORING REPORT

When creating an evidence-based report, it is important to write clearly and concisely, organize the collected evidence and present the information in a helpful way for the grant recipient. The report's author may be the sole reviewer or a staff team may create it collaboratively.

In all cases, writers should:

Use clear topic sentences. Expressly state the paragraph's main idea. In most instances, the topic sentence is the first sentence of the paragraph. The Findings section of the report describes

the Condition. Stating the main idea in a topic sentence helps the author stay on topic and focus the main idea in the reader's mind.

Use an active voice whenever possible. Active voice sentences generally follow a subject + verb + object format and have more impact. They give readers a more precise explanation of conditions and criteria.

Editing Checklist – For each finding:

- Is the condition clearly stated?
- Is the cause included in the finding?
- Are the criteria correctly defined based on the applicable law or regulation?
- Is the corrective action clearly described, including identifying documents needed to resolve or support resolution?
- Does the corrective action address the cause of the condition?

Editing Checklist – For the comprehensive report:

- Is the report organized? Are the main ideas prioritized in order of importance?
- Does the report only include the necessary information to support the findings and observations?
- Are the four Cs included in each finding?
- Does the topic sentence of each finding and area of concern clearly and concisely describe the condition?
- Will the reader understand how to respond to findings and recommendations?

GRANT WORKING FILE

The reviewer should organize a grant working file that contains documents such as the completed sections of the CMG, CMG tools, correspondence, pre-visit report, the monitoring report with a corrective action plan and any documents collected during the review. The file is to be saved in the QAC shared folder. The grant file should include notes that assist the reviewer during the resolution process. Any potential compliance issues identified on-site must be supported with copies of documents that demonstrate and support the finding. This is especially true for questioned costs.

Findings of non-compliance that include questioned costs require special attention. Questioned costs are funds expended in violation of provisions of the applicable laws, regulations or award terms or expenditures that are not supported by adequate documentation to show that they are allowable costs. Questioned costs also include what appear to be unreasonable costs, even if they are not specifically unallowable.

RESOLUTION PROCESS

Each finding identified in the monitoring report must have a corresponding corrective or required action. The grant recipient must document the correction and send sufficient evidence to resolve the finding. The recipient must produce a CAP. If the reviewer does not accept the documentation, the grant recipient's response should explain why the documentation was not accepted and what other documentation is needed for resolution.

If the grant recipient provides a CAP as a response to findings, the reviewer should review

and approve each CAP submission. Well-developed CAPs identify actions that address the cause and provide a timeline for implementing the changes.

After the CAP is approved, the grant recipient should communicate regularly to report its progress in implementing the changes. The reviewer should provide any needed technical assistance. CAPs must be tracked until all findings are resolved. It is essential to take prompt action when resolving.

CONCLUSION

The reviewer uses the CMG to support their review of the grant operations, financial systems, policies and procedures generally applicable to federally funded grant activities. Questions regarding monitoring the program and issuing findings should be forwarded to the Director of QAC.

Core Activity 1- Career and Technical Education

CTE is a modern approach to higher education and training. It offers seventeen career pathways and hundreds of short-term, in-demand programs.

The Perkins program is the primary federal investment in career and technical education at secondary and postsecondary levels. The latest iteration of Perkins, Perkins V, was signed into law in 2018 as the SCATE. The Act, which took effect July 1, 2019, amends the Carl D. Perkins Career and Technical Education (Perkins IV) Act of 2006 and reauthorizes Perkins for six years. The Act aims “to develop more fully the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who elect to enroll in CTE programs and programs of study.”

Each state participating in the federal Perkins program must submit a four-year plan outlining the state’s approach to implementing the Act. The United States Department of Education approved Florida’s Perkins Four-Year State Plan in June 2020. The Plan outlines Florida’s commitment to allowing all students to participate in quality CTE programs that lead to in-demand occupations. (Links to Florida’s State Plan and an Executive Summary of the Plan are below.)

Florida receives approximately \$73 million (pending annual allocations) through the Perkins program. The bulk of the funds go directly to eligible agencies (school districts and Florida College System institutions) through annual entitlement grants and competitive grants. Past grants have included support for entrepreneurship education, agencies serving rural areas, students in the Department of Juvenile Justice facilities and college career pathways.

Introduction

Core Activity 1 is designed to evaluate the provider's CTE programs. This activity is divided into five objectives that help the reviewer assess the recipient's effectiveness and compliance. Each grant or program may have different requirements, so the reviewer should carefully examine each objective and its indicators to determine whether it applies to the monitored grant.

Objective 1.a: Accountability: The recipient has complied with all State and federal requirements for CTE activities.

Objective 1.b: Local Application: The grant recipient plans to conduct a thorough local needs assessment to ensure the community's needs are adequately met.

Objective 1.c: Local Use of Funds: The grant recipient has used the funds to provide financial assistance to support CTE programs and staff.

Objective 1.d: Leadership Activities: The grant recipient used funds to increase students' access to high-quality programs and initiatives.

Objective 1.e: Student Organizations: The grant recipient has used the funds to support a CTSO.

Instructions

The objectives and indicators in Core Activity 1 are marked as (C/E), which means they can either be a compliance indicator, an effectiveness indicator or both, depending on the program and the specific requirements of the grant under review.

The reviewer will evaluate each objective and indicator to determine whether they are relevant to the grant/program being reviewed. If further review is needed based on the reviewer's findings, all relevant documents must be obtained and shared with management as appropriate.

If a compliance indicator is not met, a finding will result from violating a specific compliance requirement, such as regulations, UGG, national policies, Grant Terms and Conditions, federal policy guidance or the grant agreement. Negative responses to an indicator will lead to a determination of noncompliance.

To support written findings, adequate documents must be collected as evidence and included in the review file.

Objective 1.a: Accountability

The grant recipient has conducted all Career and Technical Education activities per State and federal requirements.

Citation: The Project Application and Amendment Procedures for Federal and State Programs (Green Book), Perkins V § 113, 124(1)(c), State of Florida Perkins V State Plan, Section 1004.91(2)-(3), F.S., Rule 6A-6.014, F.A.C., 2 C.F.R. § 200.328

Questions for Review and Discussion

1. Does the eligible provider use approved student assessment systems upon a student's enrollment into a CTE program?
2. Is the grant recipient's strategic approach aligned with the State/Local Workforce Board's priorities for meeting the state or local area's workforce and economic needs?
3. Does the eligible provider require basic skills to enter a CTE program? How do the strategic plan goals and objectives align with the grant goals?
4. Does the eligible provider have written procedures for collecting, verifying, analyzing and reporting student data?
5. Does the eligible agency offer CTE programs that adhere to the approved Florida Curriculum Frameworks?
6. Does the eligible provider have policies and procedures on exemptions and services for students with disabilities?
7. Does the eligible agency use an electronic management information system that meets the requirements?
8. Does the eligible agency have specific staff responsible for data collection, entry and student data verification?
9. Does the eligible provider adhere to federal and state records retention policies?
10. Does the eligible provider offer specialized CTE training and professional development to teachers, faculty, support personnel or paraprofessionals?

Core Activity 1- Career and Technical Education
Objective 1.a - Accountability

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider offer CTE programs that adhere to the approved Florida Curriculum Frameworks? Is apprenticeship-related instruction associated with a valid state-reportable CIP number?	C	Perkins V State Plan	Completed Perkins Program of Study <u><i>protocol</i></u>
Does the provider have policies and procedures on exemptions and services for students with disabilities?	C	Perkins V State Plan Section 1004.91(3), F.S.	Policies and procedures List of services and programs for students with self-declared disabilities
Does the provider adhere to federal and state records retention policies?	C	2 C.F.R. § 200.334 Green Book (Section C, Fiscal and Program Accountability)	Policies and procedures
Does the provider offer CTE professional development per the regulations?	C	Perkins V § 124(1)(c)	Staff training and professional development records/documentation, training materials, etc.

Objective 1.b: Local Application

The grant recipient has planned to conduct a sufficient and comprehensive local needs assessment.

Citation: Perkins V, Section 134, 20 U.S.C. 2354, WIOA Section 121; Department RFA; General Education Provisions Act (GEPA)

Questions for Review and Discussion

1. Did the eligible provider include at least one program of study in their most recent grant application?
2. Did the eligible provider collaborate with the local workforce development board and other local workforce agencies?
3. Does the eligible provider work to improve students' academic and technical skills?
4. What work-based learning opportunities does the provider offer to students in CTE?
5. How does the eligible provider work with employers to develop or improve these work-based learning opportunities?
6. Does the provider offer students currently enrolled in high school the opportunity to earn postsecondary CTE credits?
7. How does the provider support the recruitment, preparation, retention and training of CTE instructors and administrative staff?
8. Did the provider conduct a comprehensive local needs assessment (CLNA) and include the results of the CLNA in the local application?
9. Does the provider only use Perkins funds to support programs identified within the CLNA?
10. Do programs supporting Perkins funds meet Florida's size, scope and quality standards?

Core Activity 1- Career and Technical Education
Objective 1.b – Local Application for CTE

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Did the provider conduct a comprehensive local needs assessment (CLNA) and include the results in the local application?	C	Perkins V, Section 134(b)(1) PDF version page 50 Perkins V, Section 134(c)(2)	A sample of 10% selected supporting documentation for the CLNA submitted to the Department from the most recent grant application. (Request made by Lead Reviewer.)
Does the provider only use Perkins funds to support programs identified within the CLNA?	C	Perkins V, Section 134(c) PDF version Page 52	List of programs supported by Perkins funds. Financial documents to support expenditures on approved programs (Request made by Lead Reviewer)
Did the provider consult with stakeholders such as CTE program representatives, postsecondary representatives, State/local board representatives, parents, students, special population representatives, agencies for at-risk youth and native tribes?	C	Perkins V, Section 134(d) PDF version Page 53	Stakeholder engagement tool List of stakeholders the provider consulted with Stakeholder committee meeting records: sign-in sheet, agenda, minutes, etc.
Does the provider regularly consult with stakeholders to discuss updates to the comprehensive local needs assessment, labor market alignment, program and program of study implementation, work-based learning implementation and coordination of these efforts?	C	Perkins V, Section 134(e) PDF version Page 53	Records of most recent ongoing stakeholder committee meetings, including the sign-in sheet, agenda and minutes.
Did the eligible provider include at least one program of study in their most recent grant application?	C	Perkins V, Section 134(b)(2)	Program of Study included with the provider's most recent grant application.

Core Activity 1- Career and Technical Education
Objective 1.b – Local Application for CTE

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Did the provider partner with local workforce agencies to offer career services and information on high-skill job opportunities? And did they provide organized career guidance and academic counseling before and during CTE programs?	C	WIOA Section 121(e)(2) PDF version page 58 Perkins V, Section 134(b)(3)	List of location(s) and services provided by the LWDB to assist in CTE career exploration, development, and professional development. System of academic advisement to potential and current CTE students. LWDB MOU
Does the eligible provider work to improve students' academic and technical skills by strengthening the academic and CTE components of such programs through the integration of coherent and rigorous content aligned with challenging academic standards relevant CTE programs to ensure learning in core academic subjects and career and technical education subjects.	C	Perkins V, Section 134(b)(4)	Sample academic plan(s) for CTE students CTE and academic course listings Curriculum Maps (secondary) Lesson Plans Program catalog descriptions Curriculum and curriculum maps Instructional materials Academic support services
Did the provider prepare special populations, as outlined in Perkins Section 3 (48) (A-I), for high-growth industries and non-traditional fields, provide equal access and avoid discrimination?	C	Perkins V, Section 134 (b) (5) PDF version page 51 Department RFA	At a minimum, Policy and Procedure Advisor Board Specialized recruitment and outreach to address this population and subgroups. Examples of social media, brochures, fairs, parent's nights Examples of activities include competitions, work-study programs and internships.

Core Activity 1- Career and Technical Education
Objective 1.b – Local Application for CTE

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
What work-based learning opportunities does the provider offer to CTE students? How does the eligible provider work with employers to develop or improve these opportunities?	C	Perkins V, Section 134(b)(6) PDF version Page 51	Apprenticeship and internship agreements with local employers. OJT student's Training agreements. Student enrollment in courses that fulfill the WBL component of the CTE Graduation Pathway option. Documentation of student participation in a school-based enterprise as part of a CTE course or program. MOU or training agreement for Clinicals/Practicums Virtual or Simulated WBL. Can provide the program/tool or provide scenarios that simulate the actual workplace.
Does the provider offer high school students the opportunity to earn postsecondary CTE credits?	C	Perkins V, Section 134 (b) (7)	Dual Enrollment agreement(s) between secondary or postsecondary CTE providers. Student requirements to participate in Dual Enrollment programs. Utilized statewide articulation.
How does the provider support the recruitment, preparation, retention and training of CTE instructors and administrative staff?	C	Perkins V, Section 134(b)(8)	Recruitment documents. Training records: dates, sign-in sheets, discussion topics, training materials, etc.
Has the Department required the provider to conduct a CTE Program Improvement Plan based on the most recent data?	C	Perkins V, Section 134(b)(9)	Information provided by Division's Perkins Program staff.

Core Activity 1- Career and Technical Education
Objective 1.b – Local Application for CTE

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
How does the provider ensure equal access to and participation of students, teachers and other special-needs program beneficiaries?	C	GEPA	GEPA statement. Examples of services or efforts to ensure equal access to individuals with disabilities.
Did you start any new programs?	E		Approved program list.
Have you had any students enrolled in the startup program(s)?	E		Data to support enrollment.
How much did you have to spend to start up this new program?	E		Financial documents to support expenditures.

Objective 1.c: Local Use of Funds

The grant recipient has used grant funds to support CTE programs and staff.

Citation: Perkins V, Section 135, Perkins V, Section 215, Perkins V, Section 124

Questions for Review and Discussion

1. How does the provider offer career exploration and career development activities for students before enrolling and participating in CTE programs?
2. What aspects of the grant will continue after the grant ends?
3. Does the provider offer staff development and training to support CTE programs and services?
4. What functions, services and activities are critical to sustaining grant outcomes (i.e., case management, supportive services, etc.)? What resources have been identified to maintain program operations (i.e., allocated staff, training funds, etc.)?
5. Does the provider support the implementation of CTE programs and programs of study that increase student achievement at the local performance levels?
6. Does the provider offer CTE program offerings to all eligible students under Perkins law?

Core Activity 1- Career and Technical Education
Objective 1.c – Local Use of Funds

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
How does the provider assist students in exploring and developing their careers in CTE programs? This includes introductory courses on career awareness, readily available career information, programs for graduation and career planning, guidance from career counselors and advisors, any other activity that helps students make informed decisions about their future, and comprehensive industry training.	C	Perkins V, Section 135(b)(1)	Coordination of student outreach programs (open house, information night, student advising session (postsecondary). Career and Student Technical Organization roster(s). Student training(s). Guidance counselor training on CTE program offerings.
What types of staff development and training opportunities do CTE providers offer to support their programs and services?	C	Perkins V, Section 135(b)(2) Perkins V Section 124(1)(c)	Schedule of CTE training offered. Training records: dates, sign-in sheets, topics of discussion, training materials, etc. Web postings of training opportunities. Schedule of online training. List of staff participating in state CTE training(s)
Does the provider support the implementation of CTE programs and programs of study that increase student achievement of the local performance levels established under section 113?	C	Perkins V, Section 135(b)(5)	Advisory Committee records. Dual Enrollment agreement(s) between secondary and/or postsecondary CTE providers. Inventory listing. Recruitment documents.

Objective 1.d: Leadership Activities

The grant recipient utilized funds to enhance students' access to high-quality programs and initiatives.

Citation: Perkins V, Section 124

Questions for Review and Discussion

1. Does the provider use leadership funds to establish partnerships among local educational agencies, higher education institutions, AE providers, indian tribes, and tribal organizations?
2. Does the provider use leadership funds to provide high-quality, comprehensive professional development for CTE teachers, faculty, specialized instructional support personnel and paraprofessionals?
3. Does the provider use leadership funds to award incentive grants to eligible recipients?
4. Does the provider use leadership funds to create, implement and support pay-for-success initiatives leading to a recognized postsecondary credential?
5. Does the provider use leadership funds to support CTE programs for adults and out-of-school youth concurrent with completing their secondary school education in a school or other educational setting?
6. Does the provider use leadership funds to improve career guidance and academic counseling programs that assist students in making informed academic and CTE decisions, including academic and financial aid counseling?
7. Does the provider use leadership funds to support CTSO with respect to efforts to increase the participation of students in nontraditional fields and students who are members of special populations?

Core Activity 1- Career and Technical Education
Objective 1.d – Leadership Activities

Question	C/E	Citation(s)	Check Yes or No to answer the question
Does the leadership grant authorize funds to assist in developing statewide programs of study, including standards, curriculum, course development, career exploration, guidance and advisement activities and resources?	C	Perkins V, Section 124(b)(1)	Yes No
Does the provider use leadership funds to assist in approving locally developed programs of study that meet requirements established in Section 122(d)(4)(B)?	C	Perkins V, Section 124(b)(2)	Yes No
Does the provider use leadership funds to assist in establishing statewide articulation agreements aligned with approved programs of study?	C	Perkins V, Section 124(b)(3)	Yes No
Does the provider use leadership funds to establish partnerships and develop programs of study that align with state and local needs for education and economic growth? Do these partnerships also help to expand opportunities for secondary-level students and incorporate work-based learning opportunities into programs of study?	C	Perkins V, Section 124(b)(4)	Yes No
Does the provider use leadership funds to provide comprehensive professional learning for CTE staff that integrates academic standards & technical skills, prepares them to accommodate special populations and helps them stay current with industry standards?	C	Perkins V, Section 124(b)(5)	Yes No
Does the provider use leadership funds to promote student access to high-quality programs of study that provide skill development and access to effective teachers, faculty, specialized instructional support personnel and paraprofessionals?	C	Perkins V, Section 124(b)(6)	Yes No
Does the provider use leadership funds to award incentive grants to eligible recipients for exemplary performance in carrying out programs under Perkins under permission from Perkins Sec. 135(c)?	C	Perkins V, Section 124(b)(7)	Yes No

Core Activity 1- Career and Technical Education
Objective 1.d – Leadership Activities

Continued Question	C /E	Citation(s)	Check Yes or No to answer the question
Does the provider utilize its leadership funds to support the integration and adoption of recognized postsecondary credentials and work-based learning into its programs of study? Additionally, does it allocate funds to increase data collection related to recognized postsecondary credentials and employment outcomes? Or does the provider consult and coordinate with other state agencies to identify and analyze licenses or certifications that create unnecessary obstacles to entry into the workforce for CTE students and do not protect consumers' health, safety or welfare?	C	Perkins V, Section 124(b)(8)	Yes No
Does the provider use leadership funds to create, implement and support pay-for-success initiatives that lead to a recognized postsecondary credential?	C	Perkins V, Section 124(b)(9)	Yes No
Does the provider use leadership funds to support CTE programs for adults and out-of-school youth concurrent with completing their secondary school education in a school or other educational setting?	C	Perkins V, Section 124(b)(10)	Yes No
Does the provider use leadership funds to create, evaluate and support competency-based curricula?	C	Perkins V, Section 124(b)(11)	Yes No
Does the provider use leadership funds to support the development, implementation and expansion of programs of study or career pathways in areas declared to be in a state of emergency?	C	Perkins V, Section 124(b)(12)	Yes No
Does the provider use leadership funds to collaborate with intermediaries to enhance career and technical education?	C	Perkins V, Section 124(b)(13)	Yes No

Core Activity 1- Career and Technical Education
Objective 1.d – Leadership Activities

Continued Question	C/E	Citation(s)	Check Yes or No to answer the question
Does the provider utilize leadership funds to improve career guidance and academic counseling programs that assist students in making informed decisions about academic, career and technical education, including academic and financial aid counseling?	C	Perkins V, Section 124(b)(14)	Yes No
Does the provider use leadership funds to support integrating employability skills into CTE programs and programs of study?	C	Perkins V, Section 124(b)(15)	Yes No
Does the provider use leadership funds to support STEM access and success programs, as well as arts and design integration for underrepresented students?	C	Perkins V, Section 124(b)(16)	Yes No
Does the provider use leadership funds to support career and technical student organizations (CTSO) concerning efforts to increase the participation of students in nontraditional fields and students who are members of special populations?	C	Perkins V, Section 124(b)(17)	Yes No
Does the provider use leadership funds to support establishing and expanding work-based learning opportunities aligned to CTE programs and programs of study?	C	Perkins V, Section 124(b)(18)	Yes No
Does the provider use leadership funds for the integration and alignment of programs of study and career pathways?	C	Perkins V, Section 124(b)(19)	Yes No
Does the provider use leadership funds to support the use of CTE programs and programs of study aligned with State, regional or local high-skill, high-wage or in-demand industry sectors?	C	Perkins V, Section 124(b)(20)	Yes No
Does the provider use leadership funds to make all forms of instructional content widely available, including open educational resources?	C	Perkins V, Section 124(b)(21)	Yes No
Does the provider use leadership funds to develop reliable assessments of competencies and technical skills and enhance data systems	C	Perkins V, Section 124(b)(22)	Yes No

Core Activity 1- Career and Technical Education
Objective 1.d – Leadership Activities

Continued Question	C/E	Citation(s)	Check Yes or No to answer the question
Does the provider use leadership funds to support accelerated learning programs as part of a CTE program of study?	C	Perkins V, Section 124(b)(23)	Yes No
Does the provider use leadership funds to support career academies in implementing a postsecondary education and workforce-ready curriculum at the secondary education level through CTE programs and programs of study that address the needs described in the CLNA under Section 134(c)?	C	Perkins V, Section 124(b)(24)	Yes No
Does the provider use leadership funds for any other state leadership activities to improve the quality of CTE?	C	Perkins V, Section 124(b)(25)	Yes No
Does the provider use leadership funds for administrative costs?	C	Perkins V, Section 124(b)(26)	Yes No

Objective 1.e – Student Organizations

The grant recipient has used funds for a CTSO.

Citation: Perkins V, Section 124

Questions for Review and Discussion

1. How does the grant support the CTSO?
2. Has the grant recipient submitted the correct and timely invoice to the Department?
3. Has the Department rejected any deliverables?
4. Has the grant manager had any issues with the grant recipient?
5. Has the Department approved all amendments?
6. How do you ensure all purchases with federal funds are reasonable, allocable, allowable and necessary?
7. How do you ensure that grant dollars are spent efficiently throughout the year to minimize grant balances at the end of the fiscal year?
8. Explain the procurement procedures for contracting goods or services using grant funds. (if applicable)
9. What are internal controls to guarantee that grants/contracts meet the State of Florida contract services agreement requirements?
10. How does your agency practice economic purchasing?

Core Activity 1- Career and Technical Education
Objective 1.e – Career and Technical Student Organizations

Question	C/E	Citation(s)	Check Yes, No or NA to answer the question
Does the provider have policies and procedures to track the flow of federal funds as it applies to the operation of your Career and Technical Student Organization (CTSO)?	C	2 C.F.R. § 200.302	Yes No NA
Does the provider have a dedicated grant manager assigned to your particular CTSO grant?	E		Yes No NA
Does the provider offer staff development and training on CTSO program components?	E		Yes No NA
Does the provider offer secondary and postsecondary advisors and guidance counselors training on CTE requirements?	E		Yes No NA
Does your CTSO registration/application form include a section for students who wish to self-declare a disability?	C	Florida Perkins V State Plan Section 1004.91(3), F.S.	Yes No NA
Does your CTSO have a dedicated advisory council/committee?	C	Perkins V, Section 124	Yes No NA
Do you have purchasing policies and procedures that include standard accounting practices, budgeting and documenting and reporting procedures? Attach a copy of your purchasing policies and procedures or include the website location.	C	2 C.F.R. § 200.302	Yes No NA
Does your agency have a fiscal grant manager assigned to this federal grant project?	E		Yes No NA
Do you maintain records as per the regulations outlined?	C	Department Green Book, Section C Retention and Access to Records	Yes No NA
Do you have any contractual agreements? If yes, provide a list if not previously submitted.	C	2 C.F.R. §200.318	Yes No NA
Were any personnel costs (salary, benefits) charged to this grant?	C	2 C.F.R. § 200.430	

Core Activity 1- Career and Technical Education
Objective 1.e – Career and Technical Student Organizations

Continued Question	C/E	Citation(s)	Check Yes, No or NA to answer the question
Was a semi-annual certification completed for all of these employees?	C	Department Green Book, Section C Personnel Cost – Time Distribution	Yes No NA
Provide sample time and effort reports (semi-annual certification).	C	Department Green Book, Section C Personnel Cost – Time Distribution	Yes No NA

Core Activity 2- Adult Education (AE)

AE, distinct from child education, is a practice where adults engage in systematic and sustained self-education activities to gain new knowledge, skills, attitudes, or values.

WIOA was signed into law on July 22, 2014 (Public Law No. 113-128) and replaced its predecessor, the Workforce Investment Act (WIA) of 1998. WIOA provides direction, guidance and essential updates for the workforce system in every state. In addition, WIOA prioritizes a market-driven approach to talent development to prepare individuals seeking employment for today's and future jobs. Added emphasis is placed on the need for all individuals to access workforce services and regional alignment of markets and resources is facilitated and encouraged. The State of Florida WIOA Combined Plan for the period July 1, 2024, through June 30, 2028, includes the following required programs:

- Adult Program
- Dislocated Worker Program
- Youth Program
- Adult Education and Family Literacy Act (AEFLA)
- Wagner-Peyser Act
- Vocational Rehabilitation Program, including the Blind Services Program

WIOA and Florida's WIOA Combined Plan are a call to action to fulfill Florida's strategic vision for WIOA implementation, which will be realized by accomplishing these three goals:

- Enhance alignment and market responsiveness of workforce, education and economic development systems through improved service integration that provides businesses with skilled, productive and competitive talent and Floridians with employment, education, training and support services that reduce welfare dependence and increase opportunities for self-sufficiency, high-skill and high-wage careers and lifelong learning.
- Promote accountable, transparent and data-driven workforce investment through performance measures, monitoring and evaluation that informs strategies, drives operational excellence, leads to identification and replication of best practices and empowers an effective and efficient workforce delivery system.
- Improve career exploration, educational attainment and skills training for in-demand industries and occupations for Florida youth, which will lead to enhanced employment, career development, credentialing and post-secondary education opportunities.

Florida's adult education program is a key partner in this endeavor to increase individuals' access to employment, education, training and support services, particularly those with barriers to employment and the services they need to succeed in the labor market.

The AEFLA program presents an extraordinary opportunity to improve the quality of life for individuals with low skills. Services provided under AEFLA will lead to further education, training opportunities and work. The program seeks to increase the educational and workforce development opportunities for adults as workers, parents and citizens. While playing a critical

role in adult attainment of a secondary school diploma, the program also aims to assist in transitioning to postsecondary education and training through career pathways.

The vision of Florida's adult education system is to hold learners at the center and deliver outcomes that promote full participation in the workforce, resulting in high-quality credentials of value and increased performance. The following strategic priorities now guide the work of transforming Florida's adult education system:

- **Priority 1:** Promote regional partnerships to ensure comprehensive approaches that result in improved learner outcomes.
- **Priority 2:** Expand the state's talent pipeline through the attainment of credentials of value and acquisition of postsecondary certifications, industry-recognized credentials and degrees.
- **Priority 3:** Ensure all learners receive high-quality instruction that prioritizes measurable labor market needs and outcomes while working to increase outcomes for all participants.
- **Priority 4:** Incentivize, measure and support enhanced program effectiveness.

Eligibility Requirements for Adult Education Programs

The Adult General Education Program has specific eligibility requirements to ensure students are appropriately placed. Generally, students must be at least 16 years old and have formally declared their intent to terminate school enrollment or, if home-educated, submit a termination notice for their program.

Each program within adult education has additional criteria:

- For Adult Basic Education, students must either pre-test at an Educational Functioning Level (EFL) of 1-4 or have not yet earned a high school diploma or equivalent.
- For GED preparation, students must not have a high school diploma and must pre-test at an EFL of 5-6.
- The Academic Skills Building program is for students who need remediation in Reasoning Through Language Arts or mathematics. Students must also pre-test at an EFL of 5-6.
- English for Speakers of Other Languages students must be deficient in basic skills and pre-test between EFL 1-6.
- Students in the Adult High School program must not have a high school diploma and K-12 students cannot withdraw for summer enrollment.

Additionally, currently enrolled public school students needing credit recovery may co-enroll if they have no absenteeism or disruptive behavior patterns. All students must complete a pre-test within the first 12 hours of instruction and their progress is measured through Measurable Skill Gains, such as EFL advancements or high school diploma attainment.

Instructions

Each indicator in Core Activity 2 is identified as (C) for compliance that must be met or (E) for effectiveness that may not result in a compliance issue but can develop into one if not addressed. Issues identified as effectiveness issues may result in an area of concern and do not have to be formally addressed by the grant recipient in a formal response to the monitoring report.

Regulatory citations are referenced in and throughout this activity, as most of these objectives are requirements of the UGG.

- The reviewer examines each objective and indicator to determine whether they apply to the grant/program under review.
- If a further review of any of these systems is necessary based on the reviewer's findings, obtain copies of all documents relevant to the reviewer's conclusions to share with management as appropriate.
- If a compliance indicator is not met, it will result in a finding due to a violation (condition) of a specific compliance requirement in law, regulations, UGG, national policies, Grant Terms and Conditions, federal policy guidance and the grant agreement. Negative responses to an indicator will lead to a determination of noncompliance. Collect evidence as adequate documents must support written findings and be contained in the review file.

Objective 2.a: Performance Accountability System

The grant recipient has an adequate system to meet the performance expectations.

Citation: 34 C.F.R. § 462.40-462.41, 20 U.S.C. § 1232g, 34 C.F.R. Part 99, 34 C.F.R. § 104.38, Rule 6A-10.042, F.A.C., Florida Adult Education Assessment Policy

Questions for Review and Discussion

1. How are student gains measured in your program? How are state-approved assessment scores documented and utilized to inform instruction?
2. How do you ensure the security of written examination materials?
3. What is the role of the AE director in the verification of data and eligibility criteria?
4. Who has the responsibility of correcting missing and erroneous data reported to you by the state?
5. What type of staff development or training is provided to the staff responsible for data collection and reporting?
6. How does your program follow up with students after they exit the AE program?
7. Describe the instructor and staff development provided to adhere to NRS requirements.

Core Activity 2 –Adult Education
Objective 2.a: Performance Accountability System

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
What is the policy for applying N.R.S. Test Benchmarks for Educational Functional Levels (EFLs) when placing students into programs and reporting student gains?	C	34 C.F.R.§ 462.40 Florida Adult Education Assessment Policy	Copy of policy used to apply EFLs. AE Assessment Policy.
Are students being placed in a program of instruction based on the lowest score obtained by the student in the respective skill area of the standardized assessment?	C	34 C.F.R. § 462.42 Florida Adult Education Assessment Policy	Local assessment policy and procedures.
Does the provider use an approved test as required to pre-and post-test Adult Basic Education (A.B.E.) students?	C	34 C.F.R.§ 462.41 Florida Adult Education Assessment Policy	Sample test results reflecting test name/form/level.
Does the provider have a procedure to ensure that students registered in a course are pre- tested with a state-approved assessment within the first 12 hours of instructional activity?	C	34 C.F.R.§ 462.41 Florida Adult Education Assessment Policy	Copy of procedure.
Does the provider use a standardized assessment instrument(s) to pre-and post-test Adult English for Speakers of Other Languages (ESOL) or Integrated English Literacy and Civics Education (IELCE) students enrolled in the English Literacy for Career and Technical Education (ELCATE) course?	C	34 C.F.R. § 462.41 Florida Adult Education Assessment Policy	Sample test results reflecting test name/form/level.
Does the provider inform students in writing that their personal information will be shared among WIOA staff, used only for employment data matching and that declining to share it will not affect their eligibility for services?	C	34 C.F.R. § 99.31	Copy of the participant's signed release of information.

Core Activity 2 –Adult Education
Objective 2.a: Performance Accountability System

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does your program follow the test administration guidelines in each Test Administration Manual furnished by the assessment's publisher?	C	34 C.F.R. § 462.41 Florida Adult Education Assessment Policy	Local test policy and procedures manual. Observation of testing procedure. Test publisher's testing guidelines.
Are your testing administrators certified? (CASAS, TABE, TABE CLAS-E, BEST Literacy, BEST Plus)	C	34 C.F.R. § 462.41 Florida Adult Education Assessment Policy	Copies of testing administrators' certificates.
Does the provider have a procedure for determining when a student has completed the required number of hours of instruction before administering a post-test?	C	34 C.F.R. § 462.41 Florida Adult Education Assessment Policy	Copy of procedure.
Does the provider require that any exception to administering a post-test to a student before completing the required hours of instruction be approved by the program administrator?	C	34 C.F.R. § 462.41 Florida Adult Education Assessment Policy	Exception policy and procedure. If applicable, the provider submitted and approved a sample of a granted exception.
Are tests of the same skill area used for pre-and post-testing students (e.g., reading or listening pre-test to reading or listening post-test, math pre-test to math post-test, etc.)?	C	34 C.F.R. § 462.41 Florida Adult Education Assessment Policy	Example of pre-and post-test records for a student.
Per the publisher's test administration manual, are post-tests given with an alternate form or at a higher or lower level?	C	34 C.F.R. § 462.41 Florida Adult Education Assessment Policy	Example of pre-and post-test records for a student.

Core Activity 2 –Adult Education
Objective 2.a: Performance Accountability System

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
What documentation is acceptable for submittal for students to request accommodations?	C	Florida Adult Education Assessment Policy	Sample of required documentation.
Have there been any compromises with test security, including discrepancies noted in the number or serial number of testing materials or tests determined to be missing?	C	Florida Adult Education Assessment Policy	Report filed with the Florida Department of Education.
Has the provider been responsible for the secure destruction of certain test materials?	C	Florida Adult Education Assessment Policy	Copy of the document certifying the destruction.
If test materials are distributed, are written documents kept by test administrators and proctors for each point at which they are distributed and returned?	C	Florida Adult Education Assessment Policy	Test distribution log.

Objective 2.b: Local Application

The grant recipient has met the minimum requirements for program qualification.

Citation: WIOA § 203, 231, 225

Questions for Review and Discussion

1. Does the provider meet the Florida Minimum Instructional Service Standards and requirements under the AEFLA?
2. Does the provider verify the eligibility of first-time students enrolling in the AE programs?
3. Does the provider engage in a memorandum of understanding (MOU) identified by the regional needs and the local plan?
4. Does the provider have the ability to serve eligible individuals with disabilities, including eligible individuals with learning disabilities?
5. Does the provider require minimum qualifications for the teachers/instructors, counselors and administrators who deliver the program activities?
6. Does the provider provide services under this section to conduct a program for criminal offenders in a correctional institution?
7. Do the program activities incorporate instruction and activities such as workplace preparation and technology to enhance skills needed to enter the workforce and transition to postsecondary education?

Core Activity 2 –Adult Education
Objective 2.b: Local Application

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider verify the eligibility of first-time students enrolling in adult education programs?	C	WIOA § 203(4)	Policy and procedures for enrolling first-time students.
Does the provider engage in a memorandum of understanding (MOU) identified by the regional needs and in the local plan?	C	WIOA §231(e)	Provide a copy of the MOU with the LWDB and all other applicable MOUs.
Does the provider have the ability to serve eligible individuals with disabilities, including qualified individuals with learning disabilities?	C	WIOA § 231(e)	Provide an example of accommodation provided and an Adult Individual Education Plan (AIEP) or 504 plan.
Does the provider require minimum qualifications for the teachers/instructors, counselors and administrators who deliver the program activities?	C	WIOA § 231(e)	Provide a copy of the position descriptions.
Does the program incorporate instruction and activities such as workplace preparation and technology to enhance skills needed to enter the workforce and transition to postsecondary education?	C	WIOA § 231(e)	Provide a copy of a lesson plan or curriculum used.
Does the provider provide services under this section to conduct a program for criminal offenders in a correctional institution?	C	WIOA § 225(c)	Provide a list of services or schedule of classes within the correctional institution.

Objective 2.c: Leadership Activities

The grant recipient meets the requirements set by the Department to provide leadership activities.

Citation: WIOA § 223

Questions for Review and Discussion

1. Do the grant recipients use funds to develop or enhance the adult education system?
2. Does the grant recipient align adult education and literacy activities with eligible one-stop partners and core programs?
3. Are professional development programs offered to improve the instruction provided?
4. Does the grant recipient provide technical assistance to providers of adult education and literacy activities?
5. Does the grant recipient develop and disseminate instructional and programmatic practices based on the most rigorous or scientifically valid research in reading, writing, speaking, mathematics, English language acquisition programs, distance education and staff training?
6. Does the grant recipient act as a one-stop partner to provide access to employment, education and training services?

Core Activity 2- Adult Education
Objective 1.c – State Leadership Activities

Question	C/ E	Citation(s)	Check Yes or No to answer the question
Did the provider coordinate adult education and literacy activities with other core programs and one-stop partners to implement Florida's Combined State Plan? Were career pathways developed for access to employment and training services?	C	WIOA § 223(a)(1)(A)	Yes No
Does the provider use leadership funds for professional development programs for reading instruction, adult learners, volunteer/staff instruction and disseminating information about models and promising practices?	C	WIOA § 223(a)(1)(B)	Yes No
Do leadership funds support technical assistance for adult education and literacy? The areas covered are reading, writing, speaking, math, English language acquisition, distance education and staff training.	C	WIOA § 223(a)(1)(C)(i)	Yes No
Does the provider use leadership funds to provide access to employment, education and training services as a one-stop partner?	C	WIOA § 223(a)(1)(C)(ii)	Yes No
Does the provider use leadership funds to assist in using technology to improve system efficiencies?	C	WIOA § 223(a)(1)(C)(iii)	Yes No
Does the provider use leadership funds to support monitoring and evaluating activities and disseminating information about models and proven or promising practices within the state?	C	WIOA § 223(a)(1)(D)	Yes No
Does the provider use leadership funds to support literary resource centers within your region?	C	WIOA § 223(a)(2)(A)	Yes No
Does the provider use leadership funds for technology, translation or distance education?	C	WIOA § 223(a)(2)(B)	Yes No
Does the provider use leadership funds to develop and share curricula on phonemic awareness, systematic phonics, fluency and reading comprehension?	C	WIOA § 223(a)(2)(C)	Yes No
Does the provider use leadership funds to develop content and models for integrated education, training and career pathways?	C	WIOA § 223(a)(2)(D)	Yes No
Does the provider use leadership funds to develop and implement programs that achieve the statewide objectives and measure the progress of those programs?	C	WIOA § 223(a)(2)(E)	Yes No

Core Activity 2- Adult Education
Objective 1.c – State Leadership Activities

Continued Question	C/E	Citation(s)	Check Yes or No to answer the question
Does the provider use leadership funds to develop and implement a system to assist in transitioning from adult education and family literacy to postsecondary education?	C	WIOA § 223(a)(2)(F)	Yes No
Does the provider use leadership funds to promote the integration of literacy instruction and occupational skills training and promote these linkages with employers?	C	WIOA § 223(a)(2)(G)	Yes No
Does the provider use leadership funds to promote workplace adult education and literacy activities?	C	WIOA § 223(a)(2)(H)	Yes No
Does the provider use leadership funds to identify curriculum frameworks aligned with state-adopted academic standards, adult skills and literacy assessments, primary indicators of performance, standards for enrollment in non-remedial for-credit courses in postsecondary education and content of occupational and industry standards used by businesses in the state or outlying area?	C	WIOA § 223(a)(2)(I)(ii)	Yes No
Does the provider use leadership funds to develop and pilot strategies for improving teacher quality and retention?	C	WIOA § 223(a)(2)(J)	Yes No
Does the provider use leadership funds to develop and implement programs and services to meet the needs of adult learners with learning disabilities or English language learners?	C	WIOA § 223(a)(2)(K)	Yes No
Does the provider use leadership funds to provide outreach to instructors, students and employers?	C	WIOA § 223(a)(2)(L)	Yes No

Objective 2.d: Integrated English Literacy and Civics Education (IELCE)

IELCE educates adult English language learners, including professionals with degrees and credentials in their native country. These services enable such adults to achieve competency in the English language and acquire the basic and more advanced skills needed to function effectively as parents, workers and citizens in the United States.

Citation: WIOA § 243, 34 C.F.R. § 463.33, 463.37, 463.73, 463.74

Questions for Review and Discussion

The IELCE program must provide education services to English language learners who are adults, including professionals with degrees and credentials in their native countries.

1. Describe the eligible individuals to be served in this IELCE program.
2. Are professionals with degrees and credentials in their native country included in the target population? Why (not)?
3. What demographic or other data was used to determine the target population for this IELCE program?

The IELCE program must include instruction in literacy and English language acquisition and instruction on the rights and responsibilities of citizenship and civic participation, as described under 34 C.F.R. § 463.33(b).

1. Describe the literacy and English language instruction.
2. How is it aligned with the state's content standards for adult education?
3. Describe the rights and responsibilities of citizenship and civic participation instruction- how is it offered in the IELCE program?

Core Activity 2- Adult Education
Objective 1.d – Integrated English Literacy and Civics Education (IELCE)

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Do your IELCE services include English language acquisition and civic education requirements, as described in 463.33?	C	34 C.F.R. § 463.33	Master schedule of courses/programs and the corresponding unduplicated student enrollment.
As an eligible IELCE provider, do you combine your integrated English literacy and civics education activities with integrated education and training activities by co-enrolling participants in an IET program provided by other funding sources or using Section 243 funds to support IET activities?	C	34 C.F.R. § 463.74	Policy and Procedures. Documentation of enrollment of students in approved IET programs.
Does the provider demonstrate that activities supported by IELCE funds are attributable to IELCE only?	C	WIOA § 243	Time and Effort records.
Are your IELCE-funded services designed to help adult English language learners find unsubsidized employment in in-demand industries, leading to economic self-sufficiency?	C	34 C.F.R. § 463.73	MOU with a local workforce industry board.
Does your program concurrently integrate adult education, literacy, workforce preparation and training? Activities should be high-quality and contextually relevant, using occupationally relevant instructional materials. The program should also have a single set of learning objectives that identify specific competencies and function cooperatively.	C	34 C.F.R. § 463.37	Sample of the integrated learning plan. Sample student assignment.

Objective 2.e: Integrated Education and Training (IET)

IET is a service approach that provides adult education and literacy activities concurrently and contextually with workforce preparation activities and workforce training for a specific occupation or occupational cluster for educational and career advancement.

Citation: WIOA § 134(c)(3)(D), 34 C.F.R. § 463.30, 463.31, 463.34, 463.35, Florida Integrated Education and Training Guide

Questions for Review and Discussion

The IET program must provide integrated education and training services to adult learners, including professionals with degrees and credentials in their native countries.

1. Describe the eligible individuals to be served in this IET program.
2. Are professionals with degrees and credentials in their native country included in the target population? Why (not)?
3. What demographic or other data was used to determine the target population for this IET program?
4. Is the IET program offered by an institution of higher education or another type of organization, such as a nonprofit education and training provider?
5. Is the IET program offered by two or more organizations working in partnership, so long as the program equips individuals to attain basic skills and training in a specific occupation or industry?
6. How is IELCE delivered **with** the IET activities for participants?
7. If participants are co-enrolled in an IET program provided from sources other than WIOA § 243 funding, describe how IELCE participants access and participate in the IET program.
8. If the IET program is provided using WIOA § 243 funds, describe how IELCE participants access and participate in the IET program.
9. What is the strategy or design for preparing IET participants for and placing them in unsubsidized employment in in-demand industries and occupations that lead to economic self-sufficiency?
10. How does this IELCE program integrate with the local workforce development system to carry out its activities?

Core Activity 2- Adult Education
Objective 1.e – Integrated Education and Training (IET)

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
How does your Integrated Education and Training (IET) program integrate the following three components concurrently and contextually: Adult education and literacy standards, Workforce preparation skills and Workforce training activities?	C	34 C.F.R. § 463.30 34 C.F.R. § 463.31(b) 34 C.F.R. § 463.34 34 C.F.R. § 463.35 WIOA § 134(c)(3)(D)	Provide a copy of the IET Study Program. Confirm Adult Education and Literacy standards from Adult Education Curriculum frameworks. Confirm Workforce Preparation activities from Employability frameworks. Confirm Workforce training activities from IET Program of Study. Provide a copy of the Single Set of Learning Objectives (SSLO) as part of the IET Program of Study or as a separate SSLO document.
Describe the instructional model used for your IET program, including whether it is fully integrated, partially integrated or taught by one instructor and if there is any involvement from an employer or community partner.	C	Florida's Integrated Education and Training Guide	IET program schedule. Fully integrated or one instructor (1 block). Partially integrated (separate time blocks). Employer/community partner.
As an IELCE provider, how do you integrate English literacy and civics education with integrated education and training?	C	34 C.F.R. § 463.74	Provide IET Program of Study for IELCE. Confirm English Language Proficiency standards in the Adult Education and Literacy Standards (step 2) section of the IET Program of Study. Provide documentation by submitting a sample of the training material used.
How is your program working to market and recruit students to participate in your IET program?	C	Florida's Integrated Education and Training Guide	Marketing materials (flyers, schedules, etc.). Student enrollment numbers.

Core Activity 3- Financial Management

Assess the grantee's financial management systems and operations to ensure compliance with award requirements and promote transparency and accountability in administering the grant/project.

Introduction

Core Activity 3 objective is to evaluate the grant recipient's financial management systems and functions, which are utilized to manage the grant/project in a manner that encourages responsibility and openness and adheres to the specifications mentioned in the award.

Objective 3.a: Standards for Financial and Program Management: Effective control, integrity and accountability are maintained to achieve the grant's objectives in operational effectiveness and efficiency, reliable financial reporting and compliance with laws, regulations and policies.

Objective 3.b: Contracts and Procurement: An accounting system is in place that allows the grant recipient to maintain accurate, current and complete disclosure of the grant's financial results and those of its sub-recipients.

Objective 3.c: Equipment: The grant recipient has established a comprehensive system of controls and documentation to manage equipment purchased with grant funds properly.

Objective 3.d: Allowable Cost: The grant recipient has controls and documentation to account for all grant-funded activities.

Instructions

In Core Activity 3, each indicator is labeled as (C) for compliance or (E) for effectiveness. Compliance indicators must be met, while effectiveness indicators may not pose immediate compliance issues but could lead to one if not addressed. Grant recipients are not required to respond to effectiveness issues formally, but they should be aware that these issues can cause concern and should be addressed. Throughout this activity, regulatory citations are provided as most objectives are required by the UGG or State guidance.

This activity focuses specifically on management systems related to internal controls, financial reporting, payment and cash management, program income, allowable costs/cost classification, cost allocation and indirect costs.

If the reviewer's findings require a further review of any of these systems, obtain copies of all documents relevant to the reviewer's conclusions to share with management as appropriate.

A compliance indicator not met will result in a finding due to a violation (condition) of a specific compliance requirement in law, regulations, UGG, national policies, Grant Terms and Conditions, federal policy guidance and the grant agreement. Negative responses to an indicator will lead to a determination of noncompliance. Ensure that evidence is collected as adequate documents that support written findings and are contained in the review file.

Objective 3.a: Standards for Financial and Program Management

Operational effectiveness, financial reporting and compliance are ensured to achieve grant objectives.

Citation: 2 C.F.R. § 200.302, 200.303, 200.430, 200.475, Green Book C-19, Section 112.061, F.S.

Questions for Review and Discussion

1. Does the provider have a dedicated financial management system?
2. Does the provider have fiscal policies and procedures?
3. How does the provider monitor grant expenditures?
4. Who is responsible for approving grant expenditures?
5. Does the provider maintain time and effort reports for staff paid by Perkins funds?
6. Does the provider have policies and procedures on grant-funded travel?
7. Does the provider use Perkins grant-funded purchasing cards?

Core Activity 3-Financial Management
Objective 3.a – Standards for Financial and Program Management

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider have a dedicated financial management system?	C	2 C.F.R. § 200.302(b)	Name of the financial management system.
Does the provider have fiscal policies and procedures that include standard accounting practices, budgeting, documentation and reporting and cash management?	C	2 C.F.R. § 200.302 2 C.F.R. § 200.303	Financial management policies and procedures.
Does the provider maintain time and effort reports for staff paid by Perkins funds?	C	2 C.F.R. § 200.430 Green Book, C-19	Employee time and effort reports.
Does the provider have policies and procedures on grant-funded travel?	C	2 C.F.R. § 200.475 Section 112.061, F.S.	Policy and procedures. Sample of grant-funded travel records.
Does the provider use Perkins grant-funded purchasing cards?	E		List of personnel with grant-funded purchasing cards. Sample of purchasing card transactions and reconciliations.

Objective 3.b: Contracts and Procurement

An accounting system must be implemented to ensure accurate financial disclosure of the grant's results and those of its sub-recipients.

Citation: 2 C.F.R. § 200.318, 200.321, 200.327, 200.334, Green Book

Questions for Review and Discussion

1. Does the provider have dedicated policies and procedures for purchasing equipment and the contracting of goods and services?
2. Does the provider maintain financial records per federal, state and local records retention policies?
3. Does the provider have written standards of conduct covering conflicts of interest and governing its employees' acts in selecting, awarding and administering contracts?
4. Does the provider have a dedicated contract management system to track deliverables, invoices, payments, etc.?
5. Does the provider have internal controls to ensure economic purchasing and maximize purchasing potential?
6. Does the provider ensure that contracts funded with federal money include the required contract provisions?

Core Activity 3-Financial Management
Objective 3.b – Contract and Procurement

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider have dedicated policies and procedures for purchasing equipment and contracting goods and services?	C	2 C.F.R. § 200.318	Policies and procedures manual.
Does the provider maintain financial records in accordance with federal, state and local records retention policies?	C	2 C.F.R. § 200.334 Green Book	Records retention policy. Procurement records (to be determined by Division monitoring team lead).
Does the provider have written standards of conduct covering conflicts of interest and governing the actions of its employees in the selection, award and administration of contracts?	C	2 C.F.R. § 200.318(C)(1)	Conflict of interest form.
Does the provider have a dedicated contract manager position?	E		If applicable, job description.
Does the provider have a dedicated contract management system to track deliverables, invoices, payments, etc.?	C	2 C.F.R. § 200.318	Policies and procedures manual.
Has the provider used minority-owned businesses, women-owned businesses and labor surplus firms are used when possible?	C	2 C.F.R. § 200.321	Copy of applicable contract(s) and Procurement policy.
Does the provider have internal controls to ensure economical purchasing and maximize purchasing potential?	C	2 C.F.R. § 200.318	Internal control policies on procurement/purchasing.
Does the provider ensure that contracts funded with federal money include the required contract provisions?	C	2 C.F.R. § 200.327	Copy of applicable contract(s).

Objective 3.c: Equipment

The grant recipient has a system of controls and documentation for the stewardship of equipment purchased with grant funds.

Citation: 2 C.F.R. § 200.313, Rule 69I-72.003, F.A.C.

Questions for Review and Discussion

1. Does the provider have policies and procedures for purchasing, protecting, using and disposing of equipment purchased with federal grant funds?
2. Does the provider have a dedicated inventory management system?
3. Have any reports of loss, damage or theft of grant-funded equipment in the last 24 months?
4. Does the provider have dedicated personnel responsible for property and inventory management?

Core Activity 3-Financial Management
Objective 3.c – Equipment

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Are there policies for purchasing, protecting, using and disposing of equipment bought with federal grant funds? The policies should have a control system to prevent property loss, damage or theft, adequate maintenance procedures, disposition procedures and assurance that the equipment is used for the program or project for which it was acquired.	C	2 C.F.R. § 200.313	Fiscal equipment policies and procedures.
Is there a dedicated inventory system in place that meets the following requirements? Maintain property records, including description, serial number, funding source, title holder, acquisition date, cost, percentage of Federal participation, location, use, condition and disposal data. Plus, a physical inventory of the property should be conducted at least once a year and the results should be reconciled with the property records.	C	2 C.F.R. § 200.313 (d) Rule 69I-72.003, F.A.C.	Equipment and inventory records. Fiscal equipment policies and procedures.
Have any reports of loss, damage or theft of grant-funded equipment in the last 36 months?	C	2 C.F.R. § 200.313 (d)	Campus incident report, police report, etc.
Does the provider have dedicated personnel responsible for property and inventory management?	C	2 C.F.R. § 200.313 (d)	Job description.

Objective 3.d: Allowable Cost

The grant recipient has controls and documentation to account for all grant-funded activities.

Citation: 2 C.F.R. § 200.421-200.476

Questions for Review and Discussion

1. Does the provider use federal grant funds, advisory councils or committees?
2. Does the provider use federal grant funds for commencement and convocation costs?
3. Does the provider use federal grant funds to compensate for personal services (including, but not necessarily limited to, wages, salaries and fringe benefits)?
4. Does the provider use federal grant funds for conferences, meetings, retreats, seminars, etc.?
5. Does the provider use federal grant funds for costs incurred for necessary maintenance, repair, or upkeep of buildings and equipment (including Federal property unless otherwise provided for), which neither add to the permanent value of the property nor appreciably prolong its intended life?
6. Does the provider use federal grant funds for recruiting costs?
7. Does the provider use federal grant funds for scholarship and student aid costs?
8. Does the provider use federal grant funds for employee training and development?
9. Does the provider use federal grant funds for transportation costs?
10. Does the provider use federal grant funds for travel costs?

Core Activity 3-Financial Management
Objective 3.d – Allowable Cost

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider use federal grant funds on advertising or public relations costs?	C	2 C.F.R. § 200.421	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds, advisory councils or committees?	C	2 C.F.R. § 200.422	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to purchase alcoholic beverages?	C	2 C.F.R. § 200.423	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds on alumni activities?	C	2 C.F.R. § 200.424	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds on audit costs and related services?	C	2 C.F.R. § 200.425	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to cover bad debts, including losses (actual or estimated)?	C	2 C.F.R. § 200.426	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for bonding costs required by the federal awarding agency to assure itself against financial loss to itself or others?	C	2 C.F.R. § 200.427	Yes No If applicable, provide one sample of each year under review.
Does the provider collect direct or indirect costs for improper payments?	C	2 C.F.R. § 200.428	Yes No If applicable, provide one sample of each year under review.

Core Activity 3-Financial Management
Objective 3.d – Allowable Cost

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider use federal grant funds for commencement and convocation costs?	C	2 C.F.R. § 200.429	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for compensation for personal services (including but not necessarily limited to wages, salaries and fringe benefits)?	C	2 C.F.R. § 200.430 2 C.F.R. § 200.431	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for conferences, meetings, retreats, seminars, etc.?	C	2 C.F.R. § 200.432	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds as contingency provisions for future costs?	C	2 C.F.R. § 200.433	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for contributions or donations, including cash, property, services, etc.?	C	2 C.F.R. § 200.434	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for the defense and prosecution of criminal and civil proceedings and claims?	C	2 C.F.R. § 200.435	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds as compensation for the depreciation and/or use of fixed assets?	C	2 C.F.R. § 200.436	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for employee health and wellness costs?	C	2 C.F.R. § 200.437	Yes No If applicable, provide one sample of each year under review.

Core Activity 3-Financial Management
Objective 3.d – Allowable Cost

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider use federal grant funds for entertainment costs (amusement, social gatherings, parties, etc.)?	C	2 C.F.R. § 200.438	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for acquisition costs of equipment and other capital assets (for general purpose equipment, buildings and land) or for expenditures to improve capital assets that materially increase their value or useful life?	C	2 C.F.R. § 200.439	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds exchange rates?	C	2 C.F.R. § 200.440	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to cover the costs resulting from violations of, or failure of the agency to comply with federal, state, local or foreign laws and regulations?	C	2 C.F.R. § 200.441	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for the costs of fundraising and investment management costs?	C	2 C.F.R. § 200.442	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds on the gains and losses on the disposition of depreciable property and other capital assets?	C	2 C.F.R. § 200.443	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for the general costs (salaries and expenses) of government (local, state and indian tribes)?	C	2 C.F.R. § 200.444	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for goods or services for personal use?	C	2 C.F.R. § 200.445	Yes No. If applicable, provide one sample for each year under review.

Core Activity 3-Financial Management
Objective 3.d – Allowable Cost

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider use federal grant funds for idle facilities (completely unused facilities) and idle capacity (partially used facilities' unused capacity)?	C	2 C.F.R. § 200.446	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to cover insurance costs?	C	2 C.F.R. § 200.447	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for intellectual property costs (e.g., patent costs, royalty costs for using patents and copyright costs)?	C	2 C.F.R. § 200.448	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to pay interest on borrowed capital or the financing costs of buildings, construction, land acquisition, etc.?	C	2 C.F.R. § 200.449	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to pay for certain influencing activities (lobbying) associated with obtaining grants, contracts, cooperative agreements or loans?	C	2 C.F.R. § 200.450	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to cover losses on other awards, services or contracts?	C	2 C.F.R. § 200.451	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for costs incurred for necessary maintenance, repair or upkeep of buildings and equipment (including federal property unless otherwise provided for) that neither add to the property's permanent value nor appreciably prolong its intended life?	C	2 C.F.R. § 200.452	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for materials and supplies costs, including the cost of computing devices?	C	2 C.F.R. § 200.453	Yes No. If applicable, provide one sample for each year under review.

Core Activity 3-Financial Management
Objective 3.d – Allowable Cost

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider use federal grant funds for memberships, subscriptions and professional activity costs?	C	2 C.F.R. § 200.454	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for organizational costs that include, but are not limited to, incorporation fees, brokers' fees, fees to promoters, organizers or management consultants, attorneys, accountants or investment counselors?	C	2 C.F.R. § 200.455	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for participant support costs?	C	2 C.F.R. § 200.456	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for expenses incurred for security to protect facilities, personnel and work products?	C	2 C.F.R. § 200.457	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for pre-award costs and expenditures?	C	2 C.F.R. § 200.458	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for professional service costs?	C	2 C.F.R. § 200.459	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to propose costs for potential federal and non-federal awards or projects?	C	2 C.F.R. § 200.460	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for publications and printing costs?	C	2 C.F.R. § 200.461	Yes No If applicable, provide one sample of each year under review.

Core Activity 3-Financial Management
Objective 3.d – Allowable Cost

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider use federal grant funds for the costs of facilities' rearrangement and reconversion or restoration and rehabilitation?	C	2 C.F.R. § 200.462	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for recruiting costs?	C	2 C.F.R. § 200.463	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to cover the relocation costs of employees?	C	2 C.F.R. § 200.464	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for real property and equipment rental costs?	C	2 C.F.R. § 200.465	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for scholarship and student aid costs?	C	2 C.F.R. § 200.466	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds to sell and market services and/or products?	C	2 C.F.R. § 200.467	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for specialized service facilities?	C	2 C.F.R. § 200.468	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for student activity costs such as intramural activities, student publications, clubs, etc.?	C	2 C.F.R. § 200.469	Yes No If applicable, provide one sample of each year under review.

Core Activity 3-Financial Management
Objective 3.d – Allowable Cost

Continued Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider use federal grant funds for taxes that a governmental unit must legally pay?	C	2 C.F.R. § 200.470	Yes No If applicable, provide one sample of each year under review.
Does the provider use the cost incurred for telecommunications and video surveillance services, such as internet and video surveillance?	C	2 C.F.R. § 200.471	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for costs associated with terminating a federal award?	C	2 C.F.R. § 200.472	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for employee training and development?	C	2 C.F.R. § 200.473	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for transportation costs?	C	2 C.F.R. § 200.474	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for travel costs?	C	2 C.F.R. § 200.475	Yes No If applicable, provide one sample of each year under review.
Does the provider use federal grant funds for travel and subsistence costs of trustees (or directors)?	C	2 C.F.R. § 200.476	Yes No If applicable, provide one sample of each year under review.

Core Activity 4- Data Accountability and Reporting

Address the grant recipient accountability processes for AE and CTE reporting of accountability outcomes and other information submitted to the Department.

The National Reporting Systems (NRS) has identified measurable skill gains, employment rates in the second and fourth quarter after exit, median earnings in the second quarter after exit, credential attainment and effectiveness in serving employers as the primary indicators of performance in Adult Education, as required by WIOA Section 116(b)(2)(A). The U.S. Departments of Labor (USDOL) and Education have developed joint guidance to collect, validate and report these measures. The guidance provides definitions, methodology, calculations and operational parameters. It is outlined in the [Office of Career, Technical and AE \(OCTAE\) Program Memorandum 17-2](#), which also includes definitions of key terms related to accountability under WIOA. For validating data, [OCTAE Program Memorandum 19-1](#) guides adult education programs.

The Perkins program is a crucial federal career and technical education investment for secondary and postsecondary students. The most recent version of the program, Perkins V, was signed into law in 2018 as the Strengthening Career and Technical Education for the 21st Century Act (SCATE). The Act took effect on July 1, 2019, amending the Carl D. Perkins Career and Technical Education (Perkins IV) Act of 2006 and reauthorizing Perkins for six years. The Act aims to enhance the academic knowledge, technical skills and employability of secondary and postsecondary students who choose to enroll in CTE programs and courses of study.

Under the Perkins law, states must report annually on several core performance indicators, including local agency and state-level performance indicators disaggregated by race, ethnicity, sex and special population categories. This report is known as the Consolidated Annual Report (CAR). Perkins law mandates that states report annually on several core indicators of performance, which are calculated at both the local agency and state levels and must be disaggregated by race, ethnicity, disaggregated by various demographic categories and special population categories. The resources below provide an overview of the current Perkins secondary and postsecondary measures and include additional supplemental resources that offer guidance on calculating them.

The Division has developed accountability guidelines and operational procedures for secondary and postsecondary performance measures. These guidelines are reviewed annually, and significant changes in operational procedures are vetted by the management information system (MIS) report coordinators during standing meetings of the Community College Technical Center Management Information Systems (CCTCMIS).

Section 1011.80(9), F.S., requires school districts or colleges acting as a Local Education Agency (LEA) and providing Related Training and Instruction (RTI) for registered apprenticeship programs to report the number of full-time equivalent students based on their respective discipline categories. The institutions should use the appropriate data reporting guidelines when submitting the data on apprentices to the state through the [CCTCMIS](#) or the [Workforce Development Information System \(WDIS\)](#).

Data reporting and accountability resources for Perkins secondary level measures, postsecondary measures, Adult General Education accountability measures and Apprenticeship can be found at: <https://www.fldoe.org/academics/career-adult-edu/research-evaluation/>.

Introduction

The purpose of Core Activity 4 is to assist the reviewer in evaluating the grant recipient's Data Accountability and Reporting. Core Activity 4 is dissected into one objective to help the reviewer determine the compliance and effectiveness of the grant's operations. Because each grant type has different programmatic requirements, the reviewer must carefully review each objective and its indicators to determine whether it applies to the grant under review.

Objective 4. a: AE & CTE Accountability: Management Information system set up for accountability of required information.

Apprenticeship Data Reporting Guidance

In accordance with Section [1011.80](#) (9), F.S., institutions that serve as an LEA and provide RTI for registered apprenticeship programs shall report full-time equivalent students by discipline category and should use appropriate data reporting guidance when reporting apprentices to the state via the [CCTCMIS](#) or the [WDIS](#).

Instructions

Each indicator in Core Activity 4 is identified as (C) for compliance that must be met or (E) for effectiveness that may not result in a compliance issue but can develop into one if not addressed. Issues identified as effectiveness issues may result in an area of concern and do not have to be formally addressed by the grant recipient in a formal response to the monitoring report. Regulatory citations are referenced in and throughout this activity, as most of these objectives are requirements of the UGG.

- The reviewer looks at each of the objectives and indicators to determine if they are applicable to the grant/program under review.
- If a further review of any of these systems is necessary based on the reviewer's findings, obtain copies of all documents relevant to the reviewer's conclusions to share with management as appropriate.
- If a compliance indicator is not met, it will result in a finding due to a violation (condition) of a specific compliance requirement in law, regulations, UGG, national policies, Grant Terms and Conditions, federal policy guidance or the grant agreement. Negative responses to an indicator will lead to a determination of noncompliance. Collect evidence as adequate documents must support written findings and be contained in the review file.
- **Review and verify** samples of student data (provider) that have previously been submitted to the Department. (Student names randomly selected by PERA) Refer to **Resource A-Student Data Verification in the Appendix** for further guidance.

Objective 4. a: AE & CTE Accountability

A management information system is established to properly account for required information.

Citation: WIOA § 116, 2 C.F.R. § 200.329, Rule 6A-10.0381 F.A.C., Department grant RFP/RFAs, Section 1008.385(2), F.S., Perkins V Section 113, WIOA § 231(e)(12), 20 U.S.C. § 1232g, 34 C.F.R. Part 99.

Questions for Review and Discussion

1. Is the signed release of information form or statement kept in the student file? If not, where is it kept? For information about the Family Educational Rights and Privacy Act (FERPA), see the USDOE OCTAE website at <https://www2.ed.gov/about/offices/list/ovae/pi/cte/uiferpa.html> and [34 C.F.R. Part 99](#).
2. What technical assistance and professional development opportunities from the Division are the providers utilizing regarding data collection, assessment and follow-up? (For example, bi-monthly/quarterly webinars, Workforce Education District Data Advisory Council (WEDDAC), Management Information Systems Advisory Taskforce (MISATFOR), Adult and Community Education (ACE) and Summer Symposium presentations, individualized assistance from Division staff, etc.)
3. Can the provider's local MIS read the test record and successfully identify out-of-range or out-of-date scores before awarding the measurable skills gain (MSG)?
4. Does the provider provide annually locally planned and delivered training on NRS issues, MIS, data entry, or analysis problems? If so, briefly describe the training's frequency, duration and content.

Core Activity 4- Data Accountability and Reporting
Objective 4.a – AE & CTE Accountability

Question	C/E	Citation(s)	Methods of Collection Examples of Evidence
Does the provider have written procedures for the collection, verification, analysis and reporting of student data?	C	2 C.F.R. § 200.329 Section 1008.385(2), F.S.	Policies and procedures on data collection and reporting.
Does the provider use an electronic management information system that meets all reporting system requirements?	C	2 C.F.R. § 200.329 Perkins V, Section 113 Section 1008.385(2), F.S.	Data Elements Collection Attestation Form.
Does the provider have a specific staff member responsible for data collection, entry and verification of student data?	E		Position description(s). Staff training and professional development records/documentation, training materials, etc.
Does the provider use an electronic management information system (MIS) used by all programs, with individual student records within a relational database structure?	C	WIOA § 231(e)(12) Department grant RFP/RFAs	Name of electronic MIS.
Does the agency's MIS track and report student attendance?	C	2 C.F.R. § 200.329 Rule 6A-10.0381, F.A.C. Department grant RFP/RFAs	Sample of MIS-generated student attendance roster.
Does the provider have a procedure to ensure the reported student data is valid and reliable?	C	WIOA § 116(c)(5)	A copy of the written procedure or description is used to determine that the reported student data are valid and reliable.
Does the provider procedurally withdraw students after six consecutive absences from a course?	C	2 C.F.R. § 200.329 Rule 6A-10.0381	The attendance record reflects a procedural withdrawal after six consecutive absences.
Does the provider place the student in the same course and section if the student resumes enrollment within 30 calendar days of the procedural withdrawal?	C	2 C.F.R. § 200.329 Rule 6A-10.0381, F.A.C.	Copy of the written notification.

Core Activity 5-Pathways to Career Opportunities Grant (PCOG)

The Pathways to Career Opportunities Grant (PCOG/Pathways Grant) Program, The Department, is an annual appropriation from the Florida Legislature in the General Appropriations Act. It seeks applicants from various educational institutions and entities authorized to sponsor apprenticeships or pre-apprenticeship programs. The program aims to establish new, operate or expand existing apprenticeship or pre-apprenticeship programs.

The State of Florida General Appropriations Act has set aside funding to establish, operate or expand registered apprenticeship or pre-apprenticeship programs. This funding is available to high schools, school district career centers or colleges, school districts, technical career colleges, Florida College System institutions and other authorized entities. They may begin submitting project concepts immediately.

According to Section 1011.802, F.S., the Department is required to publish an annual report on its website detailing information PCOG Program, including the number of programs, retention, completion and employment rates, and salaries associated with PCOG funded programs. The data for this report is sourced from the Department Annual Apprenticeship Report and the USDOL RAPIDS website. Additional information this grant and a link to the PCOG Annual Report can be found at the link below:

[Pathways to Career Opportunities Grant \(PCOG\) Program \(fldoe.org\)](https://fldoe.org/pathways-to-career-opportunities-grant-pcog-program)

Introduction

Core Activity 5 is designed to evaluate the effectiveness and compliance of PCOG programs provided by grant recipients. The program has several objectives that help reviewers assess the recipient's performance. Since different grants or programs may have different requirements, the reviewer must carefully examine each objective and its indicators to determine whether it applies to the monitored grant.

Objective 5. a: PCOG Self-Assessment: The recipient has complied with all State and federal requirements for CTE activities.

Instructions

The objectives and indicators in Core Activity 5 are marked as (C/E), which means they can either be a compliance indicator, an effectiveness indicator, or both, depending on the program and the specific requirements of the grant under review.

The reviewer will review each objective and indicator to determine whether they are relevant to the grant/program being reviewed. If further review is needed based on the reviewer's findings, all relevant documents must be obtained and shared with management as appropriate.

If a compliance indicator is not met, a finding will result from violating a specific compliance requirement, Grant Terms and Conditions, state policy guidance, or the grant agreement. Negative responses to an indicator will lead to a determination of noncompliance.

To support written findings, adequate documents must be collected as evidence and included in the review file.

Objective 5. a: Accountability

The grant recipient has conducted all PCOG activities in accordance with State requirements.

Citation: Rule 6A-20.046, F.A.C., The Florida College System Accounting Manual, Green Book, Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book), the PCOG RFP, Education Department General Administrative Regulations (EDGAR) 34 C.F.R. § 76, Uniform Grant Guidance (UGG) 2 C.F.R. §§ 200.200-200.328 and Sections 215.86 and 1008.32, F.S.

Questions for Review and Discussion

1. Can you provide an overview of how the grant funds have been utilized to establish, operate or expand apprenticeship or pre-apprenticeship programs?
2. Are there any deviations from the proposed plan and if so, what were the reasons for these deviations?
3. How successful has the grantee been in recruiting and enrolling participants into the apprenticeship or pre-apprenticeship programs?
4. What measures are in place to track program performance, including retention rates, completion rates and employment outcomes?
5. What efforts are being made to support participants throughout their apprenticeship journey and improve program outcomes?
6. What plans are in place to ensure the sustainability of the apprenticeship or pre-apprenticeship programs beyond the grant period?
7. Are there any strategies being implemented to scale up successful initiatives or address areas for improvement in future iterations of the program?

Core Activity 5- Pathways to Career Opportunities Grant

Objective 5.a.-Provider Self-Assessment

Instructions: The PCOG Provider Self-Assessment is one of several documents the QAC team reviews to gauge compliance with applicable state rules and statutes, your approved project application, Division program guidelines and Department General Assurances. Please review and answer the following questions. If you have any questions, please get in touch with your QAC monitoring team leader. Upload documentary evidence to your ShareFile and provide written responses directly to this objective as needed.

Question	Methods of Collection Examples of Evidence	Provider Response
Does the PCOG provider maintain documentation to substantiate its organization structure and tax status (i.e., Articles of Incorporation, Bylaws, State of Florida Business License)?		Yes or No If no, please explain.
Does the PCOG provider maintain all insurance necessary and appropriate for its agency's operations?		Yes or No If no, please explain
Is the PCOG provider currently, or within the past year, involved in any litigation or administrative dispute resolution proceeding, including civil rights complaints, by current or past employees or service recipients?		Yes or No If yes, please explain
In the past year, has the PCOG provider received any findings or a corrective action plan from any financial audit, license renewal, administrative proceeding, or contract monitoring review?		Yes or No If yes, please explain
Has the PCOG provider's grant program undergone any major restructuring within the past year?		Yes or No If yes, please explain

Core Activity 5- Pathways to Career Opportunities Grant
Objective 5.a.-Provider Self-Assessment

Continued Question	Methods of Collection Examples of Evidence	Provider Response
Has there been turnover in the program's management within the past year? Management includes the executive director, program director, accounting/fiscal managers, etc.		Yes or No If yes, please explain.
Has there been a turnover of direct services program staff within the past year? Program staff includes instructors and other direct service staff.		Yes or No If yes, please explain.
If the PCOG provider is required to have and maintain a board of directors, what are the minimum and maximum number of board members required, in accordance with the agency's bylaws (if no Board of Directors, skip to question #9)?		Yes or No If yes, answer the questions below: A) How many board members are currently on the board of directors? B) In accordance with the agency's bylaws, what constitutes a quorum? C) In the past 12 months, has the board taken any action without having the required quorum present? If yes, explain. D) Does the board schedule and conduct meetings on a regular basis and in accordance with the agency's bylaws? If no, explain.
List all family relationships that exist between the board of directors, the agency's principal officers, the agency's employees, and any independent contractors (within reason, directly associated with the PCOG Program).		
Are there any amounts or reports due to the Internal Revenue Service and any other taxing agency that have not been paid or filed? If yes, specify amounts, reports, and due dates.		Yes or No If yes, please explain.

Core Activity 5- Pathways to Career Opportunities Grant
Objective 5.a.-Provider Self-Assessment

Continued Question	Methods of Collection Examples of Evidence	Provider Response
Have any service-related grievances/complaints been filed against the agency? If yes, what were the grievance(s), date(s), and other pertinent information?		Yes or No If yes, please explain.

Appendix

Introduction

The CMG Appendix provides the necessary tools and resources to enable staff to thoroughly review the indicators outlined in the CMG. This Appendix and other supplements to the CMG form a crucial part of the overall strategy to enhance grant administration, particularly the on-site monitoring of grant recipients.

The Appendix is a versatile tool used across various grant programs. Reviewers can customize resources to meet specific needs.

RESOURCE A: STUDENT DATA VERIFICATION

Student Data Request

As part of our oversight responsibilities for your federal award, the QAC monitoring staff is required to review and verify samples of student data that you, as the recipient, have previously submitted to the Department. The QAC team utilizes the ShareFile system to securely manage and verify data. This ensures that all student records and personally identifiable information (PII) are protected in compliance with the Family Educational Rights and Privacy Act (FERPA).

Adult Education

AGE completers and non-completers: The monitoring staff will verify the accuracy of LCPs reported to The Department. Once you receive your sample list of student data, the provider **shall** use their ShareFile to upload official Test of Adult Basic Education (TABE) and/or Comprehensive Adult Student Assessment System (CASAS) test records for each student on your list (NOT AN EXCEL SPREADSHEET). The monitoring staff must verify each student's pre-and post-test scores to ensure the LCP's accuracy to the state.

Career and Technical Education

Postsecondary completers: The monitoring staff will verify the accuracy of program completers reported to The Department. Once you receive your sample list of student data, the provider **shall** use their ShareFile to upload copies of each student's transcript. The monitoring staff must verify that each student's transcript and course log match the program requirements to be recognized as a program completer.

Industry Certifications: The monitoring staff will verify the accuracy of earned industry certifications reported to the Department. Once you receive your sample list of student data, the provider **shall** use their ShareFile to upload copies of each student's actual industry certification. Official records from Certiport® or other official testing agencies will suffice if copies of the actual certifications are unavailable. The monitoring staff must verify that each student earned the industry certification reported to the state.

RESOURCE B: CROSS-REFERENCE OF GRANT MANAGEMENT REQUIREMENTS

PURPOSE: This chart provides a cross-reference of grant management requirement references

Requirement	
Audit	2 C.F.R. § 200 Subpart F;
Audit Resolution	2 C.F.R. § 200.508; 2 C.F.R. §C.F.R. § 200.511; 2 C.F.R. §
Federal Cost Principles for Allowable Costs	2 C.F.R. § 200.400-419
Treatment of Selected Items of Cost	2 C.F.R. § 200.420-475
Uniform Administrative Requirements	2 C.F.R. § 200 Subpart D
Lobbying Restrictions	29 C.F.R. § Part 93
Non-Discrimination (Civil Rights)	29 C.F.R. § Part 31
Non-Discrimination (Basis of Disability)	29 C.F.R. § Part 32
Age Discrimination Act of 1975	29 C.F.R. § Part 35
EO Requirements (WIOA only)	29 C.F.R. § Part 38
Title IX – Education Amendments Act of 1972	49 C.F.R. § Part 25
DEPARTMENT Green Project application and amendment procedures for federal and state programs	Green Book
DEPARTMENT Red Book- a uniform chart of financial, cost, and budgetary reporting accounts that forms the basis for grant	Red Book
DEPARTMENT Florida College Accounting Manual	FCAM

Note: Additional requirements may be contained in program regulations related to or RFA of the funded grant programs.

RESOURCE C: ANALYSIS FOR MONITORING

PURPOSE:

Below is a list of suggested analyses that a reviewer can add to their arsenal of tools to assist in conducting a monitoring review. A reviewer can use these analyses to identify areas to target and prioritize when planning on-site or desk monitoring. However, this list is not exhaustive, with many different analyses that can be performed.

CONTENT ANALYSIS

Content analysis is a technique used to understand the meaning of the information provided that uncovers what, where and when, enabling the reviewer to gain more knowledge about the project. For instance, doing a content analysis of a project prompts questions such as: What is the service provided? How is that service provided? When does that service occur in the grant's period of performance? Where is the service provided? Why is the service needed?

A key question: Is all of the information that should be part of the document present? There may be a possibility that not all the information is contained in a single document. Reviewers must read several other documents to get the whole picture. By doing so, they are simultaneously connecting new information with what they may already know about the grant.

CROSS-CHECKING ANALYSIS

This analysis goes a step further than content analysis and asks that the reviewer further analyze data and identify how data sets relate to each other. Sometimes, using additional documents can provide more clarity or validate the results of a document. For example, use the remaining documents from the project's work plan and the Performance Report Period and cross-check records that seem appropriate with one another.

For the monitoring, activity/expenditures are checked against different documents, laws, Federal regulations and Grant Terms and Conditions. A simple cross-checking analysis using the general ledger and payment vouchers can demonstrate to the reviewer supporting evidence for the procurement, payment and approval process.

Since most competitive grant recipients are not required to provide detailed financial or performance data, reviewers should focus on what must be submitted quarterly for their programs.

VARIANCE ANALYSIS

Variance analysis is conducted to understand the difference between actual and planned data. By nature, variance analysis uses numbers; thus, documents such as budgets would be ideal for variance analysis. The analysis highlights the existence and size of variance during a review period established by the reviewer. Variance analysis can be a trend line that shows differences monthly or quarterly, which would significantly help analyze the data and give a financial picture of the grant's overall progress.

Since most competitive grant recipients are not required to provide detailed financial or performance data, reviewers should focus on what must be submitted quarterly for their programs.

RESOURCE D: USING EFFECTIVE INTERVIEWING TECHNIQUES

PURPOSE: Use this resource as a guide for interviews.

Interviews are tools for gathering context often used to validate the information collected from multiple written sources. By conducting interviews, reviewers can identify causes and address them effectively.

The types of interviews range from completely unstructured, in which the grant recipient staff speaks freely about any topic they desire, to highly structured, in which the reviewer asks a series of questions and directs the grant recipient staff to limit their answers and comments to only these questions directly. The quality of the data collected in an interview depends on both the interview design and the interviewer's skills.

The CMG is equipped with questions to help reviewers conduct a semi-structured interview. However, reviewers are not confined to the format. They are free to use an unstructured interview approach if that works for the particular subject about which the reviewer is inquiring. Sometimes, a reviewer can get much new information from an unstructured interview simply because the grant recipient staff feels at ease speaking freely, thus increasing the validity of the data.

Several types of questions are used in interviews: closed-ended, open-ended, probing, reflective and summarizing. Depending on the kinds of questions that are used, some interviews encourage lengthy and detailed replies, while others are designed to elicit short and specific responses.

TYPES OF QUESTIONS

Closed-ended questions

Provide direct answers to questions and leave limited opportunities for detail. These questions usually require the grant recipient staff to answer “yes” or “no” or provide exact information and precise details that answer the question.

For example, the reviewer may ask: Did you increase youth enrollment in the program for the year 2018? There is a possibility that the grant recipient staff responds by saying yes by 50%. However, if the staff answered no, it unlocks the reviewer's opportunity to ask open-ended questions.

Open-ended questions

Define the topic being reviewed and provide opportunities for the reviewer to discuss the topic. With open-ended questions, the grant recipient staff can clarify their responses.

For example, the reviewer may ask: In the past, how did the staff promote youth participation in the program? The chances are that the grant recipient iterates all the practices that led to increasing youth participation. The reviewer can pick a few of these answers and probe the grant recipient staff for further explanation.

Probing questions

There are other techniques used during interviews. For example, reviewers can use probing to go deeper into a particular subject or answer to understand the rationale or reason. Probing gives the grant recipient staff more latitude to provide further details. For example, during probing, a reviewer may ask: You said x and y, now what is the difference between those two? What do you think would happen if...?

Reflective questions

Require the grant recipient staff to reflect on a situation and describe it. Such a technique allows the grant recipient staff to detail the cause and effect of a problem.

For example, the reviewer may ask: What other facts or issues do you think are relevant to your program's low youth participation?

Lastly, it is important to relate the information the grant recipient staff shared to the staff by summarizing the discussion's key points. Summarizing critical information reiterates what was said, acknowledges the grant recipient staff's opinion, displays the reviewer's ability to listen and confirms the reviewer's understanding of what was discussed. Summarizing is not always an indication that the interview is concluded. Sometimes, it helps to summarize parts of a discussion to ask a particular question.

For example, the reviewer may ask: To summarize, x happened. So now you plan on doing what about it?

RESOURCE E: SAMPLING METHODOLOGY

PURPOSE:

A representative sampling of the total population pool should be used when determining samples for testing. For example, where training is a vital component of the grant, reviewers should select a sample from a listing that contains the entire population and consider selecting files for participants not yet in training, both participants in short- and long-term training options and participants who completed and dropped out of training those that found employment post-training and those who did not participants from different training providers and a mix of occupations for which training was selected.

Below are some general steps to keep in mind when sampling:

1. **Define the population:** Defining the target population should be in line with the objective of the review. Therefore, the reviewer's first step in selecting a good sample is to draw different elements from the database to ensure that the target population is well represented. Try to obtain the population pool in the most automated way possible for ease of sampling (e.g., use a database spreadsheet file and filter through by age, years of participation or other parameters established by the grant recipient's system.)
2. **Specify a sampling frame:** The target population is sampled using a sampling frame. Often, the population units can be identified by existing information (e.g., participant listing, general ledger, a listing of contracts, payroll records, etc.). A sampling frame could also be dollar amounts; for example, select costs more than a specific dollar amount (e.g., costs over \$150,000 are chosen).
3. **Specify a sampling method:** There are two ways to choose a sample from a sampling frame: randomly or non-randomly. Both have benefits. If the sampling frame has approximately the same demographic makeup as the population, it would probably be more beneficial to select the sample randomly. For example, when selecting participant records, if participants are all youths in the same age group and from the same service delivery area, it would make sense to select a sample at random rather than non-random.
4. **Determine the sample size:** Generally, larger samples are better, but they also require more time and effort to manage. For example, if the reviewer makes a sample size of 25 participant records, it takes longer than if they only have to go through 10 records. But the results of their review are more substantial with 25 participant records reviewed versus 10. The reviewer must make choices and find a balance between what gives them assurance regarding the grant recipient's progress and performance against grant performance goals and what is practical for the existing constraints (e.g., time, money, etc.).
5. **Select samples:** Once the reviewer knows the population, sampling frame, sampling method and sample size, they can use all that information to make an informed decision on their sample.

RESOURCE F: MONITORING FINDING TEMPLATE

PURPOSE: Use this resource to capture information on findings.

Disclaimer: This is not a report format. It is a tool that can be used to ensure all relevant information regarding a finding is captured while on site or during a desk monitoring review.

CONDITION The topic sentence of the finding. A clear, concise and specific statement describing the violation of law, regulations, UGG, State policies, etc.

CAUSE The reason the condition occurred. For example, what is or was the grant recipient doing or not doing that resulted in the condition.

CRITERIA Identify the legal citations that support the condition.

CORRECTIVE ACTION Identify the action(s) required to eliminate the cause and thus the condition.

RESOURCE G: PROCUREMENT STANDARDS

PURPOSE: A quick reference to the UGG's procurement standards.

UGG 2 C.F.R. § 200.317 - 327
<p>States - When procuring property and services under a Federal award, a State must follow the same policies and procedures it uses for procurements from its non-Federal funds (2 C.F.R. § 200.317).</p> <p>All other non-federal entities - Must adhere to the UGG at 2 C.F.R. § 200.318 ---327,</p> <p>All subrecipients must adhere to the UGG at 2 C.F.R. § Part 200</p>
<p>General Procurement Standards:</p> <ol style="list-style-type: none">1. Establish written policies and procedures that address the procurement of goods and services.<ol style="list-style-type: none">a. Establish settlement procedures related to disputes, protests, source evaluations, and claims.2. A method of procurement to be used during the procurement process. Non-Federal entities are required to use methods of procurement described in 2 C.F.R. § 200.320 when competitively procuring.3. Use of full and open competition.<ol style="list-style-type: none">a. Procurement transactions must not restrict competition.b. Application of policies in all Federal and non-Federal procurements must be consistent.4. Establish written standards of conduct that address disclosure of real, apparent and organizational conflict of interest for all involved parties, such as staff and Board members.5. A process that promotes transparency and awarded only to responsible entities.6. Avoid the purchase of unnecessary or duplicative items.7. Policies and procedures that address non-competitive or sole-source procurement.8. Document and make available for review the procurement history to include, but not limited to:<ol style="list-style-type: none">a. The rationale for the procurement methodb. The rationale for contract type including MOUsc. The basis for contractor selection or rejectiond. The basis for contract price or award amounte. Separately negotiated profit*9. Must use a cost and price analysis for all procurements in excess of the Simplified Acquisition Threshold (small purchases), including modifications. An independent estimate of costs before receiving bids or proposals must be documented.

TOOL A: GRANT BUDGET ANALYSIS TOOL

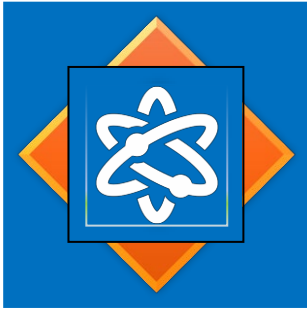
PURPOSE: To assist the reviewer in performing a budget-to-actual comparison.

Use: Enter data from the grant recipient's Project Disbursement Report (FDOE 399 or 499) and the grant recipient's executed budget narrative.

The excel version is in the Compliance drive folder under templates.

Object Code	Description	Original Grant	Amendment 1	Amendment 2	Actual Budget	FA 399/499	399 vs. Actual	Disbursed	Unexpended Balance Actual	Unexpended Balance 399/499	
52300	Instructional - Para-Professional/Associate/Assistant	\$90,370.00	(\$7,027.00)	\$0.00	\$83,343.00	\$83,343.00	\$0.00	\$91,870.02	(\$8,527.02)	(\$8,527.02)	
53000	Other Professional	\$101,915.00	\$1,764.00	\$0.00	\$103,679.00	\$103,679.00	\$0.00	\$104,089.79	(\$410.79)	(\$410.79)	
54000	Technical, Clerical, Trade and Service	\$33,027.00	(\$4,043.00)	(\$4,047.00)	\$24,937.00	\$23,681.00	\$1,256.00	\$21,129.66	\$3,807.34	\$2,551.34	
59100	Social Security Contributions	\$17,235.00	(\$266.00)	(\$1,014.00)	\$15,955.00	\$13,282.00	\$2,673.00	\$13,207.90	\$2,747.10	\$74.10	
59101	FICA/Medicare Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$3,106.00	(\$3,106.00)	\$3,088.89	(\$3,088.89)	\$17.11	Added no prior approval
59200	Retirement Contributions	\$19,665.00	(\$1,220.00)	(\$583.00)	\$17,862.00	\$0.00	\$17,862.00	\$0.00	\$17,862.00	\$0.00	
60500	Travel	\$15,000.00	\$0.00	(\$500.00)	\$14,500.00	\$0.00	\$14,500.00	\$0.00	\$14,500.00	\$0.00	
60502	Travel - Out-of-District	\$0.00	\$0.00	\$0.00	\$0.00	\$4,544.55	(\$4,544.55)	\$9,460.20	(\$9,460.20)	(\$4,915.65)	
60503	Travel - Out-of-State	\$0.00	\$0.00	\$0.00	\$0.00	\$9,955.45	(\$9,955.45)	\$10,055.45	(\$10,055.45)	(\$100.00)	
62000	Printing	\$20,807.00	\$0.00	\$1,100.00	\$21,907.00	\$0.00	\$21,907.00	\$0.00	\$21,907.00	\$0.00	
62001	Printing/Duplicating - Vendor	\$0.00	\$0.00	\$0.00	\$0.00	\$21,907.00	(\$21,907.00)	\$8,655.73	(\$8,655.73)	\$13,251.27	
64501	Other Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	(\$500.00)	(\$500.00)	Added no prior approval
64510	Advertising (Not Required by Law)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,075.00	(\$13,075.00)	(\$13,075.00)	Added no prior approval
64514	Technology Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	(\$500.00)	(\$500.00)	Added no prior approval
65500	Educational, Office/Department Materials and Supplies	\$6,180.00	\$0.00	\$7,619.00	\$13,799.00	\$0.00	\$13,799.00	\$0.00	\$13,799.00	\$0.00	
65501	Educational Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$13,299.00	(\$13,299.00)	\$13,535.47	(\$13,535.47)	(\$236.47)	
65502	Office Materials and Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	(\$500.00)	\$698.08	(\$698.08)	(\$198.08)	
65700	Data Software - Non-Capitalized	\$3,000.00		(\$500.00)	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	
65701	Data Software - Educational, Non-Capitalized	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	(\$2,500.00)	\$2,500.00	(\$2,500.00)	\$0.00	
66500	Other Materials and Supplies	\$118,000.00	(\$4,470.00)		\$113,530.00	\$0.00	\$113,530.00	\$0.00	\$113,530.00	\$0.00	
66506	Minor Equipment (Optional Account)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,244.60	(\$1,244.60)	(\$1,244.60)	
65507	Technology Material	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,417.19	(\$1,417.19)	(\$1,417.19)	Added no prior approval
	Column Totals (column H = sum of D, E, F and G)	\$495,386.00	\$59,344.00	\$0.00	\$554,730.00	\$554,730.00	\$0.00	\$552,893.44	\$1,836.56	\$1,836.56	

TOOL B: SUMMARY OF RESULTS / NOTES



SUMMARY OF RESULTS REVIEWER NOTES

Findings

Follow-Up Items

Areas of Concern

Promising Practices

Other Observations

TOOL C: COMPLIANCE DETERMINATION TOOL

PURPOSE: Use the tool below to identify items you want to explore further with the grant recipient. Determine if the grant requires it by identifying a citation. Request documentation or interview the grant recipient to verify compliance. Write your conclusion in the final column. Use this tool as a list of things you want to explore through interviews, research and documentation.

Issues (item to explore)	Citation (is this a requirement and what says it's a requirement)	Supporting Documentation	Conclusion (Finding, Observation, AOC, Best Practice)

TOOL D: EQUIPMENT INVENTORY

PURPOSE: To assist the reviewer by making available an example equipment inventory with the required data elements.

Use: Review the inventory submitted by the provider.

Perkins-Funded Equipment Inventory
2 CFR 200.313

Acquisition Date	Description of Item	Serial Number	Model Number	Other Identification Number	Unit Cost	Funding Source(s) including the FAIN	Who holds the title?	% of Cost by Source	Location of Item	Use and Condition	Date of Inventory	Disposition Data	COVID 19 Donated or Loaned
9/28/18	Camcorder	1140512	HDC-CX250	TAG # 1	\$1,098.00	Perkins Grant 103-	First Name. Last Name	100%	Sunshine School 123 Flag Street, Tall FL 32399 Room 223 B	New	7/1/20		
9/28/18	Camcorder	1140513	HDC-CX250	Tag #2	\$1,098.00	Perkins Grant 103-	First Name. Last Name	100%	Sunshine School 123 Flag Street, Tall FL 32399 Room 223 B	New	7/1/20		
9/28/18	Camcorder	1140514	HDC-CX250	Tag # 3	\$1,098.00	Perkins Grant 103-	First Name. Last Name	100%	Sunshine School 123 Flag Street, Tall FL 32399 Room 223 B	New	7/1/20		
4/15/19	3-D Printer	1142425	HDC-CX250	Tag #4	\$1,230.00	Perkins Grant 103-	First Name. Last Name	100%	Sunshine School 123 Flag Street, Tall FL 32399 Room 223 B	New	7/1/20		
1/19/18	iss Mobile PreK Classpack	1135750	HDC-CX250	Tag #5	\$1,040.00	Perkins Grant 103-	First Name. Last Name	100%	Sunshine School 123 Flag Street, Tall FL 32399 Room 223 B	New	7/1/20		
1/19/18	iss Mobile PreK Classpack	1135751	HDC-CX250	Tag #6	\$1,040.00	Perkins Grant 103-	First Name. Last Name	100%	Sunshine School 123 Flag Street, Tall FL 32399 Room 223 B	New	7/1/20		
1/19/18	iss Mobile PreK Classpack	1135752	HDC-CX250	Tag# 7	\$1,040.00	Perkins Grant 103-	First Name. Last Name	100%	Sunshine School 123 Flag Street, Tall FL 32399 Room 223 B	New	7/1/20		

TOOL E: EQUIPMENT DISPOSITION FORM

PURPOSE: To assist the reviewer in identifying an Equipment Disposition Form.

TEXTBOOKS, SENSITIVE INVENTORY ITEM, EQUIPMENT, OR FIXED ASSETS DISPOSITION FORM

☐

DISPOSE

☐

TRANSFER

☐

RESELL

School/Department: _____ Contact Name: _____ Date: _____

DIRECTIONS: Complete sections A for textbooks and submit to Assistant Superintendent of Instruction.
Complete sections B for sensitive inventory item, equipment or fixed assets and submit to Asst. Supt. of School Adm.

SECTION A - TEXTBOOKS

Title and Author of textbook: _____

Number of copies to discard: _____ Copyright date: _____ Reason for discard: _____

Disposition (circle): Auction Discard Transfer to _____ or Available to other locations
(include a contact person's name)

Principal's/Supervisor's signature _____ Date _____

Assistant Superintendent/Superintendent's signature _____ Date _____

Purchasing Manager's signature _____ Date _____

I verify that the above items were picked-up Date _____ I verify that the above items were transferred Date _____

SECTION B – SENSITIVE INVENTORY ITEM, EQUIPMENT OR FIXED ASSETS

Type of equipment/fixed asset or furniture: _____

(Note: For multiple items please attach a list)

Manufacturer: _____ Model: _____

Fixed Asset barcode #: _____ Serial #: _____

Original funding for this equipment (if known circle): Local Grant (name): _____ Other: _____

Disposition (circle): Auction/Resell Dispose Transfer to _____ or Available to other locations
(include a contact person's name)

Reason for discard: _____ Location of discarded items: _____

Principal's/Supervisor's signature _____ Date _____

Assistant Superintendent/Superintendent's signature _____ Date _____

Purchasing Manager's signature _____ Date _____

Sensitive Inventory Custodian _____ Date _____

I verify that the above items were picked-up Date _____ I verify that the above items were transferred Date _____

ROUTING: 1. Principal/Department Head signs and sends to Asst. Supt. of Instruction or Asst. Supt. of School Adm.
2. Assistant Superintendent signs and sends to Accounting.
3. Warehouse arranges for pickup and disposition.

PURPOSE: To assist the reviewer in identifying that the Department COVID-19 spreadsheet must be used to record all donated or loaned personal protective equipment or medical supplies and equipment purchased with federal funds during this pandemic.

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TOOL G: FRAUD CONSIDERATION

PURPOSE: The Fraud Consideration tool provides a structured approach for reviewers to assess the risk of fraud and illegal activities within grant-funded programs. By engaging with management and conducting inquiries, reviewers can identify potential areas of concern and evaluate the effectiveness of existing controls. This tool helps ensure the integrity and accountability of grant recipients in managing public funds.

Template forms are located on the L drive.

Make inquiries of management regarding his/her knowledge of existing fraud or illegal acts and his/her assessment of the potential for fraud.

Person(s) interviewed: _____

Title(s): _____

Date: _____

1. Do you have any concerns about particular activities, locations or individuals for which there may be a heightened risk of fraud (i.e. bribes, conspiracy, embezzlement, noncompliance, misrepresentation or omission of data)? If yes, please elaborate.

2. What controls are in place to alleviate those concerns?

3. Are you aware of any possible financial or reporting errors, misrepresentations, or omissions due to noncompliance with laws, regulations or contractual agreements? If yes, please elaborate.

Communicate Results

Did you identify existing or potential fraud or illegal activity?

☐ No. Continue

☐ Yes. Inform the engagement supervisor of any concerns identified.

Additional Considerations

Consider whether additional fraud risk factors are identified throughout the engagement and monitoring process.

If risk factors are identified, notify the engagement supervisor and evaluate the need for additional analysis.

Please address inquiries to:

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