

**Florida Department of Education
Career and Adult Education
Farmworker Career Development Program**

Quality Assurance and Compliance

**Fiscal Virtual Monitoring Review
for
Farmworker Career Development Program
at
Hillsborough County School District**

PY 2024 – 2025

March 24 to 28, 2025

Final Report

TABLE OF CONTENTS

Executive Summary and Results	2
I. Purpose of Monitoring	4
II. Risk Based Monitoring.....	4
III. Protocols	4
IV. FCDP Monitoring Resources	4
V. Authority	4
VI. Pre-Monitoring Review and Preparation	5
VII. Fiscal Monitoring Review	5
VIII. Post-Monitoring Activities.....	6
Appendix A: Risk Matrix	7
Appendix B: Budget Comparison Tool	8
Appendix C: FCDP-Inventory.....	9
Appendix D: Recommendation	11

Florida Department of Education (FDOE)
Division of Career and Adult Education
Farmworker Career Development Program (FCDP)
Hillsborough County School District
Quality Assurance and Compliance Monitoring Report

FISCAL MONITORING EXECUTIVE SUMMARY

The Farmworker Career Development Program at Hillsborough County School District was found to be fiscally compliant with applicable local, state, and federal laws, regulations and/or policies and procedures. All documentation reviewed was complete, accurate and submitted in person prior to monitoring. Quarterly desk top reviews will continue for quarters three and four. A closeout review will be performed by desktop that will include the comptroller's office audit of final 599 report.

The strong FCDP team of program, finance, and supervisors for FCDP at Hillsborough County are overcoming the challenges of a new accounting system that affected final project spending for Project 290-4054C-4CFJ1, program year (PY) 2023-2024. The team is working closely to ensure participants receive their stipends/allowances as quickly as possible and all FCDP budget needs are met by monitoring the new system closely.

Fiscal Monitoring Results/Findings:

- **No Findings (Issue that violates federal regulation or state statutes)**
- **No Best practices (Items that are implemented well)**
- **No Concerns (Issue that could result in a finding if it is not corrected)**
- **Recommendation (For the process of improvement): 3.a.1: Effectiveness and Efficiency of Operations for full project spending in 2024-2025 (see Appendix E):**
 - **Increase supportive services for existing participants**
 - **Provide (additional) materials and supplies and/or books to existing participants**
 - **Use travel funds meant for FCDP conference to increase travel for recruitment purposes**
 - **Purchase materials and supplies that may be needed for outreach and recruitment**
 - **Submit an amendment to move any unspent funding to salaries and benefits for the extension period (July and/or August and/or September).**

Results

Hillsborough County School District policies and procedures were reviewed and found to be compliant with state laws, federal regulations and/or policies and procedures.

Core Activity 1: Service Design and Delivery

Indicator 1.b.1: Designating Personnel, Staff and Hiring:

- The FCDP staffing pattern is a minimum of 2.0 full-time equivalent (FTE) with a cap of 80% allocation of project funding to salaries and benefits. Hillsborough meets the staffing pattern requirements with 4 FTE and a 68% salary and benefits allocation due to Hillsborough District funding 1.0 FTE position that serves FCDP.

Core Activity 2: Grant Operations

Indicator 2.a.2: Prior Approval of Project Modifications:

- Program amendment processed to reduce participant targets from 80 adults to 66 adults and from 69 youth to 62 youth (21 participant reduction). The participant services budget should be reviewed and amended for full project spending (see Appendix D).

Indicator 2.a.3: Closeout Requirements:

- Project 290-4054C PY 2023-2024 was closed with unspent funding. A recommendation for PY 2024-2025 to use current funding prior to new grant funding for full project spending.

Indicator 2.b.1: Budget Controls:

- Budget Comparison, Tool E in Appendix B supports recommendation to submit amendments as needed for full project spending.

Indicator 2.c.3: Equipment:

- Hillsborough's FCDP-Funded property list (see Appendix C) was virtually monitored using photos; all equipment is used for FCDP purposes only and was purchased in compliance with all policies.

Indicator 2.d.5: Contract Administration:

- CareerSource Tampa Bay Memorandum of Understanding Between Tampa Bay Workforce Alliance, INC. DBA CareerSource Tampa Bay and Its Mandatory Partners is current through 06/30/2026.

Indicator 2.g.1: Records Accessibility:

- Records were presented by way of submission of complete and organized documents prior to monitoring date.

Core Activity 3: Financial Management

Indicator 3.a.1: Effectiveness and Efficiency of Operations:

- Recommendation for full project spending in 2024-2025 (see Appendix E).
- Indicator 3.b.3: Subrecipient's Financial Reporting:
- Monthly 599 project disbursement reports received by monthly deadlines. The January 2025 project disbursement report (DOE 599) was verified to Hillsborough ledger amounts and coding.

Indicator 3.c.1: Cash Disbursements:

- Funding drawdown in FLAGS was equal to the disbursement report in January 2025. The new requirement for including brief justification took effect 03/19/2025. On 03/24/2025 Hillsborough sent their first email justification.

Indicator 3.f.2: Financial Management Systems:

- Hillsborough's indirect cost rate of 3.93% is under FCDP 5% cap.

Indicator 3.g.1: Cost Allocation Principles:

- Documentation for January 599 verified accurate coding and reporting. Supporting documentation reviewed for accuracy and multiple signatures verified internal controls and separation of duties. All disbursements were allowed for project 290-4055C-5CFJ1.

Indicator 3.g.2: Cost Allocation Plan:

- Semi-Annual Time and Effort Certifications are up to date; all staff work 100% for FCDP. Three staff are compensated 100% by FCDP, and one staff member is compensated by Hillsborough County.

I. PURPOSE OF MONITORING

The purpose of monitoring is to identify the specific areas in which a provider is in compliance or non-compliance with federal law and regulations, state statutes and rules, and OMB Circulars. The timely identification of non-compliance provides a framework to make changes that are expected to result in programs becoming more efficient and effective. However, a comprehensive and multi-dimensional Quality Assurance System is a foundation for continuous improvement of services and systems both internally and externally. Our commitment to excellence supports accountability, collaboration, targeted technical assistance, continuous improvement and positive systemic change.

II. RISK BASED MONITORING

Risk assessment is a process used to evaluate variables associated with workforce education grants and assign a rating for the level of risk to the Florida Department of Education and the Division of Career and Adult Education associated with each provider. The risk assessment is conducted by the Quality Assurance Team to determine the monitoring strategy appropriate for each provider. A range of monitoring strategies includes conference calls, improvement plans, full or partial self-assessment, grant reviews, etc., with the more comprehensive strategy such as an onsite visit, designated for providers deemed to be at higher risk.

III. PROTOCOLS

Protocols have been developed for Farmworker Career Development Program and their fiscal components. The protocols include interview questions aligned with the regulatory requirements; forms and checklists to be used for the on-site visits and other monitoring strategies are included; additional documents addressing the individual processes have also been developed.

The FCDP Hillsborough strategy was determined to be a virtual, desktop review of fiscal monitoring only. Notification, Schedule, and a copy of the Monitoring Work File were sent to Darrell Faber, Director of Workforce and Continuing Education; Julia Saltzgaver, Supervisor Workforce Connections; Diana Lamas, FCDP Program Coordinator; Neven Mekhaeil, Account I, Special Revenue; Mironda Muhammed, Manager, Accounting Services. FCDP's representative conducting the monitoring was Julie Furlong. Monthly and quarterly reviews will continue throughout the program year. A fiscal close-out review will be performed at the end of the budget period.

IV. FCDP MONITORING RESOURCES

As deemed necessary by the United States Department of Labor/Employment and Training Administration, on-site monitoring of FCDP direct service providers is completed on an annual basis that addresses areas of compliance including special investigations of specific grant awards. Collaboration and cooperation with Grants Management, the Inspector General's office, the Comptroller's office and others, as appropriate, is fundamental to the success of the Quality Assurance System. The monitoring work file is accessible on the following link: [FCDP Monitoring Work File](#) (PDF). The Monitoring Guides are accessible on the following links: [Core Monitoring Guide & NFJP Supplement](#).

V. AUTHORITY

The FDOE receives federal funding from the United States Department of Labor (USDOL) for Workforce Innovation and Opportunity Act (WIOA) of 2014, Title I, Section 167 National Farmworker Jobs Program (NFJP), CFDA # 17.264 to strengthen the ability of eligible farmworkers and their families to achieve economic self-sufficiency. The program serves eligible farmworkers and their dependents that have socio-economic and educational barriers, as identified by the United States Department of Labor. The FDOE,

FCDP awards sub-recipients to eligible providers to administer local programs. FCDP must monitor sub-recipients to ensure compliance with the National Farmworker Jobs Program.

VI. PRE-MONITORING REVIEW AND PREPARATION

Pre-Monitoring review and preparation activities included a request for documentation, review of documents and the development of a monitoring plan. Activities for each completed as listed below:

Request for Documentation

- 02/06/2025: Monitoring Notification and Schedule emailed
- 02/19/2025: Presentation via TEAMS in FCDP Conference
- 02/24/2025: Documentation and entrance meeting requested by email
- 03/24/2025: Entrance meeting
- 03/24/2025 – 03/28/2025: Monitoring performed

Review of Documents

- National Farmworker Jobs Program Guide, June 2023
- Core Monitoring Guide, February 2025, United States Department of Labor, Employment and Training Administration
- The National Farmworker Jobs Program (NFJP) Supplemental to the Core Monitoring Guide 2021
- Project Awards:
 - 290-4055C-4CFJ1 PY 2024-2025: Complete review
 - 290-4054C-3CFJ1 PY 2023-2024: Partial review included monitoring, budgets, and closeout
 - 290-4032B-3CFJ1 PY 2022-2023: Partial review included monitoring, budgets, and closeout

Monitoring Plan

- Risk Assessment included in Appendix A concluded that an in-depth review of every core monitoring guide indicator was not required for program monitoring. Monthly program monitoring will continue through 2024-2025. In addition to monthly and quarterly monitoring, an in-depth fiscal review of all sub-recipient monitoring guide indicators would be performed.
- 2024-2025 Monitoring Method: Virtual
- Core Monitoring Guide indicator questions for review and discussion chosen for review were included in the monitoring work file.

VII. FISCAL MONITORING REVIEW

Entrance and Exit Conferences

The entrance conference for FCDP Hillsborough County was conducted on March 24, 2025. The exit conference was conducted on March 28, 2025.

Farmworker Career Development Program
Virtual Compliance Monitoring Visit PY 2022-2023
 Monitoring Sign-in

Project: Hillsborough County School District **Entrance Date:** 03/24/2025 **Exit Date:** 03/28/2025

	Name <i>Please Print</i>	Title <i>Please Print</i>	Location	Email	Entrance	Exit
1.	Darrell R. Faber	Director of Workforce and Continuing Education	Virtual	Darrell.Faber@hcps.net	x	x
2.	Julia	Supervisor, Workforce	Virtual	Julia.Saltzgaver@hcps.net	x	x

	Saltzgaver	Connections				
3.	Johanna Matute Franco	Workforce and Continuing Education, Accountant I	Virtual	Johanna.MatuteFranco@hcps.net		x
4.	Diana Lamas	FCDP Coordinator	Virtual	Diana.Lamas@hcps.net	x	x
5.	Belinda Walker	FCDP Resource Teacher	Virtual	Belinda.Walker@hcps.net	x	x
6.	Irene Laura	FCDP Paraprofessional	Virtual	Irene.Laura@hcps.net	x	x
7.	Adelaida Coronado	FCDP Paraprofessional	Virtual	Adelaida.Coronado@hcps.net	x	x
8.	Neven Mekhaeil	Accountant I, Special Revenue	Virtual	Neven.Mekhaeil@hcps.net	x	x
10.	Diana Melendez	Accountant IV, Business Division, Special Revenue	Virtual	Diana.Melendez@hcps.net		x
11.	Julie Furlong	Program Specialist III	Virtual	Julie.Furlong@fldoe.org	x	x
12.	Shirley Caban-Tellez	Program Specialist IV	Virtual	Shirley.Caban-Tellez@fldoe.org		x
13.	Rebeca Rodriguez	FCDP State Director	Virtual	Rebeca.Rodriguez@fldoe.org	x	x

Fiscal Records Review:

Financial ledgers, records and supporting documentation for the month of January 2025 were reviewed for coding and reporting compliance, internal controls, and processes. Participant supportive services forms reviewed for time sheet completion, signatures of receipt, and compliance with FCDP supportive services policy. Quarterly fiscal reviews used for personnel, salaries and benefits and spending targets. The 2023-2024 monitoring and project closeout reviewed for past performance and spending patterns. Specific local policies for each indicator verified to be compliant with state and federal laws, regulations and/or policies and procedures. Documents for monitoring were provided by Johanna Matute Franco prior to monitoring. Hillsborough County Public Schools Policies and procedures were accessed on the following links: <http://www.sdhc.k12.fl.us/policymanual/>
<https://www.hillsboroughcounty.org/en/government/departments/human-resources>

VIII. POST-MONITORING ACTIVITIES

Once the review is completed, including receipt of additional requested information when applicable, a preliminary report is forwarded to the provider for review. Comments are accepted and will be considered at the discretion of the FCDP Director. Once the final report is approved, it will be forwarded to the agency supervisor and the designated contact persons.

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

On behalf of the department, the monitoring team extends its appreciation to all participants in the FCDP Hillsborough County School District. Special thanks offered to Darrell Faber, Director of Workforce and Continuing Education; Julia Saltzgaver, Supervisor Workforce Connections, Diana Lamas, FCDP Coordinator and Neven Mekhaeil, Accountant II, Special Revenue for their participation and leadership during this process.

APPENDIX A
Risk Matrix
FCDP Hillsborough County School District

Program Year 2024-2025													
Risk Assessment Calculation Based on PY 2023-2024													
Project Name: FCDP Hillsborough School District						Date: 12/18/2024							
Risk Factor	Criteria Scale	Value	Risk Factor Weight	Score	Total Points	Risk Factor	Criteria Scale	Value	Risk Factor Weight	Score	Total Points		
Previous Monitoring	Program Monitoring PY 2023-2024					Monitoring	Fiscal Monitoring PY 2023-2024						
	Finding	4	4	4	16		Finding	4	5	0	0		
	Concerns	3					Concerns	3					
	Observation	2					Observation	2					
	Recommendation	1					Recommendation	1					
	No Issues	0					No Issues	0					
Performance as of PY 2023-2024	Adult New Participants - % of goal met					Total Amount Agency Funding	>\$ 350,000	5	5	4	20		
	< 69%	4	4	0	0		\$300,001 - \$350,000	4					
	70% - 79%	3					\$200,001 - \$300,001	3					
	80% - 89%	2					\$100,001 - \$200,000	2					
	90% - 99%	1					< \$100,000	1					
	> 100%	0	Youth Total Participants % of goal met					Spending Patterns as PY 2023-2024 (From 599)	100%	0	4	2	8
	< 69%	4	4	0	0	95% - 99%	1						
	70% - 79%	3				90% - 94%	2						
	80% - 89%	2				85% - 89%	3						
	90% - 99%	1				< 84%	4						
	> 100%	0	Adult Entered Employment % of goal met					Cost Per Participant PY 2022-2023	> \$3,500	5	2	0	0
	< 69%	4	4	2	8	\$3,000 - \$3,499	4						
	70% - 79%	3				\$2,500 - \$2,999	0						
	80% - 89%	2				\$2,000 - \$2,499	0						
	90% - 99%	1				< \$1,999	0						
	> 100%	0	Youth Entered Employment % of goal met					Director Change	< 1 year	3	1	0	0
	< 69%	4	4	4	16	1 - 2 years	2						
	70% - 79%	3				N/A	0						
	80% - 89%	2				Coordinator Change	< 1 year	3	1	0	0		
	90% - 99%	1					1 - 2 years	2					
	> 100%	0	N/A	0									
	Total Score Program								40				
	Total Score Finance								28				
	Total Score								68				

Weight Scale	
Low Risk	Score 0 - 60
Medium Risk	Score 61 - 85
High Risk	Score 86 - 100
When program and finance score is 80 or above it can trigger full grant review.	

APPENDIX B
Budget Comparison - Tool E
FCDP Hillsborough County School District

	Administrative Costs	Staff Cost	Related Assistance	Supportive Services	Other Program Costs	TOTALS
Year <u>2023-2024</u>	5% Difference Overall 0 Hillsborough Amendments Submitted \$19,909.79 Unobligated (94% Spent) Note: Information included in recommendation					
% Budgeted	4%	68%	0%	18%	10%	100%
% Expended	4%	66%	0%	20%	11%	100%
Year <u>2022-2023</u>	No Difference Overall 1 Amendment Processed \$27,020.27 Unobligated (91% Spent)					
% Budgeted	5%	68%	0%	10%	17%	100%
% Expended	5%	68%	0%	10%	17%	100%

APPENDIX C
FCDP-Funded Inventory
FCDP Hillsborough County School District

Acquisition Date	Description of Item	Serial Number	Model Number	Other Identification Number	Unit Cost	Funding Sources Including the FAIN	Who Holds the Title	% Covered by Source
6/19/2017	Desktop Computer for Irene Lara	MXL7231K7M	Elite One 800 ALL IN ONE	Q27005	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
6/19/2017	Desktop Computer for Student	MXL7231K7T	Elite One 800 ALL IN ONE	Q27009	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
6/19/2017	Desktop Computer for Belinda Walker	MXL7231K7R	Elite One 800 ALL IN ONE	Q27007	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
6/19/2017	Desktop Computer for Student	MXL7231K7S	Elite One 800 ALL IN ONE	Q27006	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
6/19/2017	Desktop Computer for Diana Lamas	MXL7231K7N	Elite One 800 ALL IN ONE	Q27008	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
6/19/2017	Desktop Computer for Adelaida Coronado	MXL7231K7Q	Elite One 800 ALL IN ONE	Q27003	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
6/19/2017	Desktop Computer for Student	MXL7231K7P	Elite One 800 ALL IN ONE	Q27004	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
5/5/2017	HP Tablet	5CG7223LXV	X21012	Q27002	\$1,009.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%
10/19/2020	Copier/Scanner	C83242074	MP2555SP-RICOH	Q39166	\$3,365.00	290-4051B-1CFJ1	Hillsborough County Public Schools	100%

Location of Item	Use and Condition	Date of Inventory	Disposition Date	Photos			Monitored virtually by Julie Furlong 03/21/2025
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF
Freedom High School 17410 Commerce Park Blvd, Tampa, FL 33647	Good	1/31/2025	n/a				JF
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF
FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522	Good	1/31/2025	n/a				JF

APPENDIX D
3.a.1: Effectiveness and Efficiency of Operations
Recommendation for Full Project Spending
The School District of Hillsborough County
Farmworker Career Development Program (FCDP)
Project 290-4055C PY 2024-2025

Per Monitoring Work File, Post-Monitoring Activity: Findings, recommendations and/or corrective actions will be identified using the following criteria as explained in further detail in the Core Monitoring Guide, August 2018, United States Department of Labor, Employment and Training Administration Core Monitoring Guide & NFJP Supplement [Core Monitoring Guide & NFJP Supplement](#).

Four C's

- Condition (Clear, concise and specific statement describing the recommendation)
- Cause (Statement that explains why the condition occurred)
- Criteria (Standards or legal requirements that are being recommended)
- Corrective Action (Actions that eliminate the cause, correct or cure the condition and allow symptoms to disappear)

Conditions for Recommendations:

- Changes to Project Award 290-4055C-5CFJ1 can affect the budget

Causes for Recommendations:

- Changes to Project 290-4055C-5CFJ1
 - Program amendment 1 decrease of 21 participants will affect participant costs
 - Virtual FCDP Conference will affect travel budget
 - New logo requirements may require a new budget line for printing for brochures and/or business cards

Criteria for Recommendations:

- **Federal Regulations** [200.302](#) Financial Management, (5) Comparison of expenditures with budget amounts, [200.400](#) Policy Guide (c) The recipient and subrecipient, in recognition of their unique combination of staff, facilities, and experience, are responsible for employing organization and management techniques necessary to ensure the proper and efficient administration of the Federal award.
- **FCDP Policy:** Award/ RFA: Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form: Program Non-Compliance Policy (**Program Finding**):
The sub-recipient agrees that the FDOE may discontinue the project award, not refund the sub-recipient, or impose special conditions if the sub-recipient has failed to provide services specified herein or in the project award or failed to achieve goals and identified performance standards.
- **FCDP Policy:** Request for Application (RFA Discretionary) 2024-2025 Farmworker Career Development Program (FCDP) [Fiscal Year 2024/2025](#), Financial Consequences:
The grant manager shall periodically review the progress made on the activities and deliverables listed. If the sub-recipient fails to meet and comply with the activities/deliverables established in the grant or to make appropriate progress on the activities and/or towards the deliverables and they are not resolved within two weeks of notification, the grant manager may approve a reduced payment or request the sub-recipient redo the work or terminate the grant. Lack of

goal/performance targets attainment may result in fund reductions. The grant manager must assess one or more of these consequences based on the severity of the failure to perform and the impact of such failure on the ability of the sub-recipient to meet the timely and desired results.

These financial consequences shall not be considered penalties.

Recommendation Actions:

Use 2024-2025 funding prior to any new project funds.

Submit amendments as needed to readjust budget line items for full project spending.

The recommendations for full project spending in 2024-2025 are listed below:

1. Increase supportive services for existing participants
2. Provide (additional) materials and supplies and/or books to existing participants
3. Use travel funds meant for FCDP conference to increase travel for recruitment purposes
4. Purchase materials and supplies that may be needed for outreach and recruitment
5. In June 2025 submit amendment to move any unspent funding to salaries and benefits for the extension period (July, August and/or September) *Note: Salaries and benefits cannot be backdated*