

**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
South Florida State College**

PY 2024 – 2025

April 7 to 11, 2025

Final Report

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Florida Department of Education (FDOE)
Division of Career and Adult Education
Farmworker Career Development Program (FCDP)
South Florida State College
Quality Assurance and Compliance Monitoring Report

FISCAL MONITORING EXECUTIVE SUMMARY

The Farmworker Career Development Program at South Florida State College 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 prior to monitoring. A commendation for best practice for full project spending of Project 282-4054C-4CFJ1 program year (PY) 2023-2024 is outlined in Appendix B. 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.

Fiscal Monitoring Results/Findings:

- **Best Practice: 2.b.1: Budget controls for financial management to achieve full project spending**
- **No Findings (Issue that violates federal regulation or state statutes)**
- **No Concerns (Issue that could result in a finding if not corrected)**
- **No Recommendations (Process of improvement or best practice)**

Results

South Florida State College 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. SFSC meets the pattern requirements with 3.0 FTE and a 70% salary and benefits allocation.

Indicator 1.b.6: Timely Equipment:

- Purchase of 2 laptops for student use in the DeSoto and Hardee Campus offices were approved in the awarded budget. Due to FCDP logo changes, SFSC is reviewing and prioritizing their printing and property budgets.

Core Activity 2: Grant Operations

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

- Program amendment processed to reduce participant targets from 70 adults to 62 adults and from 54 youth to 48 youth (14 participant reduction). No budget amendment was needed due to budget allocation not changing.

Indicator 2.a.3: Closeout Requirements

- Project 282-4054C PY 2023-2024 was closed in compliance with total participant targets exceeded and full project spending achieved.

Indicator 2.b.1: Budget Controls

- Project 282-4054C PY 2023-2024 was closed with a commendation for the best practice of Financial Management, budget controls to achieve full project spending as detailed in Appendix B.

Indicator 2.c.3: Equipment

- SFSC has no FCDP funded inventory over the \$1,000.00 threshold.

Indicator 2.d.5: Contract Administration:

- SFSC has two current Memorandums of Understanding (MOU) in their award; MOU Between

CareerSource Heartland and South Florida State College for Farmworker Career Development Program through June 30, 2025, and MOU Between South Florida State College Farmworker Career Development Program AND DeSoto County School District Family Service Center through June 30, 2025.

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:

- SFSC has closed out the last two projects will full project spending with all disbursements allowable and necessary for the FCDP. Due to the logo changes, benefits changes, decreased participant targets and a virtual FCDP conference in project 282-4055C-5CFJ1, technical assistance provided at the close-out conference included a reminder that project funds for 2024-2025 are to be used prior to new funding per federal guidance. Allowable actions for full project spending include the following:
 - Increase supportive services for existing participants per FCDP Supportive Services Policy
 - 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)

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 SFSC ledger amounts and coding.

Indicator 3.c.1: Cash Disbursements:

- Funds drawdown in FDOE's FLAGS system were not needed for February 2025 due to budget changes in benefits (SFSC covered the increased costs generated by the new health provider as of December 2024). FLAGS closeout reviewed to final 599 for project 282-4054C-4CFJ1, both closed at full project amount.

Indicator 3.f.2: Financial Management Systems:

- SFSC is on target for the FCDP indirect cost rate cap of 5%.

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 282-4055C-5CFJ1.

Indicator 3.g.2: Cost Allocation Plan:

- Semi-annual time and effort certifications are up to date; all staff are compensated 100% by FCDP and work 100% for FCDP.

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 SFSC 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 Michelle M. Leidel, Dean of Applied Sciences and Technologies; Carmen Robinson-Cooper, Senior Accountant; April Ricker, Coordinator of Grants and Foundation Accounting, Fabiana Castro, FCDP Coordinator. 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. The final participant data will be assessed as performance.

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
- 03/27/2025: Documentation and entrance meeting requested by email
- 04/07/2025: Entrance meeting
- 04/07/2025 – 04/11/2025: 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:
 - 282-4055C-4CFJ1 PY 2024-2025: Complete review
 - 282-4054C-3CFJ1 PY 2023-2024: Partial review included monitoring, budgets, and closeout
 - 282-4032B-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 accessible on the following link: [FCDP Monitoring Work File](#).

VII. FISCAL MONITORING REVIEW

Entrance and Exit Conferences

The entrance conference for FCDP SFSC was conducted on April 7, 2025. The exit conference was conducted on April 11, 2025. Sign in sheet:

Farmworker Career Development Program
Virtual Compliance Monitoring Visit PY 2024-2025
 Monitoring Sign-in

Project: South Florida State College (SFSC) **Entrance Date:** 04/07/2025 **Exit Date:** 04/11/2025

	Name <i>Please Print</i>	Title <i>Please Print</i>	Location	Email	Entrance	Exit

1.	Michelle M. Leidel	Dean, Applied Sciences and Technologies	Virtual	Michelle.Leidel@southflorida.edu	Unable to attend	
2.	Carmen Robinson-Cooper	Senior Accountant	Virtual	Carmen.Robinson-Cooper@southflorida.edu	x	x
3.	April Ricker	Coordinator, Grants & Foundation Accounting	Virtual	April.Ricker@southflorida.edu	x	x
4.	Fabiana Castro	FCDP Coordinator	Virtual	Fabiana.Castro@southflorida.edu	x	x
5.	Sarah Alfaro	FCDP Case Manager	Virtual	Sarah.Alfaro@southflorida.edu	x	x
6.	Edith Andrade	FCDP Case Manager	Virtual	Edith.andrade@southflorida.edu	x	x
7.	Julie Furlong	Program Specialist III	Virtual	Julie.Furlong@fldoe.org	x	x
8.	Shirley Caban-Tellez	Program Specialist IV	Virtual	Shirley.Caban-Tellez@fldoe.org	x	x
9.	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 Carmen Robinson-Cooper and Fabiana Castro prior to monitoring. South Florida State Policies and procedures were accessed on the following links: www.southflorida.edu/policies <https://www.southflorida.edu/procedures>.

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 South Florida State College. Special thanks offered to Dean Michelle M. Leidel; Senior Accountant Carmen Robinson-Cooper; Grants and Foundation Accounting Coordinator April Ricker; and FCDP Coordinator Fabiana Castro.

APPENDIX A
Risk Matrix
FCDP South Florida State College

Program Year 2024-2025												
Risk Assessment Calculation Based on PY 2023-2024												
Project Name: FCDP South Florida State College						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	
	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		0	
	< 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			Spending Patterns as PY 2023-2024 (From 599)	100%	0	4		0		
	Youth Total Participants % of goal met					95% - 99%	1					
	< 69%	4	4	0		0					90% - 94%	2
	70% - 79%	3									85% - 89%	3
	80% - 89%	2									< 84%	4
	90% - 99%	1			Cost Per Participant PY 2022-2023	> \$3,500	5	2		0		
	> 100%	0				\$3,000 - \$3,499	4					
	Adult Entered Employment % of goal met					\$2,500 - \$2,999	0					
	< 69%	4	4	4		16					\$2,000 - \$2,499	0
	70% - 79%	3									< \$1,999	0
	80% - 89%	2			Director Change	< 1 year	3	1		0		
	90% - 99%	1				1 - 2 years	2					
	> 100%	0				N/A	0					
	Youth Entered Employment % of goal met					Coordinator Change	< 1 year	3	1		0	
	< 69%	4	4	4	16		1 - 2 years	2				
	70% - 79%	3					N/A	0				
	80% - 89%	2			Total Score Program					48		
	90% - 99%	1			Total Score Finance					0		
	> 100%	0			Total Score					48		

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
FCDP South Florida State College
Best Practice for Financial Management, Budget Controls
Project 282-4054C PY 2023-2024

Criteria

Federal Regulation: [200.302](#) Financial Management (5) Comparison of expenditures with budget amounts.

FCDP Policy: Award/ RFA: Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form: Cost Standards

The subrecipient agrees that WIOA Title I, Section 167 funds may only be used for activities allowable under WIOA Title I, Section 167. Costs must be necessary and reasonable for proper and efficient performance and administration of the project. The cost is allocable to a particular project grant if the goods or services involved are chargeable or assigned to such a project grant in accordance with the relative benefits received. This would include the cost for compensation of employees for the time devoted and identified specifically to the performance of the project, cost of materials acquired, consumed, or expended specifically for the purpose of the project, and equipment and other approved capital expenditures.

Reasons for Commendation:

- SFSC FCDP amended project funds as needed for full project spending.
- SFSC part-time position salaries and benefits funding was amended to increase participant line items for additional support.
- SFSC FCDP continues to have effective communication and collaboration with their finance team.

Budget Comparison - Tool E

	Administrative Costs	Staff Cost	Related Assistance	Supportive Services	Other Program Costs	TOTALS
Year <u>2023-2024</u>	2 Amendments Processed 100% Disbursed					
% Budgeted	5%	80%	0%	8%	7%	100%
% Expended	5%	72%	0%	16%	7%	100%
Year <u>2022-2023</u>	1 Amendment processed 100% Disbursed					
% Budgeted	5%	79%	0%	10%	6%	100%
% Expended	5%	74%	0%	9%	12%	100%