

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**Six-Month Status Report on: Florida Center for the Blind, Inc. (FCB)**  
**Report # A-2223DOE-018    Issued: June 6, 2024**  
**Status as of December 13, 2024**

<b>Finding</b>	<b>Recommendation(s)</b>	<b>Previous Management Response(s)</b>	<b>Management Response as of December 13, 2024</b>	<b>Anticipated Completion Date &amp; Contact</b>
FCB did not meet all required contract deliverables	We recommend that DBS include a review of service deliverables in their monitoring activities to ensure compliance with the contract terms and its service deliverables and make appropriate adjustments to performance funding when service deliverables are not met. Finally, we encourage DBS and FCB to review the contract and consider making appropriate revisions to better align the contractual deliverables with the contractor's business model.	<p>Concur. DBS agrees that FCB did not meet all required contract deliverables. As a result, DBS withheld funds from FCB and ultimately made the referral to the IG's office.</p> <p>Service deliverables are reviewed monthly as well as with desk and onsite monitoring. Payments are withheld when deliverables are not met. DBS will continue this process.</p> <p>This model is statewide for all our contracted service providers. This process is reviewed annually. Major shifts of the business model could result in a shortage of available service providers. DBS has reviewed the contract and considered the recommendation for adjusting the business model. However, DBS does not anticipate any</p>	<i>(This is in process with the anticipated completion date for monitoring as September 30, 2025)</i>	<i>In Progress</i>

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		<p>major shifts in the business model for contracts, effective 7/1/2024.</p> <p>This matter is considered to be completed.</p>		
FCB did not maintain proper fiscal oversight.	We recommend DBS include a review of expenditures as part of their monitoring efforts. Finally, we recommend that DBS maintain records to support a cost analysis, including the agency’s documented review of individual cost elements from the submitted budget for allowability, reasonableness, and necessity.	<p>Concur. DBS agrees that FCB did not maintain proper fiscal oversight and we are appreciative that the IG’s office has identified this issue.</p> <p>DBS reviews expenditures as part of the cost analysis for CRPs by program. We agree that a review of expenditures should occur during the monitoring process and that the agency should maintain records to support cost analysis as recommend and to review whether the expenditures align with the proper deliverables for the program. DBS will update it’s desk and onsite monitoring</p>	<i>(This is in process with the anticipated completion date of September 30, 2025)</i>	<i>In Progress</i>

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		<p>protocols to incorporate the IG’s recommendation. DBS will complete desk monitoring to ensure that deliverables are being met.</p> <p>Note: Our contracts team is short staffed and does not have this level of expertise. DBS will require additional resources and training to provide this level of analysis. This may entail contracting with outside accounting or monitoring firms and/or the reallocation of FTEs for staff capable of providing this level of analysis of expenditures.</p> <p>DBS currently lacks full budget authority for contracting and has had difficulty recruiting new contracting staff.</p>		

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		This matter has not been started. The anticipated completion date is December 31, 2024.		

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FCB did not meet all required contract deliverables.	We recommend that FCB enhance their controls to ensure all service deliverable requirements are met. Finally, we encourage DBS and FCB to review the contract and consider making appropriate revisions to better align the contractual deliverables with the contractor's business model.	Partially. Concur with work experiences only. Disagree with remainder. We agree that we did not provide 5 out of the 56 work experiences, although we offered several work experiences each trimester. Regarding the actual work experiences, the audit focused on the work experience of the summer. As previously explained, that work experience focuses on the 10 transferrable skills (applicable to any job and as represented in DBS's own work evaluation form) such as attendance, initiative, work quality, etc. We provided documentation that showed each student received work experience in their area(s) of interest or vocational goals throughout the remainder of the year.	<p><i>In the fall of 2022, a full-time youth services coordinator was hired. Her main responsibility is to oversee the services being provided to the youth clients, including transition. The most recently completed contract shows we not only met the contract deliverables, we exceeded them. Attached, please find a copy of the DBS invoicing spreadsheet that shows the summary of the contract deliverables.</i></p> <p><i>In addition, the contract has been modified and continues to be modified to better align the contractual deliverables with the contractor's model. We defer to DBS to share the</i></p>	<p><i>Completed</i></p> <p><i>Contacts:</i> <i>Amy Green,</i> <i>Youth Services Coordinator</i></p> <p><i>Robert Doyle,</i> <i>DBS</i></p>

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		Regarding the deliverables, the audit reports that only 7 of the 14 students met the 80% of the required hours. One of the 7 was only open for 3 months, yet received 31% of the hours. He began services in July 2022. A second student was on track to receive over 80% but became very sick with seizures and was either hospital-bound or bed-bound for several months beginning in spring through rest of contract. Every attempt was made to provide service as she could tolerate it. As previously reported during the audit, students 3 and 4 were severely disabled and they were provided services that met their family's needs. The remainder (5-7) had attendance issues. Six of the seven (excluding student that had just started in July) were subsequently closed. All of	<i>improvements made to recent contracts.</i>	

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		these students provided circumstances beyond the contractor’s control, which is covered in the contract. What is in our control is the ability to provide and offer quality services. As discussed, we provide all transportation for the students. What is not in our control is we can not make a student get on the van, we can not control if a student has serious medical issues, and we can not control what contract a client is referred under. We have since began pushing back on referrals and questioning if they are being referred under the correct contract to avoid this in the future. We also move to close clients if they are noncompliant. The contract has since been modified to allow students to be served as it best suits their needs instead of being		

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		<p>forced to meet a minimum number of hours. The agency has a total hour requirement that allows for varying hours per student. Of the 7 that did receive at least 80% of their hours, the actual average was 185% of the required hours. This was done in good faith to provide the total required hours in the contract.</p> <p>There is still disagreement regarding interpretation of the contract. The contract mentions 200 “program hours” and that the agency must be in 80% compliance. The program hours are just that. The number of hours of programming offered throughout the year. DBS monitoring reports show our agency provided over 265 program hours. The 160 hours refers to the hours of service provided as a cumulative</p>		



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		<p>average". The contract also requires 80% compliance with those hours. The audit appears to have confused program hours with service hours. The audit did not take into account the 80% compliance of the 160 cumulative average which would calculate to be 128 hours cumulative average. If the contract meant that each student receive a minimum of 80% of the service hours, the contract should have stated that in simple terms. Instead, the contract refers to a "cumulative average" which means the total number of hours divided by the number of students. Furthermore, the actual DBS contract monitoring sheet that is used to track compliance, and is shared with the agency, reflects the same understanding of the service hours being 128 (for 80%</p>		

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		<p>compliance) and therefore shows a total number 1,791.96 hours required as a minimum. (128 hours x 14 students = 1792). The same report also shows we provided 1,873.75 hours and we did in fact meet the 80% compliance requirement. Also, hours per client are not monitored on that DBS worksheet, only the total cumulative hours. Again, seemingly in line with our understanding as well.</p> <p>Finally, we can not remember the last time DBS provided training on the contracts. It would be very helpful to all agencies. It is also disappointing, that even though FCB was asked if we had any concerns/issues with DBS and we provided those concerns,</p>		

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		<p>none of them were seemingly addressed.</p> <p>This matter is considered to be completed.</p> <p><i>Inspector General’s Rebuttal</i></p> <p>Notwithstanding FCB’s assertion that the contract only requires them to complete 80% of the stated deliverables, the OIG maintains that FCB failed to meet the minimum number of service hours, falling 366.25 hours short of the 2,240 minimum required service hours. While the contract states that FCB must meet 80% of each month’s deliverable to avoid penalty in that month, it does not state that they only need to meet 80% of the total deliverable requirement. In fact, it very clearly states in Attachment A</p>		

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		<p>Section II. D (2) of the contract that, “Full payment for this contract period will be based on the Contractor serving 14 unduplicated new (unique) eligible and Carryover full time Pre-ETS or TS-A clients, at a rate of \$9,600.00 per client for a minimum of 160 hours per client or 2,240 cumulative service hours (units) for this contract period. Monthly and cumulative performance benchmarks indicated are designed to ensure the Contractor is paced to meet the annual deliverable.”</p> <p>Consequently, the finding and related recommendations stand as presented.</p>		
FCB did not maintain proper fiscal oversight.	We recommend FCB enhance its controls to ensure expenses funded through DBS’s contract are allowable, appropriately reflected by funding source	Disagree. We provided a general ledger for all accounts when asked. We then provided a cost analysis, specifically for the Transition Program, that shows a total income of \$140,298 from	<p><i>Budgets have been requested by and provided to DBS.</i></p> <p><i>As previously stated, we are using a class system that</i></p>	<p><i>Completed</i></p> <p>Contacts: Anissa Pieriboni, CEO</p>

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	in the general ledger, and correlate to invoices submitted to DBS for payment for services rendered. We further recommend FCB submit a budget to DBS in accordance with statutory requirements. We also recommend FCB enhance its fiscal oversight to ensure compliance with internal policies and procedures, including Board of Director oversight of the President/CEO position.	<p>DBS with related expenses of \$151,022 without any expenses allocated from the summer Maine trip.</p> <p>We explained that the account numbers track expenses by “program”, not “contract”. We did not allocate any DBS money towards that trip, as clearly shown in the cost analysis, and we still show a loss of approximately \$11,000. As stated before, the trip was paid from investment income. As such, any discussion and detail about that trip is inappropriately shown and discussed in this audit report.</p> <p>We are using Classes within the accounting system to show the on-going allocations of shared expenses (payroll, utilities, audit, etc), specific expenses and</p>	<i>tracks income and expenses per contract. We have attached a Statement of Financial Income and Expenses for the most recently completed transition contract. This also happens to correspond to the attached TS invoicing spreadsheet, for cross-reference.</i>	Robert Doyle, DBS

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		<p>income to each contract. This should address any outstanding concerns regarding this issue.</p> <p>Regarding the contract cost-analysis/budget that was requested of both FCB and DBS, the last one requested near that time period was in 2020. We have always provided the cost analysis when requested by DBS. Historically, new contracts require an updated cost analysis; whereas, contract renewals (no change in contract amount) historically has not resulted in DBS asking for an updated cost analysis. The 2020-2021 contract was a new contract. The audit period, 2021-2022, was a renewal. We were not asked for an updated cost analysis and that explains why DBS could not produce one when asked.</p>		

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		<p>Finally, FCB policy was referenced in the audit findings that state “Under no circumstances shall personal purchases be allowed for any reason or by any means.” That policy is referring to no one can use company credit cards/checks to make personal purchases. The purchases made were for the agency (airline tickets and radio/TV advertisement). The policy has since been updated and approved by the Board to remove any ambiguity to address the concerns raised in the audit.</p> <p>This matter is considered to be completed.</p> <p><i>Inspector General’s Rebuttal</i></p> <p>FCB Management indicated in their response that they track expenditures by program and not</p>		

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		by contract, that DBS funds were not allocated to the Maine trip, and that the FCB personal purchase policy is referring only to the use of company credit cards/checks to make personal purchases. Notwithstanding FCB’s response, the general ledger documentation provided to our office during the course of the audit does not indicate that the source of funds expended originated from funds provided by DOE/DBS under Contract 21-533 to FCB. This was also confirmed by FCB Management during our site visit in November 2023. Furthermore, per FCB’s own response, they do not track the funds by contract. This practice prohibits FCB from demonstrating that they distribute costs appropriately in a manner commensurate with the relative benefit received. The		



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		<p>Office of the Inspector General maintains that is a violation of Contract 21-533 Section VII. H., which states that records maintained “will sufficiently and properly reflect all expenditures of funds provided by DOE/DBS under this contract.”</p> <p>Consequently, the finding and related recommendations stand as presented.</p>		