

Department of Education
 Office of Inspector General – Internal Audit
 Eighteen Month Status Report on: Palm Beach Habilitation Center, Inc.
 PROJECT #A-2223DOE-013 Issued: December 21, 2023
 Status as of September 29, 2025

Finding	Recommendation(s)	Previous Management Responses	Management Response as of September 29, 2025	Anticipated Completion Date & Contact
DVR did not provide effective oversight of the grant.	We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. Should DVR identify any deficiencies through its monitoring efforts, we recommend DVR promptly provide the monitoring results and recommendations for improvement to PBHC and ensure they complete corrective action on noted deficiencies. We recommend DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the grant and align with the approved budget. We also recommend that DVR reconcile and verify all funds received against all funds expended in	Management Response as of December 21, 2023 Concur. According to evidence available at this time, it appears that the finding is valid. The contract manager will conduct monitoring in accordance with the risk assessment and monitoring plan. Deficiencies will be addressed and recommendations for improvement will be communicated to the grantee and follow-up on corrective actions will be performed. Review of expenditures and supporting documentation will be regularly reviewed for alignment with the approved budget. All funds paid will be verified and reconciled against expenditures in accordance with statutory	The DVR contract manager continues to provide effective oversight through quarterly invoice reviews. Due to the late execution of the 2024-25 project/grant, the grantee's monitoring was rescheduled. The contract manager will review Quarters 1 and 3 of the 2024-25 fiscal year to verify compliance of program requirements. A monitoring report detailing observations and findings, if applicable, will be drafted after a review of the requested documentation is conducted. If there are	In Progress Anticipated Completion Date: December 31, 2025 Jalicia Blair, Contract Manager (850) 245-3475 Victoria Aguilar, Gen. Operations Manager (850) 245-3289 Diocelina Sandoval-Morales, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3412 Monica Edwards, Bureau of Vendor and Contract Services Chief (850) 245-3444

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	accordance with statutory requirements.	requirements. Additionally, the Contract and Grants Management Unit is now fully staffed with new management and will be working towards identifying and correcting these deficiencies. The anticipated completion date is on-going through the end of the grant period, June 30, 2024. Management Response as of July 10, 2024 DVR continues to provide effective oversight of the grant and will conduct official desktop monitoring during Spring 2025 (End of Q3), in accordance with the grantee's agreement. The Contract Manager reviews all required documentation, such as quarterly expenditures and all supporting	any major findings of noncompliance, the grantee will be required to complete a Corrective Action Plan. The anticipated completion date is ongoing through December 31, 2025.	Leah Campagnone-Bolt, DVR Deputy Director (850) 245-3272 Kelly Rogers, DVR Director (850) 245-3270

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		documentation to ensure that funds are being allocated according to the approved budget. Additionally, the Contract Manager continues to communicate any deficiencies in documentation, if any, with the grantee and provide opportunities for resubmission, as detailed in their agreement. Final invoice will be received 30 days after the end of the 4th Quarter. <i>Anticipated Completion Date & Contact</i> <i>In Progress.</i> <i>Victoria Hill, Contract Administration and Management Unit Grant Manager</i> <i>(850) 245-3493</i> <i>Monica Edwards, Bureau of Vendor and Contract Services Assistant Chief</i>		

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		(850) 245-3344 Michael Newsome, Bureau of Vendor and Contracted Services Chief (850) 245-3486 Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290 Victoria Gaitanis, DVR Acting Director (850) 245-3338 Management Response as of January 10, 2025 The funds for FY 23-24 were verified and reconciled against expenditures, in accordance with the grant and statutory requirements, by the Contract Manager. The Contract Manager will continue provide oversight of the executed grant. The		

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		Contract Manager will review the required invoice documents to ensure the grantee’s compliance with the executed agreement. Contract Manager will continue to communicate any deficiencies in documentation, if any, with the grantee and provide opportunities for resubmission, as detailed in their agreement. Additionally, desktop monitoring is scheduled for Spring 2025, in accordance with the grantee’s agreement. Upon monitoring completion, a detailed monitoring report will be provided with observations and recommendations. <i>Anticipated Completion Date & Contact</i>		

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		<i>In Progress.</i> <i>Victoria Hill, Contract Administration and Management Unit Grant Manager</i> <i>(850) 245-3493</i> <i>Monica Edwards, Bureau of Vendor and Contract Services Chief</i> <i>(850) 245-3344</i> <i>Terry Hoffman, Bureau of Compliance and Quality Assurance Chief</i> <i>(850) 245-3290</i> <i>Michael Newsome, DVR Deputy Director</i> <i>(850) 245-3486</i> <i>Kelly Rogers, DVR Director</i> <i>(850) 245-3338</i>		

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PBHC could not provide sufficient documentation to demonstrate that they achieved the required performance funding benchmarks on their quarterly invoices, but DVR paid the invoices despite the lack of supporting documentation.	We recommend DVR include a review of the AIEPs in their monitoring activities to ensure consistency and compliance with the grant terms and its performance measures and make the appropriate adjustments to performance funding when benchmarks are not achieved.	Management Response as of December 21, 2023 Concur. According to evidence available at this time, it appears that the finding is valid. AIEPs and other supporting documentation will be reviewed to ensure consistency and compliance with the grant terms and performance measures. Performance funding will be adjusted when goals are not met. The anticipated completion date is on-going through the end of the grant period, June 30, 2024. Management Response as of July 10, 2024 The grantee has submitted sufficient documentation to demonstrate that the	The DVR contract manager continues to review program documentation submitted by PBHC, which includes quarterly project invoices, Return on Investment (ROI) reports, Demographic Information reports and documentation supporting the progress of participants. Due to the late execution of the grant/project for PBHC, the scheduled monitoring for Quarters 1 and 3 was rescheduled. The anticipated completion date is ongoing through December 31, 2025.	In Progress Anticipated Completion Date: December 31, 2025. Jalicia Blair, Contract Manager (850) 245-3475 Victoria Aguilar, Gen. Operations Manager (850) 245-3289 Diocelina Sandoval-Morales, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3412 Monica Edwards, Bureau of Vendor and Contract Services Chief (850) 245-3444

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		deliverables and task, according to their agreement, are being met. The grantee has submitted participant attendance reports, Benchmark Goal reports, Return on Investment reports and other documentation, which is reviewed to ensure the documents are consistent with the requirements of §§ 215.971, and 287.058(1)(d) and (e), Florida Statutes. <i>Anticipated Completion Date & Contact</i> In Progress. Victoria Hill, Contract Administration and Management Unit Grant Manager (850) 245-3493 Monica Edwards, Bureau of Vendor and Contract Services		Leah Campagnone-Bolt, DVR Deputy Director (850) 245-3272 Kelly Rogers, DVR Director (850) 245-3270

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		<i>Assistant Chief (850) 245-3344</i> Michael Newsome, <i>Bureau of Vendor and Contracted Services Chief</i> <i>(850) 245-3486</i> Terry Hoffman, <i>Bureau of Compliance and Quality Assurance Chief</i> <i>(850) 245-3290</i> Victoria Gaitanis, <i>DVR Acting Director</i> <i>(850) 245-3338</i> Management Response as of January 10, 2025 The grantee submitted sufficient documentation for FY 23-24 to demonstrate the progress of the participants towards meeting the deliverables and tasks outlined in the Project Performance and		

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		Accountability document. The grantee provided Benchmark Goal reports detailing participant progress. Additionally, Demographic Information reports were submitted which detailed the participants served. Quarterly Return on Investment reports summarized the program activities throughout the year. DVR will continue to review the required quarterly documents to ensure that sufficient progress is being reported for performance funding. Lastly, monitoring is scheduled for March and May 2025, to review Quarters 1 and 3 to ensure consistency with compliance requirements.		

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		<i>Anticipated Completion Date & Contact</i> <i>In Progress.</i> <i>Victoria Hill, Contract Administration and Management Unit Grant Manager</i> <i>(850) 245-3493</i> <i>Monica Edwards, Bureau of Vendor and Contract Services Chief</i> <i>(850) 245-3344</i> <i>Terry Hoffman, Bureau of Compliance and Quality Assurance Chief</i> <i>(850) 245-3290</i> <i>Michael Newsome, DVR Deputy Director</i> <i>(850) 245-3486</i> <i>Kelly Rogers, DVR Director</i> <i>(850) 245-3338</i>		

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Neither DVR nor PBHC retained evidence of invoice submission dates to demonstrate that PBHC submitted invoices in accordance with grant terms and DVR inspected, approved, and paid those invoices in accordance with statutory requirements.	We recommend that DVR inspect, approve, and pay invoices in accordance with statutory requirements, and DVR should ensure that appropriate evidence is retained to demonstrate compliance.	Management Response as of December 21, 2023 Concur. According to evidence available at this time, it appears that the finding is valid. Invoice tracking will be maintained to ensure compliance with the grant agreement terms. The anticipated completion date is on-going through the end of the grant period, June 30, 2024. Management Response as of July 10, 2024 DVR continues to retain evidence of invoice submission dates to demonstrate that the grantee has submitted invoices in accordance with the agreement. The Contract	DVR continues to retain evidence of invoice submission dates and when the invoice is submitted to DVR's Financial Payments office. The contract manager continues to maintain a tracking sheet with all relevant submission dates and stamps or notates the invoices when received. The anticipated completion date is on-going through December 31, 2025.	In Progress Anticipated Completion Date December 31, 2025. Jalicia Blair, Contract Manager (850) 245-3475 Victoria Aguilar, Gen. Operations Manager (850) 245-3289 Diocelina Sandoval-Morales, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3412 Monica Edwards, Bureau of Vendor and Contract Services Chief (850) 245-3444

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		Manager maintains a detailed tracking sheet for invoice document submission and continuously updates records to ensure grantee compliance. <i>Anticipated Completion Date & Contact</i> Complete. Victoria Hill, Contract Administration and Management Unit Grant Manager (850) 245-3493 Monica Edwards, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3344 Michael Newsome, Bureau of Vendor and Contracted Services Chief (850) 245-3486		Leah Campagnone-Bolt, DVR Deputy Director (850) 245-3272 Kelly Rogers, DVR Director (850) 245-3270

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		<i>Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290</i> <i>Victoria Gaitanis, DVR Acting Director (850) 245-3338</i> Management Response as of January 10, 2025 The contract manager will maintain invoice tracking to ensure compliance with the terms of the grant. Invoices (including all required/supporting documentation) will be date-stamped once they have been received from PBHC. <i>Anticipated Completion Date & Contact In Progress.</i>		

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		<i>Anticipated Completion Date: June 30, 2025</i> <i>Victoria Hill, Contract Administration and Management Unit Grant Manager</i> <i>(850) 245-3493</i> <i>Monica Edwards, Bureau of Vendor and Contract Services Chief</i> <i>(850) 245-3344</i> <i>Terry Hoffman, Bureau of Compliance and Quality Assurance Chief</i> <i>(850) 245-3290</i> <i>Michael Newsome DVR0 Deputy Director</i> <i>(850) 245-3486</i> <i>Kelly Rogers, DVR Director</i> <i>(850) 245-3338</i>		

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PBHC did not perform background screenings on all PBHC employees associated with the grant.	We recommend DVR include a review of service provider background screenings as part of their monitoring efforts to ensure they are being conducted in accordance with statutory requirements.	Management Response as of December 21, 2023 Concur. According to evidence available at this time, it appears that the finding is valid. Background screening results will be requested from the grantee upon execution of the grant agreement. However, the grant agreement states that documentation can be provided in the form of a list of employees. The anticipated completion date is on-going through the end of the grant period, June 30, 2024. Management Response as of July 10, 2024 The Contract Manager will request background screening results and verify it with the	DVR has created a new Background Screening form for grantees and special contracts. The contract manager will request that PBHC complete that form and submit it to DVR's background screening unit for verification. The background screening unit will instruct PBHC on the next steps for the Clearinghouse Results Website to ensure compliance. The anticipated completion date is ongoing through December 31, 2025.	In Progress Anticipated Completion Date: December 31, 2025. Jalicia Blair, Contract Manager (850) 245-3475 Victoria Aguilar, Gen. Operations Manager (850) 245-3289 Diocelina Sandoval-Morales, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3412 Monica Edwards, Bureau of Vendor and Contract Services Chief (850) 245-3444

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		list PBHC submits that includes the employees working on the grant. This is done through the quarterly submission of the required document that details salary expenditures and the individuals working on the grant. The projected completion date is on-going through the end of the grant period, June 30, 2024. <i>Anticipated Completion Date & Contact In Progress.</i> Victoria Hill, Contract Administration and Management Unit Grant Manager (850) 245-3493 Monica Edwards, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3344		Leah Campagnone-Bolt, DVR Deputy Director (850) 245-3272 Kelly Rogers, DVR Director (850) 245-3270

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		<i>Michael Newsome, Bureau of Vendor and Contracted Services Chief (850) 245-3486</i> <i>Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290</i> <i>Victoria Gaitanis, DVR Acting Director (850) 245-3338</i> Management Response as of January 10, 2025 Palm Beach Habilitation submitted background screening results. The Contract Manager verified the background results against the salary expenditures report and payroll documents submitted by the grantee. The Contract Manager confirmed that all		

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		employees working on the grant did have a background check completed. VR will receive a list of all employees from PBHC and the applicable background screening documentation. VR will then submit the list to the BGS coordinator within the agency to verify all background screening documentation. Once all documentation has been submitted and verified, all applicable documentation will be submitted to OGM to verify completion of this finding. <i>Anticipated Completion Date & Contact</i> <i>In Progress.</i> <i>Anticipated Completion Date: June 30, 2025</i>		

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		<i>Victoria Hill, Contract Administration and Management Unit Grant Manager (850) 245-3493 Monica Edwards, Bureau of Vendor and Contract Services Chief (850) 245-3344 Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290 Michael Newsome, DVR0 Deputy Director (850) 245-3486 Kelly Rogers, DVR Director (850) 245-3338</i>		

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PBHC could not provide sufficient documentation to demonstrate that they achieved the required performance funding benchmarks on their quarterly invoices, but DVR paid the invoices despite the lack of supporting documentation.	We recommend that PBHC ensure all benchmarks recorded in participant AIEPs are completed in accordance with grant terms. We further recommend that PBHC document and report progress towards benchmark achievement as outlined in the grant. If benchmark goals change through the course of the grant year, we recommend PBHC amend the AIEP to correlate with the new goals and clearly report progress towards the amended goals in the quarterly invoices.	Management Response as of December 21, 2023 Concur. Participant's AIEP's will be reviewed by appropriate team members to ensure that all benchmarks recorded in the participant's AIEP are completed in accordance with grant terms. Progress towards benchmarks achievement will also be documented and reported as outlined in the grant. Participant's AIEP's will be amended as needed to reflect changes in Participant's goals and progress towards the amended goals. The anticipated completion date is April 1, 2024. Management Response as of July 10, 2024	<i>In progress- Projected completion date April 2025. - R. Acosta-Flores</i>	Completed

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		Since the initial response in December 2023, immediate measures have been taken to address the identified concerns in relation to client AIEP's and the required information. Team members rendering services and responsible for the completion and monitoring of client's AIEP's are aware of the findings and course correction needed. Additionally, the recent change in leadership has allowed for the integration of a VP of Programs who is directly working with the program director. As a result of the recent changes, the VP of Programs along with the program director responsible for the oversight and implementation of the AWD contract have started a full		

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		review of program processes and controls. This is the first step in identifying the challenges that led to the findings noted. Currently the VP of programs and the program director are working on significant modifications to the process, which include improved documentation, integration of system processes, and controls to ensure accuracy and compliance. <i>Anticipated Completion Date & Contact</i> <i>In-progress. Anticipated completion date is December 31, 2024. Ruth Acosta-Flores</i> Management Response as of January 10, 2025 Internal processes have been revised and corrected in		

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		order to address any previously noted deficiencies in the tracking and account of performance benchmarks. Additionally, performance benchmarks have been modified and realigned in order to more accurately reflect program performance and outcomes that are achievable based on the services being render and the population being served. The changes made/implemented have/will address the finding moving forward. At this time no further action is needed. <i>Anticipated Completion Date & Contact</i> <i>In Progress – Ruth Acosta-Flores</i>		

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PBHC could not provide documentation to support the employee salary expenditures they submitted on invoices to DVR. PBHC could not demonstrate that those employees actually worked with grant-funded participants nor how many hours those employees worked on grant related activities.	We recommend PBHC enhance its procedures to ensure expenses funded through DVR's grant are allowable and appropriately reflected by funding source in the general ledger and correlate to invoices submitted to DVR for payment for services rendered. We further recommend that PBHC retain employee timesheets and personnel activity reports, including a time worked allocation by funding source	Management Response as of December 21, 2023 Concur. During the audit period, PBHC used the services of a PEO company for its payroll. Now that PBHC is under the payroll of The Arc, we are able to code employee salary expenditures directly to a funding source using the ADP Workforce Now payroll system. This platform also allows for the transfer of payroll data directly into The Arc's accounting software (Abila MIP) which is a fund accounting software. We can generate General Ledger reports by funding source. We also use electronic timecards in ADP so we can	<i>In progress- Projected completion date April 2025. - R. Acosta-Flores</i>	<i>(Mark as Not Started, In Progress, or Completed and Insert Response Here)</i>

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		generate employee timecards/timesheets when needed. This matter is considered to be completed. Management Response as of July 10, 2024 Expenses funded through the DVR grant are in accordance with the Budget Narrative Form 101S and are appropriately reflected by funding source in the general ledger and correlate to invoices submitted to DVR for payment. All team members funded through the DVR grant and 100% allocated to DVR. Per Form DOE 300 instructions, individuals allocated 100% do not require the submission of time sheets. We are however, able to generate timesheets for		

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		all team members funded through DVR. <i>Anticipated Completion Date & Contact</i> <i>In Progress. This is marked In Progress as the grant period has not ended; it ends June 30, 2024. Russell Greene</i> Management Response as of January 10, 2025 Expenses funded through the DVR grant are in accordance with the Budget Narrative Form 101S and are appropriately reflected by funding source in the general ledger and correlate to invoices submitted to DVR for payment. All team members funded through the DVR grant and 100% allocated to DVR. Per Form DOE 300 instructions, individuals allocated 100% do		

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		not require the submission of time sheets. We are however, able to generate timesheets for all team members funded through DVR. Anticipated Completion Date & Contact <i>In Progress – Russell Greene</i>		
Neither DVR nor PBHC retained evidence of invoice submission dates to demonstrate that PBHC submitted invoices in accordance with grant terms and DVR inspected, approved, and paid those invoices in accordance with statutory requirements.	We recommend that PBHC submit invoices in accordance with grant terms, and ensure that appropriate evidence is retained to demonstrate compliance.	Management Response as of December 21, 2023 Concur. PBHC will submit invoices in accordance with grant terms and will ensure appropriate evidence is retained to demonstrate compliance. All former team members who had access to ShareFile for invoice and report submissions are no longer with the agency. New team members will be assigned login credentials so that invoices and other	<i>In progress- Projected completion date April 2025. - R. Acosta-Flores</i>	Completed

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		reports/documents can be submitted timely. The anticipated completion date is January 1, 2024. Management Response as of July 10, 2024 Invoices are submitted in accordance with grant terms and evidence is retained to demonstrate compliance. <i>Anticipated Completion Date & Contact</i> <i>In Progress. This is marked In Progress as the grant period has not ended; it ends June 30, 2024. Ruth Acosta-Flores</i> Management Response as of January 10, 2025 Grant Period ended on June 30th, 2024. All invoices were submitted in accordance with		

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		the grant’s terms, and all supporting documents have been obtained in order to demonstrate compliance. There is no further action needed at this time. <i>Anticipated Completion Date & Contact</i> <i>In Progress</i>		
PBHC did not perform background screenings on all PBHC employees associated with the grant.	We recommend PBHC conduct all employee background screenings in accordance with statutory requirements.	Management Response as of December 21, 2023 Concur. PBHC will conduct all team members background screenings in accordance with statutory requirements, including but not limited to Level 2 screenings. This matter is considered to be completed. Management Response as of July 10, 2024	<i>In progress- Projected completion date April 2025. - R. Acosta-Flores</i>	Completed

Department of Education
 Office of Inspector General – Internal Audit
 Eighteen Month Status Report on: Palm Beach Habilitation Center, Inc.
 PROJECT #A-2223DOE-013 Issued: December 21, 2023
 Status as of September 29, 2025

Finding	Recommendation(s)	Previous Management Responses	Management Response as of September 29, 2025	Anticipated Completion Date & Contact
		Level II background screenings have been performed on all team members associated with the grant. <i>Anticipated Completion Date & Contact</i> <i>This has been completed as of April 4, 2024.</i> <i>Cynthia Juarbe</i> Management Response as of January 10, 2025 In collaboration with agency Compliance Director and VP of HR, we have ensured that all agency employees currently associated with the grant have received the appropriate screenings in accordance with grant requirements.		

Department of Education
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Finding	Recommendation(s)	Previous Management Responses	Management Response as of September 29, 2025	Anticipated Completion Date & Contact
		Additionally, we have ensured that the employees on record are those currently associated with the grant, removing any employees who are no longer part of the grant <i>Anticipated Completion Date & Contact</i> <i>In Progress</i>		