



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

**Quality Assurance and Compliance
Virtual Desk Monitoring Review
for
Perkins Career and Technical Education**

Florida Virtual School

January 26-30, 2026

Final Report

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Florida Department of Education
Division of Career and Adult Education
Florida Virtual School
Perkins Career and Technical Education

Quality Assurance and Compliance Monitoring Report

I. INTRODUCTION

The Division of Career and Adult Education (Division) within the Florida Department of Education (Department) has several key responsibilities, including leadership, resource allocation, technical assistance, monitoring and evaluation. These duties require the Division to oversee the performance and regulatory compliance of federal and state funding recipients. The Quality Assurance and Compliance (QAC) office plays a critical role in this process by designing, developing, implementing and evaluating a comprehensive quality assurance system, which includes monitoring. This system aims to ensure financial accountability, program quality and regulatory compliance. As stewards of federal and state funds, it is the Division's duty to regularly monitor the use of workforce education funds and regulatory compliance of providers on a regular basis.

II. AUTHORITY

The Department receives federal funding from the U.S. Department of Education for Career and Technical Education under the Carl D. Perkins Strengthening Career and Technical Education (CTE) for the 21st Century Act and for Adult Education (AE) under the Workforce Innovation and Opportunity Act of 2014. The Department awards sub-grants to eligible providers to administer local programs. The Department must monitor providers to ensure compliance with federal requirements, including Florida's approved state plans for CTE and Adult Education/Family Literacy. Each state shall have procedures for reviewing and approving applications for sub-grants and amendments to those applications, for providing technical assistance, for evaluating projects and for performing other administrative responsibilities the state has determined are necessary to ensure compliance with applicable statutes and regulations pursuant to 34 Code of Federal Regulations 76.770, Education Department General Administrative Regulations and the Uniform Grant Guidance for grant awards issued on or after December 26, 2014. The Florida Department of Education, Division of Career and Adult Education, is required to oversee the performance of sub-grantees in the enforcement of all laws and rules (Sections 1001.03(8) and 1008.32, Florida Statutes).

III. QAC CORE MONITORING GUIDE

The Core Monitoring Guide is designed to be utilized by any reviewer who is conducting an onsite or desk monitoring of any program currently administered by the Division. The guide includes a brief overview of each aspect of the monitoring design and the process, as well as objectives that can be used when agencies are monitored or reviewed. The guide can be found on the Division's website at <https://www.fldoe.org/academics/career-adult-edu/compliance/>.

IV. PROVIDER SELECTION

Various sources of data are used throughout the implementation of the quality assurance system. The monitoring component of the system is risk-based. Risk assessment is a process used to evaluate variables associated with the grants and assign a rating for the level of risk to the Department and the Division. A risk matrix identifying certain operational risk factors is completed for each provider. The risk matrix for each program monitored is located in Appendix A. The results of the risk assessment process and

consideration of available resources are used to determine one or more appropriate monitoring strategy(ies) to be implemented.

The QAC office may apply any specific monitoring strategy to any federal or state-funded provider at any time. There may be circumstances that may warrant onsite monitoring, desk monitoring review or other strategies regardless of a provider's risk matrix score.

The Florida Virtual School (FVS) monitoring strategy was determined to be a virtual desk monitoring review (VDMR). Notification was sent to Dr. Jenny McDonough, Entitlement Grant Administrator, on November 20, 2025. The designated representative for the agency was Dr. Jenny McDonough, Entitlement Grant Administrator. The Division's representative conducting the VDMR was Program Specialist Charles Davis of the QAC.

V. FLORIDA VIRTUAL SCHOOL

Finance

The provider was awarded the following grants for fiscal years 2022-23 through 2024-25:

FY 2022-23

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins Secondary	48C-1613R-3CV01	\$ 30,000.00	\$ 1,695.02

FY 2023-24

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins Secondary	48C-1614R-4CV01	\$ 30,000.00	\$ 1,190.71

FY 2024-25

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins Secondary	48C-1615R-5CV01	\$ 68,718.00	\$ 2,886.50

Additional information about the provider may be found at the following web address:

<https://www.flvs.net/>.

VI. MONITORING ACTIVITIES

The monitoring activities included pre- and post-review planning, an entrance and exit meeting, records review and interviews with administrators, if necessary.

Onsite Visits

- No onsite visits were necessary as part of the VDMR.

Pre-visit and Exit Conferences

An introductory pre-visit meeting was conducted on December 18, 2025. An exit conference was conducted via Microsoft Teams on January 30, 2026. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Jenny McDonough	Entitlement Grant Administrator, FVS	X	X
Division Monitoring Team			
Charles Davis	Program Specialist, QAC	X	X

Interviews

No formal interviews were held as part of the monitoring review.

Records Review

Program, financial, administrative and student records were reviewed. A complete list is provided in section VII, part F. A minimum of 18 student records were checked. In addition, policies and procedures were examined and discussed at various times during the monitoring review.

VII. OBSERVATION

A. **ADMINISTRATION** refers to the management and supervision of programs, the structure of programs and services, grant oversight and other administrative areas.

- FLVS has detailed and thorough procedures for accounting, budgeting, financial reporting and procurement to ensure cash management of its CTE grant funds.
- Grant funded purchases are reviewed by the Entitlement Grant Administrator prior to the requisition being submitted to the Director of Instruction for final approval. FLVS has established purchasing thresholds that ensure the proper chain of authorization based on the dollar value of a purchase.
- FLVS does not use federal Perkins V grant funds for personnel expenditures. No employee time and effort reports were verified as part of this desk monitoring review.
- The CTE budget team and administrative staff host regular reconciliation meetings to review budget expenditures and upcoming expenses. These meetings allow for the reallocation of funds via amendment if the opportunity arises.
- Financial and accounting records are maintained for a minimum of five years.

B. **DATA AND ASSESSMENT** refers to all the data and assessment system components, including test administration, test security, data collection, entry, reporting and procedures. The use of data in program decision-making is also explored and commented on.

- FLVS utilizes Focus® as its integrated Management Information System (MIS) and student information system. The MIS meets all Department requirements according to the Data Element Handbook.
- FLVS has written procedures for the collection, verification, analysis and reporting of student data. Division policies on the submission of student data are also adhered to and followed.
- At the local level FLVS maintains dedicated personnel responsible for student registration, data collection and student data verification through a multi-tier checks and balances system.
- FLVS uses Focus's® built-in State Reporting Module to generate required state reporting formats. Additional procedures are in place for industry certifications. The policies and procedures included administrative training requirements.
- FLVS provides students with the following notification(s) regarding the use and dissemination of student data:

- Notification of social security number collection, usage and release.
- Student and parental rights provided by the Family Educational Rights and Privacy Act (FERPA).
- CTE administrators attend Division events such as quarterly webinars and MIS meetings. Other professional learning events are attended when the opportunity is available. Additionally, samples of local training events were submitted at the time of monitoring.
- Samples of CTE student data were reviewed and verified for accuracy as part of the VDMR. All student records were provided by FLVS. Records reviewed included:
 - Industry Certifications

C. **CURRICULUM AND INSTRUCTION** refers to those elements that contribute to student learning and skill acquisition.

- The CTE programs are supported by advisory committees that meet over the course of a program year. These committees play a pivotal role in improving the quality of the CTE programs by offering insight on current industry trends, workforce needs and projected job outlooks. Specifically, the Web Design advisory committee assists in the development of future programs of study (POS).
- Guidance counselors receive training in CTE offerings and play a pivotal role in increasing student and parental awareness of CTE programs, career pathways and programs of study.
- FLVS offers reasonable services and accommodations to students who self-declare a disability to their full-time school. Each student who is identified as part of this special population is assigned a case manager to assist the student in receiving approved services and accommodations.
- FLVS students are required to take core academic courses such as math, English and science in addition to their required CTE courses.
- FLVS does have an articulation agreement with Polk State College (PSC) that allows eligible students to earn college credits upon completion of an equivalent articulated course. PSC also sits on the FLVS Web Design advisory committee.
- FLVS plans to fully implement at least 12 new POS and related industry certifications. This plan will be fully implemented by 2029.
- A competitive salary schedule is used to attract and retain qualified and experienced CTE instructors. All instructors are required to complete extensive training in the areas of industry and labor market demand, industry certifications and how to guide students through a POS.
- FLVS conducts annual reviews of labor market demands, state enrollment data and certification passage rates when making decisions about new course and POS offerings.
- Students are afforded the opportunity to participate in Career and Technical Student Organizations such as Future Farmers of America and Future Business Leaders of America.

D. **TECHNOLOGY AND EQUIPMENT** refers to a review of the technology and equipment used by students and instructors in the classroom; addresses access, availability, innovation, use and condition.

- FLVS does not use federal Perkins V grant funding for equipment and technology purchases. Therefore, no review of equipment and technology was required during this desk monitoring review.

E. **EQUAL ACCESS** refers to compliance with federal non-discrimination laws' requirements relating to recruitment, enrollment, participation and completion of programs.

- FLVS included the necessary policies required by the General Education Provisions Act (GEPA) and other federal laws, which ensure equal access and participation in programs regardless of sex, race, national origin, color, disability or age.

F. **RECORDS REVIEW** refers to reviewing the records and documents that evidence compliance with federal and state rules and regulations. In addition, a sampling of financial and programmatic records is reviewed.

Documents reviewed are:

- Notification of social security number collection, usage and release
- Student authorization for access to educational records
- FERPA notification
- Testing policies and procedures manual
- Student data
- Fiscal and operational policies and procedures
- Multiple MOUs
- Dual enrollment articulation agreement
- Advisory committee meeting records
- Travel records
- Procurement records
- GEPA statement
- CLNA documentation
- Professional learning samples

G. **FINANCIAL** refers to aspects of the federal fiscal requirements that providers must meet when expending federal funds, including financial management, procurement, inventory management and allowable costs.

- Workday® is used as FLVS's dedicated financial management system.
- FLVS has policies and procedures that provide uniform and systematic internal controls to promote efficient fiscal responsibility and accountability in the expenditure of federal funds. The following components of the procedures manual were reviewed as part of the monitoring process:
 - Budget Preparation
 - Cash Management
 - Cost Principals
 - Fiscal Planning
 - Internal Controls
 - Procurement
 - Travel
- FLVS does use grant-funded P-cards for expending grant funds. All purchases made with P-cards must receive prior approval and be used solely for the operation of a grant-funded program or when encumbering expenses necessary for tasks such as travel and conferences. When a P-card is used, it is the responsibility of the authorized card holder to submit proper documentation. Sample P-card transactions and reconciliations were provided by FLVS.
- FLVS has specific guidelines to ensure that grant funds are used to supplement programs and funding and not to supplant or replace existing program funding.

- QAC monitoring staff conducted a fiscal review of the providers' approved grant budget narrative and final expenditure reports. Upon review, all transactions met purchasing guidelines.
- FLVS provided additional fiscal records such as:
 - Procurement
 - Travel
 - P-card transactions and reconciliations
 All records were in accordance with applicable local, state and federal law.

H. COLLABORATION refers to the collaborative agreements, partnerships or memoranda of understanding (MOU) that are in place to benefit an agency's programs and students.

- FLVS has numerous collaborations and MOUs within the local community. They often offer additional educational and job experiences to students within the district. The list of partners include, but are not limited to:
 - Polk State College
 - Lake-Sumter State College
 - Florida Farm Bureau

VIII. RESULTS

FLVS was found not to be out of compliance.

IX. SUMMARY

After completing the monitoring review and receiving any additional information requested, a preliminary report is sent to the provider for their review. The Division monitoring team lead may consider comments at their discretion. Once the final report is approved, it will be sent to the agency head and a copy will be sent to the provider's designated contact person. The final report will also be posted on the Department's website, which can be found at: <http://fldoe.org/academics/career-adult-edu/compliance>.

Once all outstanding corrective action plan items have been completed (when applicable), the Division will issue a closure letter to the agency head and designated contact person. This letter will signify the end of the monitoring process and that no further action is required.

The monitoring team would like to extend their appreciation to all participants in the Florida Virtual School monitoring review, on behalf of the Division. A special thanks is offered to Dr. Jenny McDonough for her participation and leadership during this process.

APPENDIX A

Florida Virtual School
Career and Technical Education
Risk Matrix

Risk Scores Matrix for Districts Receiving Career and Technical Education (CTE) Carl D. Perkins Grants					
Agency Name: Florida Virtual School					
Program Type: CTE					
Monitoring Year: 2025-2026					
Metric	Scaling	Point Value	Points Assigned	Weight	Total Metric Points
Number of Years Since Last Monitored	7 or More Years	7	5	<u>X 10</u>	50
	5-6	5			
	3-4	3			
	0-2	1			
Total Budget for all Perkins Grants Combined	Upper Quartile	7	1	<u>X8</u>	8
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
Number of Perkins Grants	4 or More	7	1	<u>X 8</u>	8
	3	5			
	2	3			
	1	1			
Change in Management Information Systems (MIS) from Previous Fiscal Year	Yes	7	0	<u>X 6</u>	0
	No	0			
Agency CTE Program Director Change from Previous Fiscal Year	Yes	7	0	<u>X 6</u>	0
	No	0			
Unexpended Funds from all Perkins Grants Combined	Upper Quartile	7	1	<u>X 4</u>	4
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
Number of Findings from the Office of the Auditor General	Upper Quartile	7	7	<u>X 4</u>	28
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
AGENCY RISK SCORE:					98

Data sources used for calculations: Prior to July 1, 2024



Please address inquiries regarding this report to:

Kara Kearce
Director of Quality Assurance and Compliance
Kara.Kearce@fldoe.org
850-245-9033

Florida Department of Education
Division of Career, Technical and Adult Education
325 West Gaines Street · Room 722A
Tallahassee, Florida 32399

