



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

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

Hillsborough Community College

October 23-25, 2024

Final Report

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Florida Department of Education
Division of Career and Adult Education

**Hillsborough Community College
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 is 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 Hillsborough Community College (HCC) monitoring strategy was determined to be an onsite monitoring review (OSMR). Notification was sent to Dr. Kenneth Atwater, President, on August 16, 2024. The designated representative for the agency was Dr. Brian Mann, Associate Vice President (AVP), Academic Affairs.

The Division's representative conducting the OSMR was Program Specialist Michael Swift of the QAC.

V. HILLSBOROUGH COMMUNITY COLLEGE

Finance

The provider was awarded the following grants for fiscal years (FY) 2021-22, 2022-23 and 2023-24:

FY 2021-22

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins Postsecondary	292-1612B-2CP01	\$ 977,847.00	\$ 174,435.06

FY 2022-23

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins Postsecondary	292-1613B-3CP01	\$ 1,014,444.00	\$ 131,162.65

FY 2023-24

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins Postsecondary	292-1614B-4CP01	\$ 1,149,330.00	\$ 355,297.05

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

<https://www.HCC.edu/>

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

The monitoring team visited the following sites as part of the OSMR:

- HCC – Institute for Corporate and Continuing Education
- HCC – Dale Mabry Campus
- HCC – Plant City Campus
- HCC – Brandon Campus

Entrance and Exit Conferences

The entrance conference for HCC was conducted on October 23, 2024. The exit conference was conducted on October 24, 2024. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Brian Mann	AVP, Academic Affairs	X	X
Sarah Thomas	Director, Institutional Effectiveness and Grants	X	
Niurka Ferrer	Grants Compliance Officer	X	
Shannon Olmstead	Grants Officer	X	
Division Monitoring Team			
Michael Swift	Program Specialist, QAC	X	X
Chuck Davis	Program Specialist, QAC	X	X

Interviews

The monitoring team lead conducted a fiscal review of the providers' grant budget analysis (GBA). Numerous line items within the GBA resulted in a finding (see Section VIII). The QAC team had a meeting with the AVP of Academic Affairs to discuss the finding.

Records Review

Program, financial, administrative and student records were reviewed. A complete list is provided in section VII, part F. A minimum of 50 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.
- The Perkins grant is managed by the AVP of Academic Affairs. He has numerous years of experience within Workforce Education and CTE program areas. He works directly with administrators and faculty to determine the needs of each program area and to determine if those needs fit within the scope of their federal award(s).
 - The Division grant manager for HCC reported that grant applications and amendments are routinely submitted on time and typically require little to no additional guidance. If revisions are needed, HCC submits those in a prompt manner.
 - As part of their 2023-24 comprehensive local needs assessment (CLNA), HCC CTE administrators consulted with numerous stakeholders and entities across their service area. Representatives from these stakeholder groups also provided insight into the workforce needs and opportunities for special student population students. The list of stakeholders includes, but is not limited to:
 - CareerSource Tampa Bay – Representatives of local workforce board
 - Hillsborough County Public School (HCPS) – Local secondary educational agency representatives
 - HCC and Hillsborough Technical College (HTC) – Postsecondary representatives

- HCC Special Services Coordinator (SSC) and HCPS Exceptional Student Education specialist.
- 1,231 survey respondents (including students, teachers, faculty, staff, local employers and community based organizations)
- In addition to their Labor Market Analysis, HCC also received multiple letters of support from numerous public entities that spoke to the need for the programs represented in their CLNA. Letters of support must accompany the CLNA when a program is being offered but is not included on the state or local demand occupations list.
- CTE advisory meetings are held throughout the school year with the above-mentioned stakeholders. Programs benefit from strong business and industry relationships and strong advisory committees. These committees are comprised of individuals who assist with the design, development and implementation of CTE programs. In addition to serving in an advisory capacity, they also provided input during the CLNA process.
- HCC conducts ongoing professional learning and training events to ensure all CTE administrative staff are up to date on any changes that come from the federal and/or state-level Department of Education. Division-sponsored training events are also attended. HCC provided multiple records of local college-wide training and learning events.

B. DATA AND ASSESSMENT refer 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.

- HCC utilizes Ellucian Colleague as its integrated Management Information System (MIS) and student information system. The MIS meets all Department requirements as defined by the Data Dictionary.
- HCC has written procedures in place that outline all necessary steps to ensure that student data reported by the college is valid, reliable and aligned with reporting requirements. Multiple checks and balances are in place to ensure the accuracy of data reported to the Department. Data collection and entry is performed by numerous individuals across the college depending on the specific piece(s) of information.
- The process of extracting, reporting and leading the data verification process is managed by the State Reporting Coordinator, which is a role found within the job duties of the Director of Information Management and Reporting. The job description for the Director of Information Management was provided by HCC.
- Once uploaded to the MIS, student data is then extracted from Ellucian Colleague prior to being uploaded to the Department. In the event that any errors are reported, there is a multi-stage review process that takes place to verify and correct the issue. Once the errors are resolved, the State Reporting Coordinator performs one final validation before resubmission to the Department.
- Additionally, the State Reporting Coordinator serves as the liaison for the college as it pertains to new information and updates received from the Division. The State Reporting Coordinator will then communicate that information to the appropriate departments, as well as provide technical assistance and training when necessary.
- All personnel involved in data entry and management receive regular training on data reporting procedures and compliance requirements. When required, CTE administrators attend Division events such as quarterly webinars and Management Information System Advisory Task Force meetings. Other professional learning events are attended when the opportunity is available.
- HCC 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 authorization for access to educational records.
- Student and parental rights provided by the Family Educational Rights and Privacy Act (FERPA).

Students may opt in or out of these notices at any time.

- Samples of CTE student data were reviewed and verified for accuracy as part of the OSMR. All student records were provided by HCC. Records reviewed included:
 - CTE postsecondary industry certifications
 - Postsecondary Adult Vocational program completers

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

- HCC offers CTE programs on five campuses and at the Workforce Training Center.
- HCC also has an articulation agreement with HCPS to offer high-performing high school students the opportunity to earn postsecondary credits in addition to their secondary instruction.
- HCC has a memorandum of understanding (MOU) with CareerSource Tampa Bay to provide services aimed at equipping CTE students and recent graduates with the tools and resources necessary to enter the workforce and be successful.
- CareerSource has dedicated offices on four campuses to aid in student Workforce services. Additional services include:
 - Youth services
 - Disability specialists
 - Networking channels
 - Career training
 - Support specifically designed for military members and families
- HCC offers students the opportunity to gain meaningful real-world experience via numerous work-based learning settings. Those opportunities include internships, co-operative on-the-job training and health sciences clinicals. All students participating in work-based learning enter into signed contractual agreements that include all aspects of the learning opportunity.
- HCC offers students multiple opportunities to participate in additional learning activities outside of the traditional classroom environment.
 - Students in the Dental Hygiene program welcome members of the community to receive discounted services such as x-rays and teeth cleaning.
 - The Optometry lab is open to students, faculty and family for eye exams.
 - The Emergency Medical Technician program has multiple simulator rooms that mimic real world instances of what students will experience in the field.
 - Culinary students maintain on-campus café and lunchrooms, preparing dishes for students and faculty.
 - The Allied Health laboratory serves as a fully functioning hospital. This gives students the opportunity to gain clinical experience without leaving campus, and the lab space can also serve as an overflow hospital in the event of a major disaster or regional emergency.
 - Most CTE programs offer corresponding clubs and/or career and technical student organizations.
- In compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, no student who self-declares a disability is denied appropriate and reasonable accommodation as determined by the student's needs.
- The Office of Services for Students with Disabilities (OSSD) at HCC helps students with disabilities by ensuring equal access to all academic programs, organizations, services and

activities. The OSSD also runs the Accessible Information Management Portal, which gives students direct autonomy and control over their course-specific accommodations. It also allows for ease of communication between students, their instructors and OSSD staff.

- Along with providing assistance for students with disabilities, HCC also ensures that the needs of special population students (as identified in Perkins) are addressed. Once identified, the SSC office aims to combine campus resources with community stakeholder resources to provide services that limit student barriers to enrollment and program completion.
- HCC maintains multiple program advisory councils for each of its programs so industry partners can review the curriculum, outcomes, equipment and programs to ensure they stay aligned with industry standards
- HCC has many resources to ensure that all teachers, faculty and administrative staff have the ability to gain viable teaching and classroom skills.
 - The Faculty Professional Development Services (FPDS) office in the Center for Innovative Teaching and Technology is available for teachers and faculty to learn how to provide a more engaging and innovative learning environment for students. FPDS also includes professional learning workshops and instructional technology services for staying up to date with the latest classroom equipment.
 - Administrators also participate in ongoing training provided by the Division, as well as annual professional learning through the college. Program-specific training and/or certifications are also completed as required.

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.

- All inventory criteria set forth by federal, state and local guidelines are included within the college's fixed asset management system.
- HCC has policies and procedures to establish actions for receiving, tracking and managing equipment acquired with federal grant funds in compliance with federal regulations and institutional policies. Policies include property management, equipment safety/storage, inventory reconciliation and inventory disposal. In addition to these policies and procedures, HCC has internal controls and procedures to govern loss prevention, transfer of property and the surplus of capital equipment.
- Each campus has a property custodian, but it is the Property and Distribution Services Coordinator that is responsible for the overall asset management of the entire college. Additional responsibilities include maintaining a system for receiving goods, proper identification, tagging, distribution and tracking of property and recording of required information.
- All capitalized equipment and inventory over \$5,000 is tracked via the college's inventory management system. All items valued over \$1,000 receive a coded RFID tag that matches detailed information within the inventory management system and is used for inventory purposes.
- Monitoring staff conducted inventory reviews at multiple HCC campuses, and all inventory was accounted for and in its correct location. QAC staff verified all inventory at the \$5,000 threshold, as well as spot checked \$1,000 items for internal controls compliance. No issues were uncovered.
- Capitalized equipment is inventoried at least annually, and all inventoried property must match the records maintained within the inventory management system. The Chief Financial Officer will validate the inventory results once all items have been located. If something is not located, the missing items must be properly reported and reconciled against asset records.

- HCC reported no instances of lost, damaged or stolen granted-funded capital assets over the past 36 months.
- Sample property disposition forms were made available during the monitoring review.

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

- HCC 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
- Data reporting policies and procedures manual
- Time and effort reports
- Student data
- Operational policies and procedures
- Purchasing manual
- CareerSource MOU
- Advisory committee meeting records
- Travel records
- GEPA statement
- Office of Services for Students with Disabilities manual
- Special populations support services
- CLNA documentation
- Professional learning records
- CTE student handbook
- Work-based student learning agreements

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 HCC's financial management system. It is a comprehensive platform used to ensure accurate tracking, reporting and allocation of Perkins funds. The Perkins grant manager has direct access to the system to view expenditures and keep track of all fiscal matters of the grant(s).
- The Director of Purchasing is the college's top procurement officer and is responsible for the procurement, tracking and/or termination of contractual agreements. Other positions such as the Associate Purchasing Director and other Purchasing Officers assist in day-to-day procurement and purchasing tasks.
- Contract deliverables are tracked within Workday® via "receipts" that are created by the ordering department. For equipment that is more than \$5,000, the college's Central Receiving

Department also monitors the purchase orders in Workday®. Once delivered, the equipment details are entered into the Silent Partners Technology system, HCC's inventory and tracking system for assets.

- Examples of contractual agreements were presented during the course of the monitoring review.
- All invoices and payments are processed, managed, stored and tracked by the vendor directly in Workday® and can be easily accessed when necessary.
- HCC uses the Florida College System accounting manual as a uniform and systematic guide for all accounting and fiscal measures of their federal grant award.
- In addition to the Florida College System accounting manual, the following HCC internal Controls policies and procedures were reviewed as part of the monitoring process:
 - Purchasing guidelines and procedures
 - Sole source purchases
 - Cash management
 - Contracts and bids
 - Purchasing cards (P-card)
 - Inventory management
 - Procurement
 - Conflict of interests
 - Ethics
 - Travel
- The monitoring team lead conducted a GBA to compare HCC's approved budget versus their final expenditure reports that are submitted to the Department Comptroller's office. Upon review it was discovered that multiple object codes included in their final expenditure reports were both overspent and unapproved. This did result in a finding (see Results section).
- The AVP of Academic Affairs works directly with the Budget Office and administrators to determine future programmatic needs. Once those needs are identified and deemed allowable per the guidelines of the grant, they will be included in the grant application submitted to the Division.
- The AVP of Academic Affairs and other Perkins administrators routinely review their grant budgets to keep track of current expenditures and to ensure that there is no cost overrun between object codes. If the scope of a project changes or if funds need to be re-allocated, an amendment will be drafted and submitted to the Division.
- HCC does use grant-funded purchasing cards (P-card) for grant-related expenditures. All purchases utilizing Perkins funds are processed directly through the college's financial management system to ensure compliance and accurate tracking. HCC has numerous internal controls to ensure that all credit card statements are reconciled to the correct funding source.
- HCC does use federal grant dollars to fund travel for student and administrators to attend conferences, training, etc. An approved travel authorization form is required before any grant funds may be expended. All travelers are reimbursed (mileage, meals, per diem, etc.) in accordance with applicable federal and state law.
- All supplies, equipment and services charged to a grant-funded source shall be purchased using sound judgement and obtained at the lowest cost possible. Expenditures must go toward the operation of programs and fit within the scope of the grant.
- The dollar value of a purchase dictates the procurement method used to acquire goods and/or services. Methods include "buyers' discretion" or "Requests for Bids and/or Proposals" or "Invitations to Negotiate."
- HCC provided additional fiscal records such as:

- P-card transactions and reconciliations
- Time and effort reports
- Contractual agreements and invoice records
- Travel
- Procurement records

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.

- HCC has numerous collaborations, partnerships and MOUs throughout their service region. These partnerships aid in the expansion and implementation of the core objectives of HCC. The list of partners includes, but is not limited to:
 - CareerSource
 - Hillsborough County Public Schools
 - University of South Florida
 - City of Tampa
 - Suncoast Credit Union
 - Advent Health
 - Accenture
 - Workforce Development Partners, Corp.
 - Tampa Bay Chamber of Commerce

VIII. RESULTS

HCC was found to be out of compliance in the following areas:

Finding Number	1
Area	Finance
Finding Summary	The monitoring team lead conducted GBAs for all grants from 2021-2024. The GBA uncovered multiple instances of over-expending and charging grant funds to unapproved object codes.
Finding Detail	<p>Project 292-1614P-4CP01</p> <ul style="list-style-type: none"> • Object code 64500 - Overspent by \$59,659.00 <p>Project 292-1613B-3CP01</p> <ul style="list-style-type: none"> • Object code 66500 – Unapproved and expended \$2,260.49 • Object code 64500 – Approved but overspent by \$56,056.71 <p>Project 292-16142-2CP01</p> <ul style="list-style-type: none"> • Object code 66500 – Unapproved and expended \$1,849.50 • Object code 61000 – Unapproved and expended \$850.00
Citation	Violation of the Project Application and Amendment Procedures for Federal and State Programs (Green Book), Section B "Project Amendments. Along with <u>2 CFR 200.308, (b) (c)</u> Revisions of the budget & program plan and <u>2 CFR 200.407</u> not seeking prior approval before expending funds.

Recommended/Anticipated Corrective Action	<p>The AVP for Academic Affairs provided ledger documents to support the expenditures. All expenditures were determined to have been within the scope of the grant had they been previously approved.</p> <p>A letter of attestation describing the steps being taken to prevent future budgetary issues shall be drafted, signed and submitted to the monitoring team lead.</p>
Name and Title responsible for CAP	Dr. Brian Mann, AVP, Academic Affairs
Plan Accepted by:	Michael Swift
Status of Action Plan	Closed

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 you can find 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 Hillsborough Community College monitoring review, on behalf of the Division. A special thanks is offered to Dr. Brian Mann for their participation and leadership during this process.

APPENDIX A

Hillsborough Community College Career and Technical Education Risk Matrix

Risk Scores Matrix for Districts Receiving Career and Technical Education (CTE) Carl D. Perkins Grants					
Agency Name: Northwest Florida State College Program Type: CTE Monitoring Year: 2023-2024					
Metric	Scaling	Point Value	Points Assigned	Weight	Total Metric Points
Number of Years Since Last Monitored	7 or More Years	7	5	X 10	50
	5-6	5			
	3-4	3			
	0-2	1			
Total Budget for all Perkins Grants Combined	Upper Quartile	7	7	X8	56
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
Number of Perkins Grants	4 or More	7	3	X 8	24
	3	5			
	2	3			
	1	1			
Change in Management Information Systems (MIS) from Previous Fiscal Year	Yes	7	0	X 6	0
	No	0			
Agency CTE Program Director Change from Previous Fiscal Year	Yes	7	0	X 6	0
	No	0			
Unexpended Funds from all Perkins Grants Combined	Upper Quartile	7	7	X 4	28
	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	X 4	28
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
AGENCY RISK SCORE:					186

Data sources used for calculations: Prior to July 1, 2023



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**

