



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

Quality Assurance and Compliance

Onsite Monitoring Review for Pathways to Career Opportunities Grant

Orange County Public Schools

September 2024

Final Report

TABLE OF CONTENTS

I.	Introduction	1
II.	Authority	1
III.	QAC Core Monitoring Guide.....	1
IV.	Provider Selection	1
V.	Orange County Public Schools	2
VI.	Monitoring Activities	2
VII.	Observation	3
VIII.	Results	7
IX.	Summary	7

Florida Department of Education
Division of Career and Adult Education

**Orange County Public Schools
Pathways to Career Opportunities Grant (PCOG)
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

Pursuant to Section 1008.32, Florida Statutes, Rule 6A-20.046, Florida Administrative Code, the PCOG Request for Proposal and the Uniform Grant Guidance, also referred to as 2 Code of Federal Regulations Part 200, the Department is responsible for monitoring programs run by a sub-grantee or provider of supported activities to ensure adherence to relevant federal and state regulations.

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. You can find the guide on the Division's website at <http://fldoe.org/academics/career-adult-edu/compliance>.

IV. PROVIDER SELECTION

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 Orange County Public Schools (OCPS) monitoring strategy was determined to be an onsite monitoring review (OSMR). Notification was sent to Dr. Maria Vazquez, Superintendent, August 16, 2024. The designated representative for the agency was Ms. Angela Williams, Coordinator, Career and Technical Education.

V. ORANGE COUNTY PUBLIC SCHOOLS

PCOG ENROLLMENT:

- Medical Assistant – 12
- Information Technology (IT) Security Analyst – 3

Finance

The provider was awarded the following grant(s) for the fiscal years (FY) 2019-21:

FY 2019-21

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Pathways to Career	480-90310-0D002	\$ 223,190.00	\$ 223,190.00
Opportunities	480-90310-0D003	\$ 299,952.00	\$ 299,952.00
	480-90310-0D004	\$ 206,684.00	\$ 13,153.33

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

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

VI. MONITORING ACTIVITIES

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

Onsite Visits

- Orange Technical College (OTC) – East Campus

Entrance and Exit Conferences

The entrance conference for OCPS was conducted on September 9, 2024. The exit conference was conducted on October 7, 2024. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Jose Cabrera	Technology Support Representative	X	
Angela Williams	Coordinator, CTE	X	X
Peggy Wilster	Director	X	
Carol Tingley	Senior Director Leader - CTE	X	
Josue Raymond	Director	X	
Nina Melendez	Senior Administrator. Grants	X	
Rosa Grant	Executive Leader, CTE	X	
Tameika Moore	Senior Manager, Grants	X	
Lisa Connelly	Senior Manager, Grants	X	
Mike Armbruster	Deputy Superintendent	X	
Division Monitoring Team			
Michael Swift	Program Specialist, QAC	X	X
Chuck Davis	Program Specialist, QAC	X	

Interviews

QAC monitoring staff conducted a fiscal review of the providers' grant budget analysis (GBA). Multiple line items and object codes within the GBA resulted in potential findings, and the CTE coordinator and district finance staff were questioned by the monitoring staff. After a productive conversation, the provider was able to provide multiple pieces of documentation and evidence to satisfy the line of questioning presented by the monitoring team. The provider stated that the object codes in question would no longer be used.

Additionally, the object codes in question were presented to the department's Comptroller's office for approval of the provider's final expenditure reports. The Division and the Comptroller's office asked OCPS to amend the final expenditure reports and remove the object codes. Upon receiving the amended reports, they were approved by the Division and the Comptroller's office. At the discretion of the QAC Director, OCPS was not found to be out of compliance and no financial finding was issued. Although no finding was issued, a concern is cited in the "Results" section of this report.

Records Review

Program, financial, administrative and student records were reviewed. A complete list is provided in section VII, part F. 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 PCOG-sponsored registered apprenticeship program is managed and supervised by administrators with many years of experience in Workforce Education and apprenticeship.
- As an institution, OCPS and OTC has been training apprentices and providing Related Technical Instruction (RTI) for apprentices in multiple programs and occupations since the 1980s.
- The PCOG Apprenticeship Manager works directly with the apprenticeship sponsor to determine the program needs that will be addressed with PCOG funds. The sponsor also serves as an advisor who provides crucial information to OCPS on the operation of the program.
- Deliverables are submitted to the Division on time and grant amendments are submitted only requiring technical adjustments.

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.

- The Division's Data, Research and Evaluation team requested that the monitoring staff confirm OCPS's PCOG enrollment numbers submitted to the state reporting database. Enrollment data was requested for the following occupations:
 - Medical Assistant
 - IT Security Analyst
- OCPS provided sufficient enrollment data and documentation as required by the Department.
- All documentation was provided by OCPS as part of the monitoring review.

C. **CURRICULUM AND INSTRUCTION** refers to elements contributing to student learning and skill acquisition.

- After consulting with numerous labor market sources and assessing the needs of its service region, OCPS made the decision to use their PCOG grant to start a registered apprenticeship program for Medical Assisting.
- The occupations integrated into Acute Patient Care Technician include:
 - Medical Assistant
 - Phlebotomist
 - Electrocardiogram Technician
- OCPS partnered with Orlando Health to serve as the sponsor for the Medical Assisting program. Orlando Health provides the facilities for hands-on training and clinical experience, while OTC provides the RTI. Orlando Health also assisted in the recruitment of new apprentices and provided internship opportunities for those students participating in the program.
- Additionally, each apprentice is assigned an experienced mentor who is available for guidance and help throughout the program.
- Depending on the occupation selected, students attain the required number of classroom hours in addition to the necessary amount of on-the-job (OJT) training hours at an Orlando Health facility.
- All courses and OJT are taught by licensed medical professionals with at least one year of experience in their field of practice.

D. **TECHNOLOGY AND EQUIPMENT** refer 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 district's fixed asset management system.
- OCPS has policies and procedures on property management, equipment safety/storage, inventory reconciliation and inventory disposal. In addition to these policies and procedures, OCPS has internal controls and procedures to govern loss prevention, transfer of property and the surplus of capital equipment. Property control records are housed within the Property Accounting Office (PAO).
- Every secondary site and OTC campus has a senior level administrator that serves as the Property Custodian that is responsible for all equipment at his or her site. Additionally, the Property Custodian assigns a Property Manager who is responsible for conducting the annual inventory of capitalized and non-capitalized equipment; safeguarding equipment against theft; maintaining equipment; and ensuring all property records are accurate and up to date within SAP®.
- OCPS utilizes a Property Acquisition Form (PAF) whenever equipment and/or property is purchased and received. This form includes all of the required elements to be uploaded into the property management system. In the event that a piece of equipment is transferred from its original location, the district uses the PAF that details where the property is coming from and where its new location will be, as well as the receiving Property Manager.
- Additionally, it is the responsibility of the Property Manager to notify the PAO of any changes in location, value or custodianship of all equipment under their watch.
- Capitalized equipment is inventoried at least annually, and all inventoried property must match the records maintained within the PAO. Property Managers must notify the office of any property that is lost, believed to be stolen or missing.
- Any instances of theft, burglary or damage to equipment must be reported in a Damage and/or Loss of Property Report and submitted electronically to the PAO within 72 hours of

discovering the loss. A police report with the case number must also be attached to the report. The report will be submitted to the School Board, who will then approve the item(s) for deletion from inventory.

- OCPS reported no instances of lost, damaged or stolen granted-funded capital assets over the past 36 months.
- Monitoring staff conducted an inventory review at one OTC campus and all inventory was accounted for and in its correct location. The district capitalized inventory monetary threshold is \$1,000. QAC staff verified inventory at the federal \$5,000 threshold, as well as spot checked \$1,000 items for internal controls compliance. No issues were uncovered.
- Annual training is provided to all district Property Managers to learn the duties, responsibilities and inventory reports required for their position.

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

Documents reviewed were:

- District policies and procedures for finance, procurement, accounts payable, etc.
- District policies and procedures for property accounting and management
- Memorandum of Understanding with CareerSource Central Florida
- Final Project Disbursement Report
- PCOG performance outcome forms
- Apprenticeship activity reports
- Procurement records

F. **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.

- SAP® NetWeaver is used as OCPS's financial management system. Purchases, contracts, deliverables and all aspects of procurement are housed within the iBuy portal. All fiscal transaction records are also maintained within NetWeaver.
- OCPS has policies and procedures that provide a uniform and systematic method for procurements in an efficient, cost-effective manner in accordance with, and as permitted by, applicable federal and state laws; Department rules; School Board policies; and administrative rules, procedures and guidelines which promote transparency and accountability in the expenditure of federal and state funds. The following components of the procedures manual were reviewed as part of the monitoring process:
 - Purchasing guidelines and procedures
 - Sole source purchases
 - Budget implementation
 - Cash management
 - Contracts and bids
 - Purchasing cards (P-card)
 - Inventory management
 - Procurement
 - Conflict of interests
 - Ethics
 - Travel
- Project managers 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.

- OCPS does use grant-funded P-cards for minor expenditures. 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 to the Business Office for reconciliation toward the appropriate grant fund. Sample P-card transactions and reconciliations were provided by OCPS.
- 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.
- No purchases shall be authorized without prior approval from the Division via a grant award letter and/or subsequent amendment(s).
- The dollar value of a purchase ultimately dictates the procurement method used to acquire goods and/or services.
 - Less than \$5,000 – Do not require competition and shall rely on sound judgement from OCPS administrators.
 - \$5,000 but less than \$49,999 – Shall be competitively quoted by or facilitated through the Procurement Services Office.
 - Purchases exceeding \$50,000 – Shall be competitively bid using one of the following procurement methods:
 - (i) Invitation to Bid;
 - (ii) Request for Proposal;
 - (iii) Invitation to Negotiate;
 - (iv) Request for Qualification; or
 - (v) Any and all other means allowable by State law, rule or regulation.
- The Senior Director of Procurement Services serves as the contract manager for any agreement entered that uses federal grant dollars. This individual also approves the preparation and review of all district bids, requests for proposals, professional service proposals and contract documents in accordance with school board policy and Florida Statutes.
- OCPS provided additional fiscal records such as:
 - Time and effort
 - Procurement
 - Travel
 - P-card transactionsAll records were in accordance with applicable local, state and federal law.

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

- OCPS has numerous collaborations, partnerships and MOUs within the local community. They offer additional educational and job experiences to students within their service area. The list of partners includes but is not limited to:
 - Orlando Health
 - CareerSource Central Florida

VIII. RESULTS

OCPS was not found to be out of compliance, but the following concern was uncovered.

Program Concerns	1
Area	Budgetary and grant expenditures
Details	1. During the monitoring review it was discovered that OCPS had been charging state grant funds to unallowable object codes. OCPS utilized the object code in all budgets reviewed during the monitoring process. 2. Object code 290 is permissible for districts to use, but the specific items charged under this code by OCPS are unallowable according to federal and state grant guidelines. 3. Federal and grant funds cannot be used to pay for suspended teachers or sick leave pools, as OCPS wrote in their grant application(s). 4. On multiple occasions OCPS was informed by the DCAE grant manager, the Director of Grant Management and the Office of Grants Management that the object code is unallowable for the specified uses in their grant application(s). Despite this directive, the object codes were still utilized. 5. The Division and the Comptroller's office instructed OCPS to amend their final expenditure reports (DOE 399/499) and remove the funds allocated to object code 290. 6. Upon receipt of the amended final expenditure reports, the Comptroller's office approved the reports and closed out the 2023-24 grants.
Effectiveness	1. The classification of expenditures must be in conformance with the Financial and Program Cost Accounting and Reporting for Florida Schools policy manual (Florida Red Book). It is also noted that failure to comply with these requirements may result in cost recovery and reimbursement of the expended funds back to the Department. 2. Normal separation costs are unallowable as direct costs to federal programs. When unallowable as direct costs, they are unallowable as indirect costs. 3. Separation costs such as retirement incentives or contract buyouts are unallowable as direct or indirect costs.

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:

<https://www.fldoe.org/academics/career-adult-edu/>

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 Orange County Public Schools monitoring review, on behalf of the Division. A special thanks is offered to Ms. Angela Williams for her participation and leadership during this process.



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

