



**Quality Assurance and Compliance
Onsite Monitoring Visit
for
Adult Education and Family Literacy**

ACE of Florida, Inc.

January 8, 2015

Final Report



State Board of Education

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February 5, 2015

Marc Hutek, President
ACE of Florida, Inc.
5410 N. 20th Street
Tampa, FL 33610

Dear Mr. Hutek:

We are pleased to provide you with the final monitoring report for the adult education program at the ACE of Florida, Inc. The report will also be placed on the Quality Assurance and Compliance website at <http://fldoe.org/academics/career-adult-edu/compliance>.

We appreciate the leadership and professionalism demonstrated by your staff during our visit. If we can be of any assistance, please contact Tashi D. Williams, director of Quality Assurance and Compliance, at 850-245-9033 or via electronic mail at Tashi.Williams@fldoe.org.

Thank you for your continuous commitment to improve educational services for Florida's students.

Sincerely,

Rod Duckworth

RD/tdw/gpf

Enclosure

cc: Valorie Boyd, director, Adult Education Program
Gloria Spradley-Brown, bureau chief, Grants Administration and Compliance
Tashi D. Williams, director, Quality Assurance and Compliance

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Florida Department of Education
Division of Career and Adult Education

ACE of Florida, Inc.
Adult Education and Family Literacy
Quality Assurance and Compliance Monitoring Report
Resolution Plan Follow-Up (from 2013-2014 monitoring visit)

I. INTRODUCTION

The Florida Department of Education (FDOE), Division of Career and Adult Education, in carrying out its roles of leadership, resource allocation, technical assistance, monitoring and evaluation, is required to oversee the performance and regulatory compliance of recipients of federal and state funding. The Quality Assurance and Compliance section is responsible for the design, development, implementation and evaluation of a comprehensive system of quality assurance including monitoring. The role of the quality assurance system is to assure financial accountability, program quality and regulatory compliance. As stewards of federal and state funds, it is incumbent upon the division to monitor the use of workforce education funds and regulatory compliance of providers on a regular basis.

II. AUTHORITY

The FDOE receives federal funding from the U.S. Department of Education for Adult Education and Family Literacy under the Adult Education and Family Literacy Act of 1998. FDOE awards subgrants to eligible providers to administer local programs. FDOE must monitor providers to ensure compliance with federal requirements, including Florida's approved state plans for adult education/family literacy. Each state is required to have procedures for reviewing and approving applications for subgrants 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 (34 CFR 76.770). The Florida Department of Education, Division of Career and Adult Education is required to oversee the performance of subgrantees in the enforcement of all laws and rules (Sections 1001.03(8) and 1008.32, Florida Statutes).

Additional citations noting pertinent laws and regulations and authority to monitor are located in the 2014-2015 Quality Assurance Policies, Procedures, and Protocols, Module A, Section 1.

III. MONITORING METHODS

The Quality Assurance Policies, Procedures, and Protocols Manual were revised in the 2014-15 program year. The manual was provided to each provider prior to the monitoring visit. The manual provides a summary of each facet of the monitoring design and the process. It also contains protocols that may be used as agencies are monitored or reviewed. References may be made to the manual in this document; it is located on the division's website at <http://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 strategy for Adult and Community Educators (ACE) of Florida, Inc. was determined to be an onsite visit to follow up on the resolution plan that was issued from the 2013-2014 monitoring onsite visit. Notification was sent to Mr. Marc Hutek, president, on November 21, 2014. The designated representative for the agency was Mrs. Valorie Boyd, executive director.

The onsite visit to the agency was conducted January 8, 2015, by two representatives of the Grants Administration and Quality Assurance and Compliance section of the division: Harriett Abrams, director, for grants administration and Tashi Williams, director, for quality assurance and compliance.

V. GRANTS FISCAL SUMMARY

Grants Fiscal Summary:

Fiscal Year	Grant Type	Award Amounts	Unexpended Funds
2012-13	State Leadership/AGE	\$ 58,000.00	\$ 17,150.00*
	State Leadership/EL Civics	\$ 83,968.87	\$ 10,100.79*
2013-14	State Leadership/AGE Continuation	\$ 106,363.00	\$ 15,117.24*
	State Leadership/EL Civics	\$ 121,000.00	\$ 6,010.00
2014-15	State Leadership/AGE	\$ 150,000.00	N/A
	State Leadership/EL Civics	\$ 106,000.00	N/A

**unexpended funds greater than 10 percent*

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

<http://www.aceofflorida.org>.

VI. MONITORING ACTIVITIES

The onsite monitoring activities included:

- an entrance conference
- records review
- an exit conference

Onsite Visit

Members of the team made an onsite visit to ACE of Florida, Inc. located in Tallahassee, Florida.

Entrance and Exit Conferences

The entrance conference and exit conference for ACE of Florida, Inc., was conducted on January 8, 2015. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
ACE of Florida, Inc.			
Valorie Boyd	Executive Director/Training Project Coordinator	X	X
FDOE			
Harriett Abrams	Director, Grants Administration	X	X
Tashi Williams	Director, Quality Assurance and Compliance	X	X

VII. RESULTS BY FOCUS AREA

- A. **ACCESS AND EQUITY** refers to compliance with the requirements of federal non-discrimination laws as relating to recruitment, enrollment, participation, and completion of programs.
- The Office of Equal Educational Opportunity (OEEO) for school districts is responsible for monitoring and overseeing civil rights compliance obligations. Should you have any questions or concerns, please contact the OEEO at 850-245-9556.
- B. **RECORDS REVIEW** refers to a review of the records and documents that evidence compliance with federal and state rules and regulations. Samples of financial and programmatic records are reviewed.
- Board of Directors Manual
 - Timesheets
 - Checks
 - Time and effort reports
 - Travel expenditures
- C. **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.
- A check and balance system is now in place to assure that checks in excess of \$10,000 have two signatures.
 - Copies of checks in excess of \$10,000 were verified and signed by the executive director and the financial manager.
 - Employee timesheets now reflect signatures of the employees as well as the executive director.

- The policy and procedure manual has been revised to include signature requirements for personnel activity reports (PARs) and timesheets.
- Travel authorization forms for the executive director are now signed by the ACE board president or other executive board member. Travel authorization forms were verified during the course of the visit.
 - The policy and procedure manual for ACE of Florida was revised to include a statement that the ACE Board of Directors President or Executive Committee member will approve and sign the travel forms for the executive director.
- The agency is continuing to make efforts to assure that funds in excess of ten percent are not an issue.
 - The agency when applicable, will submit project amendment(s) to FDOE as an effort to minimize unexpended funds.
- The agency's timesheets were revised to meet the requirements for PARs.
- Documentation of expenditures was organized and complete.
- A Certified Public Accountant (CPA) reviews all expenditures, assuring internal control.
 - Accounting software captures each grant by expenditure, allowing the CPA to review expenditures to ensure consistency with approved grants.
- The annual agency review conducted by the CPA contained no findings.

VIII. SUMMARY

Once the field work is completed, including receipt of requested information, a draft report is forwarded to the provider for review. Comments are accepted and considered. The final report is completed, forwarded to the agency head with a copy to the appropriate parties, and is posted on the department's website at the following address: <http://fldoe.org/academics/career-adult-edu/compliance>.

Finally, the division issues a closure notice to the agency head and designated contact person. This notice indicates all outstanding resolution items have been completed.

On behalf of FDOE, the monitoring team extends our appreciation to all participants in the ACE of Florida, Inc. onsite monitoring visit. Special thanks are offered to Mrs. Valorie Boyd for her participation and leadership in this process.

Appendix A

Risk Matrix for Non-Colleges and Non-Districts Receiving Adult Education (AE) Grants					
Agency Name: ADULT AND COMMUNITY EDUCATORS OF FLORIDA FOUNDATION, INC. (ACE)					
Program type: ADULT EDUCATION (AE)					
Target Year: 2012-2013					
Monitoring Year: 2014-2015					
Metric	Scaling	Point Value	Points Assigned	Weight	Total Metric Points
Total AE Budget Allocated Value	Upper Quartile	7	5	X 10	50
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
#AE Grants Value	4+	7	3	X 8	24
	3	5			
	2	3			
	1	1			
AE Director Change Value	Yes	7	0	X 6	0
	No	0			
AE Funds Remaining Point Value	Upper Quartile	7	7	X 4	28
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
AGENCY RISK SCORE:					102

*Compliance monitoring last visit: **AE, Spring 2014**

*Data sources used for calculations: **Prior to July 1, 2013**

Appendix B

Resolution Plan Follow-Up:

2013-2014 Onsite visit results

The items listed in the resolution plan below have been extracted from the Ace of Florida, Inc. 2013-2014 monitoring final report. To review the 2013-2014 report in its entirety please visit: <http://fldoe.org/core/fileparse.php/7526/urlt/ace.pdf>.

All corrective actions and actions from the 2013-2014 onsite monitoring visit have been resolved. A letter of closure was issued to the agency on August 18, 2014. No further action is required.

Corrective Action(s) or Action (s)	Action or Strategy to Address Finding or Concern	Person Responsible	Onsite Resolution Plan Follow-up Verification date
Corrective Action (findings):			
<p>Authority/Law: Office of Management and Budget (OMB) Circular A-122, Appendix A A.3.b. and c:</p> <p>b. The restraints or requirements imposed by such factors as generally accepted sound business practices, arm’s length bargaining, Federal and State laws and regulations, and terms and conditions of the award.</p> <p>c. Whether the individuals concerned acted with prudence in the circumstances, considering their responsibilities to the organization, its members, employees, and clients, the public at large, and the Federal Government.</p>	<p>A corrective action must be identified and implemented to address the finding.</p> <p>Action or strategy:</p> <p>The ACE Executive Director discussed this finding with the ACE President and the ACE Office/Financial Manager. The executive director and office/financial manager are aware of the policy in the ACE Policy and Procedure Manual. From this point forward, the executive director and the financial manager will:</p> <p>1. At the board meeting when the new board President takes over the duties, the financial manager will have ready the bank signature cards for the incoming president and treasurer to sign.</p>	<p>Executive Director and Office/Financial Manager</p>	<p>January 8, 2015</p> <p>Corrective action item completed 2/20/14</p>

<p>ACE of Florida, Inc., Board of Directors' Manual, Policy and Procedure, Article IV, (Section 3: Receipts and Disbursements - General Fund) (D) states the following: The executive director or president's designee shall be bonded and shall have sole check signing authority on checks not to exceed \$10,000. An executive board member shall have authority to be a second signatory on checks which exceed \$10,000.</p> <p>Finding E1: There were several checks that exceeded \$10,000 and were signed only by the executive director of ACE of Florida, Inc.</p>	<p>2. If the president resigns before his tenure is up, the executive director and financial manager will in a timely manner, have the president-elect sign on the bank signature card.</p> <p>3. The executive director and the office/financial manager will serve as a check and balance to each other and ensure that any bank check that exceeds the \$10,000 limit will be signed by the executive director, then the check will be mailed (or Fed-Exed) to the president for his/her signature. The president will then mail or (Fed-Ex) the check back to the ACE office and then the check will be sent to the payee.</p>		
<p>Authority/Law: Office of Management and Budget (OMB) Circular A-122 Appendix B 8.m.(2)(c)</p> <p>The reports must be signed by the individual employee, or by a responsible supervisory official having first-hand knowledge of the activities performed by the employee, that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports.</p> <p>Finding E2: Some timesheets were not signed by the employee or the supervisor.</p>	<p>A corrective action must be identified and implemented to address the finding.</p> <p>Action or strategy:</p> <p>1. The Executive Director will follow up to ensure that all ACE employees are using the correct "Time Sheet/PARS Report Form" that has the signature line at the bottom of the time sheet.</p> <p>2. The Policy and Procedure Manual for ACE of Florida will be revised to include a statement that timesheets/PARS will be signed by the employee and/or supervisor.</p> <p>Revision as of Feb. 20, 2014.</p> <p><i>Article VIII Executive Director and Staff</i> <i>Section 7: Staff Attendance/Payroll</i> <i>G: Each month after an employee finalizes their time sheet, the executive director or office manager will check each time sheet for the proper signatures needed.</i></p>	<p>Executive Director and or Office Manager</p>	<p>January 8, 2015</p> <p>Corrective action item completed 4/9/14</p>

	<p>3. The Policy and Procedure Manual revision (above) will be sent to the ACE Board of Directors for Board discussion and a vote for approval of the revision will follow by May, 2014.</p>		
<p>Authority/Law: Florida Department of Education Project Application and Amendment Procedures for Federal and State Programs (Green Book) - 2013, Section (C) page C-8: All travel-related expenses must have a DOE C-676C (travel form) for each traveler signed by the traveler and his supervisor.</p> <p>Finding E3: Travel authorization forms for the executive director were self approved. The executive director cannot approve his/her own personal travel authorization form.</p>	<p>A corrective action must be identified and implemented to address the finding. The agency is advised to review current advisory committee policies to ensure procedures are consistent with policy.</p> <p>Action or strategy:</p> <ol style="list-style-type: none"> 1. The executive director will scan her completed travel form and email it to the ACE board president or other executive board members. The president or executive board member will sign the travel form and email it back to the ACE office. 2. The Policy and Procedure Manual for ACE of Florida will be revised to include a statement that the ACE board of directors president or executive committee member will approve and sign the travel forms for the executive director. <p><u>Article IV Finance</u> <u>Section 7: Reimbursements</u> <u>G. Staff Member Travel Guidelines</u> <u>3. Travel Forms for the Executive Director will be approved and signed by the ACE Board President or a member of the Executive Committee.</u></p> <p>The Policy and Procedure Manual revision above will be sent to the ACE board of directors for discussion and a vote for approval of the revision will follow.</p>	<p>Executive Director</p>	<p>January 8, 2015</p> <p>Corrective action item completed 4/9/14</p>

Action(s) (concerns):			
<p>Concern C1: A non-discrimination notice was posted in the ACE of Florida, Inc., workroom; however it did not include any information on genetic information discrimination.</p>	<p>The staff was advised by FDOE staff to update the posting. ACE of Florida, Inc. immediately posted a copy in the front office which is located in a common area. This concern was addressed during the visit. No further action is required.</p>	<p>N/A</p>	<p>Action item completed and verified during 2013-2014 onsite visit</p>
<p>Concern C2: The agency's non-discrimination policy is incorporated within the Board of Directors' Manual; however it did not include any information on genetic identity discrimination.</p>	<p>Action or strategy: The ACE of Florida Policy and Procedure Manual will be revised on May 30, 2014 to include the following statement of non-discrimination on genetic identity discrimination. Article IX – Non Discrimination and Harassment Section 1 – Non Discrimination</p>	<p>Executive Director</p>	<p>January 8, 2015 Action item completed 4/9/14</p>
<p>Concern C3: Program materials for adult education do not uniformly contain non-discrimination notices, including the genetic identity discrimination as stated in the Genetic Information Nondiscrimination Act (GINA) of 2008.</p>	<p>Action or strategy: This item was discussed with the ACE staff and the ACE Board President. All staff members are now aware of this issue. All printed materials from ACE will now contain the new non-discrimination notice: <i>ACE of Florida prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, national origin, marital status, race, religion, sex or sexual orientation or genetic information. ACE of Florida is an equal opportunity employer.</i></p>	<p>Executive Director</p>	<p>January 8, 2015 Action item completed 2/20/14</p>
<p>Concern C4: Access and equity training has not been conducted in over eight years.</p>	<p>Action or strategy: The executive director of ACE has contacted a representative from the Equal Employment Opportunities Commission in Tampa by telephone.</p>	<p>Executive Director</p>	<p>January 8, 2015 Action item completed 4/29/14</p>

	<p>The training for the current ACE staff is scheduled for April 29, 2014.</p> <p>If/when ACE of Florida hires new employee(s), arrangements will be made with the Equal Employment Opportunity Commission (EEOC) to conduct access and equity training within a year of the new hire. At that time, it will be determined if a refresher training is appropriate for the current ACE staff.</p> <p>ACE of Florida will conduct access and equity training every five years.</p>		
<p>Concern E1: Unexpended funds greater than ten percent was an issue for the 2012-2013 grant year.</p>	<p>Action or strategy: Unexpended funds during the 2012-2013 grant year was the result of the FLDOE cancelling an advisory committee meeting which was included in the ACE grant budget.</p> <p>ACE will work closely with the FLDOE, Division of Career and Adult Education, when conducting advisory committee meetings. We will be in communication with them on the need for all of the committee meetings or if the tasks were completed early. If completed early, ACE will submit a project amendment to adjust the budget accordingly.</p>	<p>Executive Director</p>	<p>January 8, 2015</p> <p>Action item completed 2/20/14</p>
<p>Concern E2: Although employee timesheets contained elements that are required on a personnel activity report (PAR), the title was not immediately identifiable as a PAR.</p>	<p>Action or strategy: The ACE of Florida time sheet has been revised to meet the PAR requirements.</p>	<p>Executive Director</p>	<p>January 8, 2015</p> <p>Action item completed 2/28/14</p>
<p>Plan submitted by (name and title): Valorie Boyd, Executive Director</p>		<p>Date: March 19, 2014</p>	
<p>Plan accepted by (name and title): Tashi Williams, Director</p>		<p>Date: March 19, 2014</p>	