



FLORIDA DEPARTMENT OF
EDUCATION
CAREER AND ADULT EDUCATION

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

Gilchrist County School District

March 26, 2020 - January 11, 2021

Final Report

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Florida Department of Education
Division of Career and Adult Education

**Gilchrist County School District
Career and Technical Education
Quality Assurance and Compliance Monitoring Report**

I. INTRODUCTION

The Florida Department of Education (FDOE), Division of Career and Adult Education (division), 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 (QAC) 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 US Department of Education (USDOE) for Career and Technical Education (CTE) under the Carl D. Perkins (Perkins) Strengthening Career and Technical Education for the 21st Century Act, and for Adult Education (AE) under the Workforce Innovation and Opportunity Act (WIOA) of 2014. FDOE awards sub-grants to eligible providers to administer local programs. FDOE 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 CFR 76.770, Education Department General Administrative Regulations (EDGAR) and the Uniform Grant Guidance (UGG) 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).

Additional citations noting pertinent laws and regulations and authority to monitor are located in the 2019-2020 Quality Assurance Policies, Procedures and Protocols, Module A, Section 1.

III. QUALITY ASSURANCE POLICIES, PROCEDURES AND PROTOCOLS

The Quality Assurance Policies, Procedures and Protocols manual was revised in the 2019-20 program year. The manual is 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 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. section 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 monitoring strategy for Gilchrist County School District (GCSD) was determined to be an onsite visit, but converted to a desk monitoring strategy due to the COVID-19 pandemic. A notification was sent to Mr. Rob Rankin, superintendent, Gilchrist County School District on December 17, 2019. The designated representative for the agency was Ms. Patricia Powers, director of resource development.

The onsite visit was initially scheduled for March 26-27, 2020 but rescheduled to be completed as a virtual desk review by June 25, 2020, due to the pandemic. The representatives of the division for the review were program specialist Mr. Andrew Goldsmith and director Kara Kearce of the Quality Assurance and Compliance section.

V. GILCHRIST COUNTY SCHOOL DISTRICT

ENROLLMENT:

Fiscal Year (FY) 2017-18

CTE (possible duplication at the program level): Secondary - 1,104

The provider was awarded the following grants for FY’s 2017-18, 2018-19 and 2019-20:

Finance

FY 2017-18

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins CTE Secondary	210-1618A-8CS01	\$ 31,108.00	\$ 0.00
Perkins Rural	210-1618A-8CR01	\$ 28,155.00	\$ 00.0

FY 2018-19

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins CTE Secondary	210-1619B-9CS01	\$ 31,815.00	\$ 0.00
Perkins Rural	210-1619B-9CR01	\$ 28,397.00	\$ 0.00

FY 2019-20

<u>Grants</u>	<u>Grant Number</u>	<u>Grant Amount</u>	<u>Unexpended</u>
Perkins CTE Secondary	210-1610B-0CS01	\$ 34,574.00	\$ 0.00
Perkins Rural	210-1610B-0CR01	\$ 28,760.00	\$ 0.00

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

<https://www.gilchristschools.org/>

VI. MONITORING ACTIVITIES

The monitoring activities included pre and post-visit planning, an entrance and exit conference, records review, inventory review and interviews with administrators.

Entrance and Exit Conferences

The entrance conference for GCSD was conducted virtually by Andrew Goldsmith. The participants are listed below:

Name	Title	Entrance Conference	Exit Conference
Patricia Powers	Director of Resource Development	X	X
FDOE Monitoring Team			
Andrew Goldsmith	Program Specialist, QAC, FDOE	X	
Kara Kearce	Director, QAC, FDOE		X

Records Review

Program, financial, administrative and student records were reviewed. A complete list is provided in section VII, item F. A minimum of 30 student records, policies, and procedures were reviewed and discussed at various times during the virtual desk monitoring review.

VII. RESULTS

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

- The CTE administrative staff for GCSD is comprised of individuals with many years of experience within their respective program areas.
- There is a separation of duties between the administrative side of grant management and the programmatic side. However, program administrators are involved in all aspects of their program management in finance, data and assessment, and inventory management.
- Grant applications go through a multi-step process of review and approval. Staff at the instructor level to the director level are involved in ensuring needs are met and coordination achieved.
- GCSD participates in the College of Central Florida Mid Florida Career Pathway consortium and works closely with CareerSource Citrus Gilchrist Marion.
- FDOE sponsored training events are attended as required, and local training is conducted annually for program and administrative staff.
- FDOE requests for grant revisions through the monitored years and additional document review requests during the virtual desk monitoring review were non-responsive even after numerous attempts, both email and via telephone.

- B. DATA AND ASSESSMENT:** refers to all the components of the data and assessment system, including test administration, test security, data collection, and entry and reporting, as well as procedures. The use of data in program decision-making is also explored and commented upon.
- The district uses the Skyward® system as its integrated management information system (MIS). All of the data elements required of their local MIS were included in the system and verified during the desk review.
 - All CTE staff participate in training for general assessment and data requirements and are provided with a manual covering additional information.
 - There is a multi-tiered review/verification process that takes place before submitting student data to FDOE. If any data errors are reported, there are multiple points of contact at the local school level to assist with correcting erroneous data.
 - Student and program data is utilized for program management and improvement. These data reviews help gauge the likelihood of achieving district and program goals.
- C. CURRICULUM AND INSTRUCTION:** refers to those elements that contribute to student learning and skill acquisition.
- The CTE department is working hard to recruit and retain teachers.
 - The district has agreements that provide students with job training opportunities such as job shadowing and a summer study available with some of the local business partners.
- 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.
- GCSD has a Technology Plan that includes policies on purchasing new computers and other technology-related items. This plan ensures that any piece of technology-related equipment bought by the district can be supported through the MIS/IT.
 - There have been no reports of lost or stolen Perkins equipment in the last three years.
- E. 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 (OEEEO) is responsible for monitoring and overseeing civil rights compliance obligations. Should you have any questions or concerns, please contact the OEEEO at 850-245-0511.
- F. 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.
- Sample advisory committee minutes, agendas and sign-in sheets
 - District procurement/purchasing records
 - Size, scope and quality checklist review
 - MIS data quality checklists
 - District policies and procedures for finance and procurement
 - Gilchrist data resources

- Student and employee handbooks
- Policies and procedures on inventory/equipment management
- Student data records
- Internal control policies
- Policies on dual enrollment
- Memorandums of Understanding (MOUs) and articulation 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.

- GCSD has written financial policies, procedures, and internal controls to ensure the CTE program's efficient cash management.
- Skyward® is used for grant management and to track expenditures. Program managers, administrators, and financial secretaries review grant expenditures regularly.
- FDOE requests for grant revisions through the years and additional document requests during the virtual desk monitoring review were non-responsive even after numerous attempts, both email and via telephone.

FINDINGS AND ACTION

- **Finding G1:** During the review, the final grant expenditure reports for CTE were not consistent with the original grant budget. The addition of unapproved object codes and the reallocation of funds between object codes are in violation of the 2 CFR 200.308(b). Revision of budget and program plan, UGG 200.332. Requirements for pass-through entities and the FDOE Green Book Section B, page 4, Reason for Amendment.
 - The following funds were moved between object codes without an amendment:
 - **Project 210-1618A-8CR01** object code 330 - \$53.00 over; object code 730 - \$10,956.44 over approved line item.
 - **Project 210-1618A-8CS01** object code 120 - \$349.00 over; object code 210 - \$50.20 over; object code 220 - \$20.19 over; object code 642 - \$4,789.91 over; object code 730 - \$15,458.56 over approved line item.
 - **Project 210-1619B-9CR01** object code 120 - \$890.16 over; object code 210 - \$73.83 over; object code 310 - \$216.00 over; object code 310 - \$2,223.23 over; object code 644 - \$1,013.81 over; object code 730 - \$3,166.78 over the approved line item.
 - **Project 210-1619B-9CS01** object code 120 - \$484.00 over; object code 210 - \$39.50 over; object code 220 - \$26.38 over; object code 644 - \$869.20 over; object code 730 - \$8,884.00 over the approved line item.
 - **Project 210-1610B-0CS01** object code 120 - \$484.00 over; object code 210 - \$52.31 over; object code 220 - \$32.96 over; object code 510 - \$1,000.56 over; object code 730 - \$11,712.17 over the approved line item.
 - **Project 210-1610B-0CR01** object code 730 - \$9,873.50 over the approved line item.
 - The following object codes were added without an amendment:
 - **Project 210-1618A-8CR01** object code 310 - \$700
 - **Project 210-1618A-8CS01** object code 331 - \$127.94
 - **Project 210-1619B-9CR01** object code 310 - \$216.00
 - **Project 210-1619B-9CS01** object code 331 - \$774.80; object code 220 - \$47.81
 - **Project 210-1610B-0CS01** object code 641 - \$1,225.00; object code 331 - \$142.20
 - **Project 210-1610B-0CR01** object code 643 - \$2,643.49; object code 644 - \$637.58

- **Corrective Action G1:** GCSD is required to work with their FDOE project manager to make sure all budget expenditures for the current year 2020-21 are approved and an approved amendment supports any budget revisions. GCSD will also need to draft a procedure that provides a method of checks and balances to ensure that the amendment moves through the appropriate approval and finance pathway and is submitted to FDOE. The GCSD final report must also be submitted on the standard Florida Department of Education Project Disbursement Report (DOE 399). A copy of the procedure must be forwarded to the director of QAC as evidence to satisfy this finding.
- **Finding G2:** After numerous documented requests from FDOE, the Provider did not make available supporting documentation to validate the line-item expenditures for years 2017-18 and 2018-19. This is a violation of 2 CFR 200.403(g) all costs must be adequately documented, 2 CFR 200.336 access to records and GreenBook section D-Monitoring.
- **Corrective Action G2:** GCSD is required to complete an internal financial adjustment and payback with nonfederal funds in the amount of \$49,153.54 with the Department’s Comptroller’s office.

2017-18 Rural		2017-18 CTE		2018-19 Rural		2018-19 CTE		Payback owed to FDOE
Object Code	210-1618A-8CR01	Object Code	210-1618A-8CS01	Object Code	210-1619B-9CR01	Object Code	210-1619B-9CS01	
310	\$700.00	642	\$4,789.91	310	\$216.00	644	\$869.20	\$49,153.54
330	\$53.00	730	\$15,458.56	330	\$2,223.23	730	\$8,884.00	
730	\$10,956.44		\$20,248.47	644	\$1,013.81	331	\$774.80	
	\$11,709.44			730	\$3,166.78	220	\$47.81	
					\$6,619.82		\$10,575.81	

- **Finding G3:** The agency failed to report time and effort for a grant-funded employee accurately. Semi-annual T&E certifications must be signed at the beginning of the period intended to be certified. This is in violation of 2 CFR 200.430: Compensation-personnel services; Project Application and Amendment Procedures for Federal and State Programs - Section C-19: Personnel Cost - Time Distribution.
- **Corrective Action G3:** GCSD must provide T&E certifications for the period of July 1, 2020 through June 30, 2021, for all positions charged to the federal grant. See sample provided in Appendix B. Failure to submit requested documentation will result in payback with nonfederal funds by completing an internal financial adjustment with the Department’s Comptroller’s office.

NOTE This information will be submitted to the Florida Auditor General’s office.

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.

- College of Central Florida
- Sante Fe College
- University of Florida
- North Florida Holsteins
- Smith Farms
- Central Florida Electric Cooperative
- Apposity

- Tri-County Metals, Department of Transportation
- Gray Construction
- Mathers Construction
- Gilchrist County Sherriff's Office
- Ayers Health & Rehabilitation Center
- Gilchrist County Schools Foundation (Grant from Duke Energy to support CTE until 2018-Duke goals changed to support Early Childhood Literacy)
- Gilchrist County Emergency Management – support the two Health Academies

VIII. REQUIRED RESOLUTION ACTIVITIES

CAREER AND TECHNICAL EDUCATION

Corrective Action Plan – Gilchrist County School District is required to complete a CTE Corrective Action Plan.

IX. SUMMARY

Once the fieldwork is completed, including receipt of the additional requested information when applicable, a preliminary report is forwarded to the provider for review. Comments are accepted and will be considered at the discretion of the FDOE monitoring team lead. Once the final report is approved, it will be forwarded to the agency head with a copy to the provider's designated contact person. The final report will be posted on the Department's website at the following address:
<http://fldoe.org/academics/career-adult-edu/compliance>.

Finally, the division issues a closure letter to the agency head and designated contact person. This letter indicates that all outstanding resolution items have been completed, when applicable, and that no further action is required. This letter will officially end your monitoring process.

On behalf of the Department, the monitoring team extends its appreciation to all participants in the Gilchrist County School District onsite monitoring visit. Special thanks are offered to Patricia Powers for her participation and leadership during this process.

APPENDIX A

Gilchrist County School District
Career and Technical Education
Risk Matrix

Risk Scores Matrix for Districts Receiving Career and Technical Education (CTE) Carl D. Perkins Grants					
Agency Name: GILCHRIST COUNTY SCHOOL DISTRICT					
Program Type: CTE					
Target Year: 2017-2018					
Monitoring Year: 2019-2020					
Metric	Scaling	Point Value	Points Assigned	Weight	Total Metric Points
Number of Years Since Last Monitored	7 or More Years	7	7	<u>X 10</u>	70
	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	3	<u>X 8</u>	24
	3	5			
	2	3			
	1	1			
Change in Management Information Systems (MIS) from Previous Fiscal Year	Yes	7	7	<u>X 6</u>	42
	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	0	<u>X 4</u>	0
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
Number of Findings from the Office of the Auditor General	Upper Quartile	7	3	<u>X 4</u>	12
	Upper Middle	5			
	Lower Middle	3			
	Lower Quartile	1			
	0	0			
AGENCY RISK SCORE:					156

Data sources used for calculations: Prior to July 1, 2018

APPENDIX B

Gilchrist County School District
Required Action Plan

Finding	Required Action	Response	Projected Date of Completion
<p>Finding G1: During the review, the final grant expenditure reports for CTE were not consistent with the original grant budget. The addition of unapproved object codes and the reallocation of funds between object codes are in violation of the 2 CFR 200.308(b). Revision of budget and program plan, UGG 200.332. Requirements for pass-through entities and the FDOE Green Book Section B, page 4, Reason for Amendment.</p>	<p>Corrective Action G1: GCSD is required to work with their FDOE project manager to make sure all budget expenditures for the current year 2020-21 are approved and an approved amendment supports any budget revisions. GCSD will also need to draft a procedure that provides a method of checks and balances to ensure that the amendment moves through the appropriate approval and finance pathway and is submitted to FDOE. The GCSD final report must also be submitted on the standard Florida Department of Education Project Disbursement Report (DOE 399). A copy of the procedure must be forwarded to the director of QAC as evidence to satisfy this finding.</p>	<p>Documentation submitted and approved. No further action is required.</p>	<p>4/28/2021</p>
<p>Finding G2: Provider did not make available supporting documentation to validate the line-item expenditures after numerous requests. This is a violation of 2 CFR 200.403 (g) all costs must be adequately documented, 2 CFR 200.336 access to records and GreenBook section D-Monitoring.</p>	<p>Corrective Action G2: GCSD is required to complete an internal financial adjustment and payback with nonfederal funds in the amount of \$49,153.54 with the Department’s Comptroller’s office.</p>	<p>Documentation submitted; all line-item expenditures over and added were validated and deemed allowable. As a result, GCSD is not required to pay back \$49,153.54 to the Department.</p>	<p>4/28/2021</p>
<p>Finding G3: The agency failed to report time and effort for a grant-funded employee accurately. Semi-annual T&E certifications must be signed in the beginning of the period intended to be certified. This is in violation of 2 CFR 200.430: Compensation-personnel services; Project Application and Amendment Procedures for Federal and State Programs - Section C-19: Personnel Cost - Time Distribution.</p>	<p>Corrective Action G3: GCSD must provide T&E certifications for the period of July 1, 2020, through June 30, 2021, for all positions charged to the federal grant. See sample provided in Appendix B. Failure to submit requested documentation will result in payback with nonfederal funds by completing an internal financial adjustment with the Department’s Comptroller’s office.</p>	<p>Documentation submitted and approved. No further action is required.</p>	<p>4/28/2021</p>
<p>Plan submitted by (name and title): Clara Buckner, Federal Program Support Specialist Date: 4/28/2021</p>			
<p>Plan accepted by: Kara Kearce Date: 4/28/2021</p>			
<p>Status of Action Plan (to be completed by FDOE staff): Kara Kearce</p>			
<p>Date:5/25/2021</p>	<p>Status of Plan Completion: Complete</p>		

Appendix B – Sample Individual Periodic Certification

Individual Semi-Annual Time and Effort Certification

Name of LEA _____

Fiscal Year _____

Start Date _____ End Date _____

Where employees are expected to work solely (100%) on a single cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that objective for the period covered by the certification. These certifications will be prepared at least semiannually (at least every six months) and will be signed by the employee or a supervisory official having first-hand knowledge of the work performed by the employee. The certification must be signed *after* the work was performed.

LEAs must keep the semi-annual certification documentation on file in their respective offices. Employees working on multiple activities or cost objectives, must document their work according to the distribution of their salaries or wages through personnel activity reports (monthly Time and Effort Logs) instead of semi-annual certifications.

I, _____, certify that 100% of my time was spent performing
(Employee's First Name, M.I. and Last Name)

_____ duties and responsibilities during the period of
(Federal Funding Source / Cost Objective)

time specified above.

Employee's Signature

Date Signed

Supervisor's Signature

Date Signed

Appendix B – Sample Certification for Additional Work

LEA Name _____		
Time and Effort Certification and Payment Support for Additional Work		
Date: _____	<input type="checkbox"/> Stipend <input type="checkbox"/> Training <input type="checkbox"/> ESY/Summer School <input type="checkbox"/> Substitute <input type="checkbox"/> Contract Addendum <input type="checkbox"/> Other: _____	
Employee Name: _____		
Position: _____		
School/Department: _____		
Type of work completed/reason for payment: _____		
Description of work completed (cost objective) (be specific): _____		

Work Start Date: _____	Estimated completion date: _____	
Hours Worked: _____	Rate of Pay: _____	Total to be paid: _____
Account/Funding Code: _____		
Employee signature: _____		
Date: _____	Supporting documentation attached: <input type="checkbox"/> Copy of event description (brochures, syllabus, etc.) <input type="checkbox"/> Sign-in sheets <input type="checkbox"/> Supplemental Contracts <input type="checkbox"/> Other: _____	
Authorization for Additional Work		
This confirms that the work as agreed to by _____ was completed on _____.		
(Employee Name)		
(Date work was completed)		
Final and total payment is due and approved by: _____		
Supervisor's Signature: _____		Date: _____