

Department of Education
Office of the Inspector General – Internal Audit
Eighteen Month Status Report on: Coalition for Independent Living Options, Inc. (CILO)
PROJECT #A-2021DOE-026 Issued: August 31, 2022
Status as of July 10, 2024

| Finding | Recommendation(s) | Previous Management Responses | Management Response as of July 10, 2024 | Anticipated Completion Date & Contact |
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| <p>DVR did not provide effective monitoring of Contract #19-108.</p> | <p>We recommend DVR conduct monitoring in accordance with the monitoring plan and risk assessment. In addition, we recommend DVR promptly provide any monitoring results and recommendations for improvement to CILO and ensure corrective action has been completed on noted deficiencies.</p> | <p>Management Response as of August 31, 2022 Concur. Due to turnover of the IL position, the IL contract(s) experienced delays in completion of scheduled monitoring(s). The next scheduled monitoring for CILO is due for completion on October 30, 2022. The monitoring will focus on testing and verifying services by sample and review of the consumer service records. In addition, DVR will take an in-depth review of CILO’s expenditures charged to the IL program. DVR will communicate any concerns and findings to CILO, and assign a due date for any identified items that require corrective action.</p> | <p>The Contract Administration and Management Unit (CAMs) is now fully operational with a full-time supervisor and contract manager. The CILO Contract Manager has collaborated with the Bureau of Field Services IL Program Manager and the Chief of Compliance and Quality Assurance to perform fiscal and programmatic monitoring of the contract. Both the fiscal and programmatic findings/concerns were communicated to CILO in a detailed monitoring report (issued April 19, 2024). DVR met with CILO to review the summary of findings and all corrective actions are to either be completed or have a DVR-approved plan for completion within 90 days of the date of the monitoring report.</p> | <p>Complete.</p> <p>Victoria Hill, Contract Administration and Management Unit Contract Manager (850) 245-3493</p> <p>Danielle Delgado, Bureau of Field Services Independent Living Program Manager (407) 893-3596</p> <p>Monica Edwards, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3344</p> <p>Michael Newsome, Bureau of Vendor and Contract Services Chief (850) 245-3486</p> |

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| | | <p>Management Response as of February 28, 2023 As of October 2022, CILO was placed into a cost reimbursement contract. The last desktop monitoring completed by DVR was on November 3, 2022, no deficiencies were found as a result of the monitoring activities.</p> <p>DVR continues in all efforts to ensure accountability and improve oversight of services provided through regular coordination between DVR’s IL Program Manager and the fiscal contract manager to include a coordinated onsite monitoring visit which will be conducted on or before the Fall of 2023. The onsite monitoring dates are tentatively planned for</p> | | <p>Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290 Victoria Gaitanis, DVR Acting Director (850) 245-3338</p> |

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| | | <p>May/June 2023 in coordination with DVR’s IL Program Manager, the fiscal contract manager and the CILO. Anticipated Completion Date & Contact: In-Progress – Anticipated Completion 8/1/2023 Glenda Josey Contract Manager (850)245-3323</p> <p>Management Response as of November 13, 2023. Concur. Due to turnover of the Contract Manager Position, the IL contract(s) experienced delays in completion of scheduled monitoring(s). The onsite monitoring for CILO was conducted on September 19 and 20, 2023. The monitoring focused on testing and verifying services by reviewing 12 Consumer Service Records (CSRs) and an in-depth review</p> | | |

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| | | of CILO’s expenditures charged to the IL program and fiscal processes, procedures, and practices. This review is ongoing. DVR will communicate any concerns and findings to CILO, and assign a due date for any identified items that require corrective and/or recommended actions. Anticipated Completion Date is December 31, 2023 | | |
| CILO did not maintain proper internal controls and sufficient financial management systems. | We recommend DVR include a review of expenditures incurred and the supporting documentation as part of their monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the contract | Management Response as of August 31, 2022 Concur. The CIL is being placed on a cost reimbursement contract and all expenditures will be reviewed monthly to ensure that they are allowable, reasonable, and necessary. The anticipated completion date is October 2022. | The Contract Manager continues to review the monthly Budget Reconciliation reports; additionally, the Contract Manager reviewed CILO’s expenditures along with supporting documentation for July and August 2023, detailed in the April 2024 monitoring report. There was information not submitted by CILO to | Complete. Victoria Hill, Contract Administration and Management Unit Contract Manager (850) 245-3493 Danielle Delgado, Bureau of Field Services |

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| | and align with the approved budget. | <p>Management Response as of February 28, 2023</p> <p>As of October 1, 2022, DVR executed a cost-reimbursement contract with CILO. Through this method, DVR has been able to conduct monthly reviews of expenditures to ensure they are allowable and to process payments in a timely manner.</p> <p>DVR will provide additional technical assistance guidance to CILO to include labeling of receipts, system requirements for fiscal tracking and timelines for submission to assist with success and performance under the cost reimbursement contract.</p> <p>Anticipated Completion Date & Contact:</p> | <p>indicate the allocation of a few fringe benefits expenses on the Budget Reconciliation reports. However, more detailed expenditure reports were submitted by CILO to the Contract Manager after the initial discussion of the monitoring report. DVR continues to provide additional guidance and technical assistance to CILO related to invoice submission, contract deliverables, and any programmatic concerns that arise. The FY 24-25 contract has been drafted, reviewed by leadership, and submitted in the Ariba on Demand (AOD) system for final review and execution. During the upcoming contract period, DVR Contract Manager and IL Program Manager will perform robust</p> | <p>Independent Living Program Manager (407) 893-3596 Monica Edwards, Bureau of Vendor and Contract Services Assistant Chief (850) 245-3344 Michael Newsome, Bureau of Vendor and Contract Services Chief (850) 245-3486 Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290 Victoria Gaitanis, DVR Acting Director (850) 245-3338</p> |

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| | | <p>In-Progress – Anticipated Completion 8/1/2023 Glenda Josey Contract Manager (850)245-3323</p> <p>Management Response as of November 13, 2023 Concur. CILO completed the remainder of FY22-23 on cost-reimbursement. The process allowed transparency to the invoicing process and fulfilled its purpose. The most recent contract FY23-24 has CILO returned to traditional invoicing. The FY24-25 contract is being drafted and will include much more robust monitoring of deliverables and programmatic outcomes. As part of this effort the CIL projects have received a Catalog of State Financial</p> | <p>monitoring of deliverables and programmatic outcomes.</p> | |

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| | | Assistance (CSFA) number (48.204) and a new Florida Single Audit Act State Project Determination Checklist has been completed. The Anticipated Completion Date is May 2024. | | |
| CILO could not sufficiently demonstrate that they met all contract deliverables. | We recommend that DVR sample and review CSRs during its monitoring activities. Additionally, we recommend DVR periodically request and review supporting documentation from CILO’s financial management and CSR systems for the service hours and funding sources submitted by CILO through the invoices. | <p> Management Response as of August 31, 2022 Concur. DVR will conduct at minimum a quarterly, random, review of CSR and request supporting documentation. The anticipated completion date is October 30, 2022. </p> <p> Management Response as of February 28, 2023 DVRs IL Program Administrator in collaboration with the IL Contract Manager, conducted a programmatic </p> | The Contract Manager and IL Program Manager continue to review monthly invoice documents regarding the number of consumers served, deliverable hours, and the detailed consumer service hour report. DVR provided detailed feedback to CILO and now makes requests for revisions or additional information, when needed. Invoices are not submitted to the DVR Financial Payments Office until DVR completes a thorough review and determines that all deliverables are met. DVR IL | <p> In Progress. Victoria Hill, Contract Administration and Management Unit Contract Manager (850) 245-3493 Danielle Delgado, Bureau of Field Services Independent Living Program Manager (407) 893-3596 Monica Edwards, Bureau of Vendor and Contract </p> |

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| | | <p>sample review of 15 CSRs for accuracy and programmatic precision. Additional reviews are scheduled for Summer 2023. The Anticipated Completion Date & Contact: In-Progress – Anticipated Completion 8/1/2023 Glenda Josey Contract Manager (850)245-3323 Horace Brown Program Administrator (850) 245-3360</p> <p>Management Response as of November 13, 2023 Concur. DVR IL Program Manager and Chief of Compliance and Quality Assurance requested a random sample of 12 CRS to review during the onsite monitoring scheduled on</p> | <p>Program Manager and Chief of Compliance and Quality Assurance requested and reviewed a random sample of 12 CRS. Results were discussed with CILO and provided in the April 2024 monitoring report.</p> | <p>Services Assistant Chief (850) 245-3344 Michael Newsome, Bureau of Vendor and Contracted Services Chief (850) 245-3486 Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290 Victoria Gaitanis, DVR Acting Director (850) 245-3338</p> |

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| | | September 19 and 20, 2023. The review is ongoing. The Anticipated Completion Date is December 31, 2023. | | |
| Invoice submission and approval did not meet statutory and contractual requirements. | We recommend that DVR streamline its invoice gathering, inspection, and approval procedures to ensure timely approval of invoices. | Management Response as of August 31, 2022 Concur. Due to turnover of the IL position, the processing of invoices experienced delays. CILO is required to submit invoices 30 days after the billing month end. DVR will enforce the timeliness of invoice submissions by CILO. DVR will ensure that invoices are reviewed and approved in accordance with the requirements of prompt pay law. DVR will provide a timeline of receipt to final approval of invoices at the | DVR continues to ensure that monthly invoices are reviewed and approved in accordance with prompt pay law. Additionally, the Contract Manager stamps the invoices with the submission date, upon receipt. CILO has submitted all invoices to date within 30 days of the month’s end, therefore meeting the requirements listed within their agreement. The Contract Manager has processed and submitted all invoice packets to be reviewed for payment within 20 days of receipt from CILO, unless there were revisions requested. | Complete. Victoria Hill, Contract Administration and Management Unit Contract Manager (850) 245-3493 Danielle Delgado, Bureau of Field Services Independent Living Program Manager (407) 893-3596 Monica Edwards, Bureau of Vendor and Contract Services Assistant Chief |

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| | | <p>next interval of audit follow-up. The anticipated completion date is October 30, 2022.</p> <p>Management Response as of February 28, 2023 DVR continues to review and approve invoices in accordance with the requirements of prompt pay law.</p> <p>CILO has submitted invoices within the required 30-day timeframe, as required. As of October, due to CILO now being on a cost reimbursement contract basis, the center requires ongoing technical assistance due to; budget inaccuracies (e.g. improper budget allocations, inaccurate reconciliations, and charged</p> | | <p>(850) 245-3344 Michael Newsome, Bureau of Vendor and Contracted Services Chief (850) 245-3486 Terry Hoffman, Bureau of Compliance and Quality Assurance Chief (850) 245-3290 Victoria Gaitanis, DVR Acting Director (850) 245-3338</p> |

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| | | <p>expenditures that have not been incurred as a realized expense during the invoice period. These areas have caused slight delay.</p> <p>DVR will continue to actively document when an invoice must be rejected, due to billing inaccuracies and quality assurance relevant to prompt pay compliance.</p> <p>DVR will make adjustments to the tracker to include critical information to assist in on-going technical assistance.</p> <p>Anticipated Completion Date & Contact</p> <p>In-Progress – Anticipated Completion 8/1/2023</p> <p>Glenda Josey Contract Manager (850)245-3323</p> | | |

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| | | <p> Management Response as of November 13, 2023 Concur. CILO invoices are received and completed in accordance with section 215.422, Florida Statutes. DVR has revised its in-take procedures to include a time stamp and will continue to actively track and provide responsive feedback to CILO on the invoice submission process. Anticipated Completion Date is Ongoing. </p> | | |

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| <p>CILO did not maintain proper internal controls and sufficient financial management systems.</p> | <p>We recommend that CILO notate the funding allocations on the individual invoices or expense categories to support expenditures incurred. We additionally recommend that CILO enhance its procedures to ensure expenses funded through DVR’s contract are allowable and appropriately reflected by funding source. We further recommend that CILO obtained prior approval from DVR before deviating from the approved budget.</p> | <p>Management Response as of August 31, 2022 Concur. CILO’s accounting firm notes and tracks all spending by funding source. CILO ensures all expenses are allowable. CILO is asking DVR’s permission before deviating from our budget. We have been managing the finances as recommended since last July 1.</p> <p>Management Response as of February 28, 2023 As stated in prior management response, CILO’s accounting firms notes and tracks all spending by funding sources. Anticipated Completion Date & Contact: July 1, 2022 Dan Shorter, CEO</p> | <p>CILO has been tracking funding allocations as requested since early 2022, but unfortunately Palm Beach Accounting did not share these digital “snapshots” during our last review with IG’s reviewers. We have new accountants and will share during this next monitoring the electronic equivalent of printing out the invoices and writing allocations on them. CILO ensures all expenses are allowable. We can’t remember any expense that was deemed unacceptable. CILO is asking DVR’s permission before deviating from our budget.</p> | <p><i>Completed July 21, 2022, Dan Shorter, CEO</i></p> |

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| | | <p>Management Response as of November 13, 2023 CILO’s accounting firm completes the following process when tracking allowable spending in accordance with the contract: Since July 1, 2022, our accountants have been adding a breakdown in the memo section for every invoice showing the percentage assigned by CILO and approved by DVR to each funding source. Furthermore, CEO has made all requests to deviate from budget to DVR before making any changes. Anticipated Completion Date & Contact: All items in Finding 1 were completed as of July 1, 2022. Contact is Dan Shorter, CEO</p> | | |

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| <p>CILO could not sufficiently demonstrate that they met all contract deliverables.</p> | <p>We recommend that CILO enhance its financial systems and records to ensure deliverables provided are in accordance with contract terms. We recommend CILO enhance its procedures to ensure they maintain all required documents in the CSRs including ILPs, eligibility determinations, and termination of services. We additionally recommend CILO establish and maintain ILPs with consumers that are consistent with contract terms and federal regulations. Further, we recommend CILO enhance its procedures to record service hours in accordance with contract terms.</p> | <p>Management Response as of August 31, 2022 Concur. CILO Executive staff have provided training and technical assistance to all management and staff on the file closure policies and procedures. All agency employees were provided with a copy along with letter templates they are to use when closing files or terminating services. Addressed with staff in trainings on June 22 and June 27, 2022.</p> <p>Management Response as of February 28, 2023 CILO’s Executive staff met with staff during a staff meeting to provide additional training on file procedures, service tracking</p> | <p>Staff finally received DVR Site Visit Audit Report from July 2023 on May 16, 2024 and scheduled a follow up meeting and technical assistance session with DVR regarding findings including requesting individual file notes for each client file reviewed so we could understand the expectations of the funder. By May 30, 2024, CILO drafted a Part B/GR policy and procedural manual based on the consumer service delivery section of the federal and state statutes. On May 30, 2024, CILO further sought technical assistance from ILRU to ensure compliance on all aspects of service delivery and</p> | <p><i>(Mark as Not Started, In Progress, or Completed and Insert Response Here)</i></p> <p><i>In-Progress Currently, Anticipated Completion Date 6/30/2024.</i></p> <p><i>Responsible: Brandy Macaluso, CPO</i></p> |

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| | | <p>according to funding source, and case closures. Anticipated Completion Date & Contact: August 12, 2022 Brandy Macaluso, CPO</p> <p>Management Response as of November 13, 2023 We stopped including hours and consumers from other funding sources in our service reports as we were previously instructed by DVR. We trained our staff on completing intakes, ILPs, eligibility, and terminations in line with the contract terms and federal regulations. We’ve also instituted training refreshers at a minimum, quarterly, but since last review, we have been training monthly. Concerning how we report general revenue and Part B</p> | <p>incorporated their training and recommendations in the manual. CILO staff was provided a copy of the updated manual and provided with training on May 31, 2024. Service staff working under this contract were assigned to complete 3 consumer services training modules from ILRU along with the CIL history module by June 30, 2024. CILO developed an internal quality assurance review for all files and individual services starting with April 2024 billing. Fiscal/billing staff working under this contract were assigned to watch ILRU’s Fiscal Management modules (7</p> | |

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| | | <p>service hours, we have sought assistance from our national technical assistance provider to define this. Accordingly, Part B and general revenue are viewed as a single cost objective and the services provided under these funding streams are bundled identical to the process used by all other CILs. A calculation of 70% Part B and 30% general revenue is applied to the total service hours and reported each month to the funder tied to the percentage we receive from each source. Anticipated Completion Date & Contact: Stopped including consumers in monthly report 8/15/2022. DVR Desk Audit where guidance was requested on reporting 10/20/2022. Received final</p> | <p>modules) by June 30, 2024. CILO created 2 funding source categories: SSA Part B/GR and SSA Part B/GR Unbillable to delineate consumer direct service hours being billed to the contract and to capture the non-consumer administrative tasks that are required in the contract’s standards and assurances but are not considered a direct service (case closures, satisfaction surveys, or contact attempts).</p> | |

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| | | desk audit report with no findings. Requested guidance from DVR on service hour breakdown on 3/17/2023. Re-coded hours and funding sources in Billing reports on 6/15/2023. Staff trainings, updates, and refreshers: 6/22/2022 6/27/2022 9/21/2022 11/9/2022 11/12/2022 11/19/2022 12/08/2022 12/9/2022 3/21/2023 7/7/2023 8/4/2023 9/19/2023 9/20/2023 TA Advisor Guidance Sought on 6/15/2023. Contact is Brandy Macaluso, CPO. | | |