

**Department of Education**  
**Office of Inspector General – Internal Audit**  
**12-Month Status Report on: Center for Independent Living Gulf Coast**  
**Report # A-1314-011 Issued: May 15, 2015**  
**CIL Status as of May 9, 2016**

Finding	Recommendation(s)	Previous Management Response	Management Response as of May 9, 2016	Anticipated Completion Date & Contact
Invoices were not submitted timely.	We recommend the CIL improve its procedures in order to ensure timely submission of invoices and supporting documentation.	<p>Response as of May 15, 2015: CIL Broward had staffing turnover in accounting at that time which delayed submission of invoices. All of our invoices are now being submitted on time. A COO/CFO was hired and an accounts associate is managing the state invoices.</p> <p>Response as of November 15, 2015: All invoices were submitted on time. We ship 2 day UPS. DVR received the following invoices:            May 2015 – 6-10-15            June 2015 – 7-16-15            July 2015 – 8-12-15            August 2015 – 9-21-15            September 2015 – 10-22-15</p>	Complete	Complete

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<p>CIL expenditures did not conform with the approved contract and budget.</p>	<p>We recommend the CIL enhance its procedures to ensure expenses reimbursed through DVR’s contract are allowable and the CIL receives written approval from the DVR contract manager prior to making modifications to the contract budget.</p>	<p>Response as of May 15, 2015: The DVR quarterly budget reconciliation form allows for a 10% variance, “contractor must provide with the quarterly report a brief explanation of variances on any line item that is 10 percent or greater.” The Tower Club expenses were for Board committee meetings to accommodate for needed space and were a benefit to the organization. However, we no longer have that membership and will continue to strengthen our contract management &amp; compliance.</p> <p>Response as of November 15, 2015: Procedures were enhanced by including an additional reviewer before submission of State invoices to DVR and our payment request forms have OMB A-122 allowable expense menu for accounting to verify allowable expenses. CIL Broward has conformed and stayed within the line items of the approved contract and budget.</p>	<p>Complete</p>	<p>Complete</p>

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<p>Service hours were inconsistently recorded.</p>	<p>We recommend the CIL develop policies and procedures to ensure service hours are recorded accurately and the supporting documentation agrees with the monthly performance report</p>	<p>Response as of May 15, 2015: The CIL Broward provided more than two times the contracted consumer service hours. More hours were documented by staff after the monthly report was generated which caused a count discrepancy. However, we will develop policies and procedures for service hour documentation, and a cutoff date for entering service hours. It is our understanding as well as other CILs that in some instances duplication of service hours is permitted.</p> <p>Response as of November 15, 2015: New Policies &amp; Procedures was developed for recording service hours and all case management staff received Service hours Training in September 2015. Please see attached CIL case management policy and signed verification of staff that participated in the training.</p>	<p>Service Hours are now being documented accurately. Our database management system provider, CIL Suites, was utilizing an outdated form for reporting which caused a discrepancy in the numbers. That has been corrected and updated and all service hours reports are now accurately being recorded.</p>	<p>Complete</p>

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<p>Consumer Service Records (CSR) were missing required documentation.</p>	<p>We recommend the CIL enhance its procedures to ensure all required documents are maintained in the CSRs and IL plans are reviewed at least annually.</p>	<p>Response as of May 15, 2015: The CIL Broward will enhance its procedures to ensure all required documents are maintained and that annual reviews are completed. A consumer service record checklist form will be developed for all files and signed off by supervisors for compliance. Random file checks will also be performed to review annual reviews.</p> <p>Response as of November 15, 2015: Case Management Policies &amp; Procedures training was provided on September 15, 2015 to all staff handling consumer service records. An overview of required documentation and annual reviews was provided. A checklist of required documentation and annual reviews are kept in all files.</p>	<p>Complete</p>	<p>Complete</p>

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<p>Employee time was not accurately recorded.</p>	<p>We recommend the CIL develop policies and procedures to ensure timesheets are completed in accordance with the federal regulations and salary allocations are based on a determination of the actual hours worked and commensurate with the applicable benefits received by each funding source.</p>	<p>Response as of May 15, 2015: Timesheets now have grant time allocations and staff are using and documenting appropriate time allocations. Preparation of timesheet policies and procedures will be amended and updated.</p> <p>Response as of November 15, 2015: Timesheets are developed in accordance with federal regulations (see attached policy and sample timesheet with grant time allocations that staff are now utilizing.)</p>	<p>Complete</p>	<p>Complete</p>

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<p>Invoices were not submitted timely.</p>	<p>We recommend DVR monitor the CIL to ensure submission of invoices and supporting documentation in accordance with contract terms.</p>	<p>Response as of May 15, 2015: Concur. Changes will be implemented as recommended.</p> <p>Response as of November 15, 2015: A review of receipt of invoice and supporting documentation for the period May – September 2015 reveals that documentation was received no later than 30 days after the close of monthly business for each month reviewed.</p>	<p>Complete</p>	
<p>CIL expenditures did not conform with the approved contract and budget.</p>	<p>We recommend DVR include a review of expenditures in its monitoring activities and more closely review invoices to ensure expenditures are appropriate and align with the approved budget.</p>	<p>Response as of May 15, 2015: Concur. Changes will be implemented as recommended.</p> <p>Response as of November 15, 2015: VR implemented a monthly cost reimbursement payment method to ensure detailed reviews of expenditures documented in the approved budget.</p>	<p>Complete</p>	

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<p>Service hours were inconsistently recorded.</p>	<p>We recommend DVR include the review of service hour documentation in its monitoring efforts.</p>	<p>Response as of May 15, 2015: Concur. Changes will be implemented as recommended.</p> <p>Response as of November 15, 2015: VR reviews detailed time records and the methodology used to document service hours during on-site reviews. As a part of monthly invoice review, at a minimum, the monthly amount of service hours provided is consistent with the contract scope of work. The monthly review also includes ensuring the deliverable tracking spreadsheet is updated to reflect the completed number of services hours. DVR will conduct desktop reviews to ensure hours reported reflect the documentation each CIL should keep on file.</p>	<p>Desktop reviews – ongoing Onsite monitoring planned</p>	<p>Ongoing May 2017</p>
<p>Consumer Service Records (CSR) were missing required documentation.</p>	<p>We recommend DVR include the review of CSRs in its monitoring activities.</p>	<p>Response as of May 15, 2015: Concur. Changes will be implemented as recommended.</p> <p>Response as of November 15, 2015: VR reviews CSRs during onsite visits using RSA’s monitoring tool. We monitor to the extent possible given limitations on expenditures for the administration of the program. (See attached monitoring plan)</p>	<p>Ongoing</p>	<p>Ongoing</p>

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<p>Employee time was not accurately recorded.</p>	<p>We recommend DVR include the review of timesheets and payroll registers in their monitoring activities.</p>	<p>Response as of May 15, 2015: Concur. Changes will be implemented as recommended.</p> <p>Response as of November 15, 2015: VR ensures detailed review of timesheets and payroll registers at the time of on-site review. At the time of monthly invoicing, a review is conducted of the submitted payroll register.</p> <p>The contract manager will ask for timesheets and/or travel logs during desk reviews conducted according to the revised monitoring plan (see attached). Monitoring plans for additional CILs will be reviewed and revised as necessary to reflect actual practice.</p>	<p>Monitoring plans have been reviewed and revised. Desk reviews are ongoing.</p>	<p>Ongoing</p>