

Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: Center for Independent Living in Central Florida, Inc.
Report #A-1920DOE-021 Issued: October 20, 2020
Status as of April 20, 2021

Finding	Recommendation(s)	Management Response as of October 20, 2020	Management Response as of April 20, 2021	Anticipated Completion Date & Contact
<p>DVR did not provide effective monitoring in accordance with the monitoring agreement.</p>	<p>We recommend DVR conduct monitoring in accordance with the risk assessment and monitoring plan. In addition, we recommend DVR promptly provide any monitoring results and recommendations for improvement to the CIL and ensure corrective action has been initiated on noted deficiencies.</p>	<p>Concur. VR has completed the 2020-21 Risk assessment and monitoring plan. The CIL in Central Florida is scheduled to be monitored twice during the contract year. Any monitoring results and recommendations for improvement will be immediately shared with the CIL and ensure corrective action can be initiated in a timely manner to correct any noted deficiencies.</p>	<p>VR is in the process of completing two monitoring's this year, in accordance with the monitoring plan. The results of any deficiencies will be shared with the CIL in a timely manner to support any needed corrective action.</p>	<p>1st monitoring completion, April 30, 2021, 2nd monitoring completion July 31, 2021, Monica Moye 245-7004</p>
<p>The CIL did not maintain sufficient documentation to</p>	<p>We recommend DVR include a review of expenditures incurred</p>	<p>Concur. VR will include a review of expenditures incurred and the supporting documentation as part of their</p>	<p>As part of scheduled monitoring of the CIL, VR will include a review of selected 1st and 3rd quarter</p>	<p>1st monitoring completion, April 30, 2021, 2nd monitoring</p>

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demonstrate appropriate allocation of Contract #19-103 funds.	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.	monitoring efforts to ensure expenditures are supported, allowable, allocable, reasonable, and necessary to the performance of the contract during the bi-annual monitoring of the CIL in Central Florida.	expenses based on the monthly budget reconciliation that require all expenses be tracked by funding source.	completion July 31, 2021, Monica Moye 245-7004
Consumer service records did not include all required elements and documentation could be strengthened.	We recommend DVR include a review of CSRs in its monitoring activities and ensure consumers have been deemed eligible for services in accordance with the federal regulations.	Concur. VR will include a review of CSRs in its monitoring activities to ensure consumers have been deemed eligible for services in accordance with the federal regulations during the bi-annual monitoring of the CIL in Central Florida.	As part of scheduled monitoring of the CIL, VR will include a review of selected 1 st and 3 rd quarter consumer service records, based on required monthly consumer service record reports, to see if consumers have been deemed eligible in accordance with federal regulations.	1 st monitoring completion, April 30, 2021, 2 nd monitoring completion July 31, 2021, Monica Moye 245-7004
The CIL did not maintain sufficient documentation to demonstrate appropriate allocation	We recommend the CIL notate the funding allocations on the individual invoices or expense categories to support	Concur. CIL concurs that notations were not made on individual invoices showing allocated amounts to the State contract and breaking down	<i>Notations on individual invoices as to the breakdown of SSA/Part B and General Revenue</i>	Completed and ongoing Contact: Charlotte Leavitt

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of Contract #19-103 funds.	expenditures incurred. We additionally recommend the CIL enhance its procedures to ensure expenses funded through DVR’s contract are allowable and appropriately reflected by funding source.	amounts allocated specifically to SSA/Part B and General Revenue dollars. Expense categories were also not notated on individual invoices. CIL did provide supporting documents for all sampled expenditure transactions for both FY 2018-2019 and July-December 2019. The line item amounts in the GL stated the expense category associated with State funding expenditure accounts that specifically correlated to the DVR Contract budget and matched the amounts reported in the quarterly or monthly budget reconciliations submitted. All supporting documents, either individually or as a group for a given expenditure in a given month or quarter, for these expenditures exceeded the amount allocated to the State	<i>dollars allocated will begin on 7/1/2020 and be ongoing</i>	Operations Director cleavitt@cilorlan.do.org Direct line: (407) 961-5531

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		<p>budget. However, amounts allocated to the State were extrapolated from these total amounts, and individual invoices did not have the specified amount allocated to the State budget notated on the invoice. CIL provided the State auditors with the original invoice entry transactions in the G/L 200 fund account and correlating journal entry allocating the expenditure to the corresponding State budget line item. This way an audit trail was established from supporting documentation to State allocated expenditure. All costs were allowable. CIL expended all funds in accordance with budget allocations submitted. CIL maintains a financial management system relating to funds received and expended in accordance with</p>		

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		<p>generally accepted accounting principles as reported in our annual single audit conducted by an independent, state of Florida licensed CPA firm. CIL documents its cost methodologies used to allocate direct and indirect costs in its cost allocation plan. CIL will make notations on individual invoices breaking down the amounts allocated to Part B/SSA dollars and GR dollars. Notated amounts will include the expense category.</p>		
<p>Consumer service records did not include all required elements and documentation could be strengthened.</p>	<p>We recommend the CIL improve disability verification practices and documentation by including an eligibility determination statement in the CSR. We additionally recommend the CIL establish IL plans with</p>	<p>Concur. CIL concurs that there were three consumer service records (4%) that did not have signed and dated eligibility documentation before or at the time of the development of the IL plan or services and that currently there is not a specific eligibility determination</p>	<p><i>Eligibility Determination form and statement will begin for all new consumers whose entry date is on or after 10/1/2020 and be ongoing. ILP creation date documentation prior to or concurrent with services rendered will begin for all</i></p>	<p>Completed and ongoing Contact: Elizabeth Howe Executive Director Direct line:</p>

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	consumers prior to rendering services.	statement in the CSR. CIL has always documented (but not signed) an individual’s disability prior to the person becoming a consumer and developing an ILP or waiver. This is done at the information and referral (IR) level and notated and dated in a contact note that is merged into the consumer record if and when the individual becomes a consumer and signs all applicable documentation. Our IR procedures specifically state that disability is established before they are referred to any CIL program for services. We will develop and implement a separate eligibility determination form documenting reported disability and eligibility determination date. This will be printed and signed and added to the consumer record. As for the	<i>new consumers whose entry date is on or after 10/1/2020 and be ongoing.</i>	(407) 961-5526

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		<p>second part of the recommendation, CIL currently develops IL plans prior to or at the same time that services are rendered. However, in some instances the plan may be developed with the consumer over the phone, initiating services, with the signing of the ILP occurring in the future when staff meet face-to-face with the consumer. Best practice is to assure that the signed and dated plan indicates plan creation concurrent with or prior to services rendered.</p>		