

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
<p>The Family Café did not submit, nor did BEESS require, a modified budget narrative for changes to the project budget for agreement #37F-90745-9Q001.</p>	<p>We recommend that BEESS request and review The Family Café interim and final disbursement reports throughout the agreement period and ensure modified narrative forms are required as necessary in accordance with agreement terms. We additionally recommend BEESS consider clarifying the agreement language and include a percentage variation, or a combination of a percentage variation and dollar threshold per budget line, that would trigger the requirement for the modified budget form and justification as appropriate based on the funding source.</p>	<p>As of March 21, 2021, the Bureau of Exceptional Student Education (BESE) program office has conducted an interim disbursement report for Quarters 1-3 billing periods ranging from August of 2020 to March of 2021. Additionally, the BESE program office has met internally and collaboratively with the Comptroller’s Office on May 20, 2021, May 28, 2021 and June 2, 2021 to establish an additional review process for payment requests and amendments submitted by The Family Café and ensure a comprehensive review is conducted prior to processing and approval of future payments effective immediately. The BESE program office has reviewed and will revise the 2021-22 contract agreement</p>	<p>The project submits quarterly return on investment forms detailing the project’s transactions per billing cycle. The project also submits time and effort logs, PTS data entries that capture monthly completed deliverables and activities completed, and submits source documentation quarterly. The documentation is reviewed and approved by the BESE project liaison and fiscal program specialist before final approval is given to the Office of the Comptroller for payment.</p> <p>Additional language was added to the Request for Application (RFA) to include percentage</p>	<p>Anticipated Completion Date: <i>Within 2-4 weeks of project submitting required documents</i></p> <p>Contact: <i>BESE Program Office and the FDOE Office of the Comptroller</i></p> <p>Completion Date:</p>

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		language to align with the Office of Inspector General’s recommendations i.e. the addition of language to include the requirement of a modified budget narrative form and written justification for line item variations that exceed 1%.	variations and dollar threshold amounts per budget line, that would trigger the requirement for the modified budget form and justification as appropriate based on the funding source. Per the Reporting Requirements section of the 2021-22 RFA, a budget amendment is required for variances greater than 10% and for any existing approved line item that is less than \$75,000. A budget amendment is required for variances greater than 5% for any existing approved line item that is equal to or greater than \$75,000. The Family Café must submit a Project Amendment Request Form (DOE 150)	<i>Fall 2021 (RFA approved and released)</i> Contact: <i>BESE Program Office</i>

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
			<p>and modified Budget Narrative Form (DOE 151) and provide written justification for changes to the project budget or line items per specified standards. Additionally, the project shall obtain prior approval in writing to make any changes to the approved project application.</p> <p>Please note, the 1% language as proposed on July 28, 2021 response has been adjusted subsequent to further review.</p>	

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
<p>The Family Café submitted, and the department approved and paid for, vague invoices and invoices without adequate documentation.</p>	<p>We recommend that BEESS request and review invoices submitted by The Family Café during the agreement term to ensure invoices are appropriately detailed and align with the approved budget narrative. We recommend BEESS review these invoices when conducting programmatic monitoring. We further recommend BEESS add a conflict of interest statement in their grant language that requires disclosure of conflicts of interest and additional safeguards to prohibit employees from using their positions for a purpose that constitutes, or presents the appearance of, a personal or organizational</p>	<p>In collaboration with the Office of the Comptroller, the BESE program office has revised the review and approval process for payments to include an additional step that requires the thorough review and approval by the designated project liaison, the program office, BESE senior leadership and the Office of the Comptroller prior to final approval of the requested payments. The revised review process includes, but is not limited to, requesting clarification in writing from the project, additional written justification of how the requests for payment allowed the project to meet their required deliverables, how the requests for payment aligned with the project’s scope of work, product samples i.e. flyers, website</p>	<p>The Office of the Comptroller and the BESE program office revised and implemented the review and approval process for payments to include an additional step that requires the thorough review and approval by the designated BESE project liaison, the BESE program office, BESE senior leadership and the Office of the Comptroller prior to final approval of the requested payments.</p> <p>A conflict of interest statement has been added to the project’s 2021-22 RFA, refer to the section titled Conflict of Interest Disclosure. The applicant must maintain written</p>	<p>Completion Date: <i>Summer 2021 (New processes adopted)</i></p> <p>Contact: <i>BESE Program Office and the FDOE Office of the Comptroller</i></p> <p>Completion Date: <i>Fall 2021 (RFA approved and released)</i></p> <p>Contact:</p>

Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services
Report #A-2021DOE-018 Issued: July 28, 2021
Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
	<p>conflict of interest or personal gain.</p>	<p>postings, newsletters, brochures etc., additional source documentation and itemized receipts that explicitly state quantities and costs per item for each requested payment rather than previously approved vague language and generic summaries. The revised review process is effective March 3, 2021, and has been implemented for the quarters 1-3 billing period of the 2020-2021 FY. Additionally, the BESE program office has added contractual language to include a conflict of interest statement in the 2021-2022 Family Café request for application (RFA). The statement will require The Family Café to provide disclosure of potential or actual conflicts of interest. The provision of additional safeguards has been included</p>	<p>standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by this award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal</p>	<p><i>BESE Program Office</i></p>

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		within the RFA to prohibit Family Café’ employees from using their positions in a way that may constitute or present the appearance of any personal or organizational gains.	benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, the applicant may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the applicant.	<i>Anticipated Completion</i>

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
			Per the Funding Method section and Fiscal Records Requirements and Documentation section of the 2021-22 RFA, payment is rendered upon submission of documented allowable disbursements, and the documentation of completed specified performance objectives. The BESE project liaison and project manager will verify that the project’s expenditures are allowable and that performance objectives are progressing in a satisfactory manner, consistent with the project narrative and performance targets. Budgeted items must correlate with the narrative portion of the project application that describes	<i>Date: Within 2-4 weeks of project submitting required documents</i> <i>Contact: BESE Program Office and FDOE Office of the Comptroller</i>

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
			the specific activities, tasks and deliverables to be implemented. Discretionary project funds may not be used to supplant existing programs or funding.	

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
<p>The Family Café did not achieve one deliverable in fiscal year 2018-2019 related to providing scholarships to conference attendees, and could improve the tracking of conference scholarship awards.</p>	<p>We recommend the BEESS project liaison enhance their monitoring of project deliverables by periodically ensuring a sufficient number of scholarship program families utilize the conference hotel. The monitoring should include a review and analysis of the list of families awarded the scholarships, the scholarship applications, and the hotel records demonstrating attendance. We also recommend BEESS ensure the cost per unit in the Schedule of Deliverables are proportionate to the deliverable in the event a payment reduction is required.</p>	<p>The Program Office requested via email on June 4, 2021, that Family Café submit a list of the 2020-21 scholarship recipients (including name and contact information for recipients) in addition to the applications submitted to the project to match the roster. The email also requested a list of conference attendees, number of hotel rooms proposed for booking prior to the conference and the submission of the confirmed number of hotel rooms booked with a hotel invoice to accompany the roster no later than one week post the Family Café conference (on or before June 21, 2021). The revised review process will be conducted to assess the accuracy of the submitted documentation and will be considered by the Program</p>	<p>The project submitted a conference roster and an itemized hotel invoice after the 2021 Family Café Conference. The hotel invoice provided further documentation of the funds expended for 501 scholarship recipients. Effective May 2021, the BESE project liaison increased quarterly monitoring by implementing the submission of project produced documents such as registration forms, conference pamphlets, etc. Effective May 2021, the project manager and BESE project liaison collaborate on requested source documentation to ensure</p>	<p><i>Anticipated Completion Date: Within 2-4 weeks of project submitting required documents</i></p> <p><i>Contact: BESE Program Office and the FDOE Office of the Comptroller</i></p>

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		Office and Office of the Comptroller prior to approval and processing of any form of payment.	targets and deliverables are met quarterly. The program office intends to increase compliance by introducing a tracking document for the 2021-22 scholarship recipient cycle. The tracking document includes: <ol style="list-style-type: none">1. Scholarship Recipient Last Name;2. Scholarship Recipient First Name;3. Lottery Number;4. County;5. Scholarship Level;6. Hotel Invoice; and,7. Total Amount of Scholarship Awarded	

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
			<p>to link approved payment transactions to awarded scholarship recipients.</p> <p>The inclusion of the lottery number, hotel invoice number and total amount of scholarship awarded on the tracking document permits the BESE program office to analyze and cross-reference the hotel list with the list of families awarded scholarships/scholarship applications. The cost per unit in the Schedule of Deliverables is now proportionate in the event a payment reduction is required for conference scholarships. The overall deliverable can be reduced accordingly (i.e., unit cost</p>	

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
			equals one night of hotel accommodation) since, the deliverable now states the total number of nights of hotel accommodation, and provides a breakdown of the scholarship levels (attendees residing more than 250 miles from the event site and pre-conference event participants will receive three nights; attendees will have the option to request one night only; and, recipients residing less than 250 miles and more than 50 miles from the event site will receive two nights).	

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
<p>The Family Café did not submit, nor did BEESS require, a modified budget narrative for changes to the project budget for agreement #37F-90745-9Q001.</p>	<p>We recommend the Family Café submit a modified Budget Narrative Form (DOE 101) and a written justification for all changes to the project budget in accordance with agreement terms.</p>	<p>While The Family Café agrees that the project did not submit a modified budget narrative, also known as an amendment, it should be noted that BEESS did not provide any guidance as to what percentage or amount of deviation from the original budget would trigger the need for such a modification or amendment, nor does the relevant Cooperative Agreement stipulate what conditions would necessitate such a modification or amendment. The project makes the greatest possible effort to meet all deliverables and expend funding as allocated. Real costs can vary in relationship to budgeted costs due to a variety of factors beyond the project’s control. As the project was implemented in the manner promised, the idea of</p>	<p>Complete. The Family Café has agreed to contracted budget deviation amounts on the project agreement for fiscal year 2021-2022 and will submit modified Budget Narrative Forms as necessary.</p>	<p>October 18, 2021 Lori Fahey President & CEO The Family Café, Inc.</p>

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		submitting an amendment was not considered, nor was the project offered guidance on what degree of variation from the initial budget would make an amendment necessary. The project is not aware of any DOE guidance regarding the necessity to submit an amendment when budget line items and planned deliverables do not change, but actual expense departs from budget projections. Furthermore, the nature of The Annual Family Café as a large-scale training event hosted at a third-party hotel makes it difficult to adhere precisely to all budget amounts and deliverables. Factors including unforeseen scholarship funding from non-DOE sources, hotel space availability, and decisions by individual families on whether or not to attend can		

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

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Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		make it difficult for the actual event to entirely match the planned structure in terms of exact budget amounts and deliverable units. While one remedy may be to amend the budget and deliverables, that may be impossible as every circumstance cannot be foreseen, and changes can occur mere days before the event itself. In other words, it is not possible to submit an accurate amendment when the real cost is not yet known. That said, The Family Café makes a good faith effort to implement the event as described in its initial application and uses DOE funding solely in support of the activities and purposes outlined in the project’s application narrative, and the project welcomes further guidance as to what		

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

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		circumstances would necessitate a formal modification or amendment.		
The Family Café submitted, and the department approved and paid for, vague invoices and invoices without adequate documentation.	We recommend The Family Café include details in the submitted invoices to adequately depict the services billed and ensure all supporting documentation accompanies invoices submitted for payment. Finally, we recommend all decisions related to expenditure approvals between The Family Café, Office of the Comptroller, and BEESS be documented in writing.	The project agrees that a number of invoices submitted in the years subject to audit did not meet the standard for detail and clarity currently being applied by the Department. It should be noted, however, that the project had previously received guidance from DOE to the effect that the type of detail being sought in the context of the current audit was unnecessary, and that varied materials produced could be listed as “printed materials” or “educational materials” for invoicing purposes. Going forward, the project is willing and able to provide invoices with the type of detail and supporting	Complete. The Family Café has partnered with contractors and BEESS to ensure the adequate depiction of services billed and ensure all supporting documentation accompanies invoices submitted for payment.	October 18, 2021 Lori Fahey President & CEO The Family Café, Inc.

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		documentation being sought by the Department.		
The Family Café did not achieve one deliverable in fiscal year 2018-2019 related to providing scholarships to conference attendees, and could improve the tracking of conference scholarship awards.	We recommend that The Family Café ensure achievement of the deliverable to support families attending The Annual Family Café. We additionally recommend The Family Café enhance their tracking mechanisms to better account for families and individuals awarded scholarships and utilizing the conference hotel while attending The Annual Family Café.	While the project agrees that the financial assistance scholarship deliverable was not met in the 2018-2019 contract year, a number of unique circumstances contributed to this. First, it must be recognized that the relationship between the initial list of Financial Assistance lottery recipients and the final hotel rooming list is complex. Some recipients may cancel, some recipients may fail to appear at check in, and some may have name changes due to the need to make reservations under the name of adult household members, while event registration may have been made under the name of a minor child or other household member. Some families may include more	Complete. The Family Café met this deliverable in fiscal year 2020-2021 and developed a mutually agreeable plan moving forward.	October 18, 2021 Lori Fahey President & CEO The Family Café, Inc.

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

Report #A-2021DOE-018 Issued: July 28, 2021

Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		than four family members, and therefore require more than one room. In the event of cancellations, The Family Café contacts families on the waiting list that were not selected through the financial assistance lottery to offer them a scholarship room. This practice also occurs up to and at the event itself, with families being contacted on site to fill scholarship rooms when families do not appear at check in. Given the project’s limited staff, the size of the event, and the ongoing, ad hoc nature of this process, it can be extremely difficult to track the use of scholarship funding. With specific reference to the 2018-2019 year, the host hotel sold a number of rooms that had been allocated to The Family Café		

Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services
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Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		<p>room block without the project’s knowledge or consent. As a result, there was not sufficient room space to accommodate the number of scholarship families called for in the DOE agreement. Additionally, two non-DOE entities contributed funding to provide accommodation to scholarship recipients. While these families cannot be counted against the DOE deliverable, their inclusion on the rooming list further limited the number of hotel rooms available on site. To remedy this situation and prevent it from occurring again, in 2021 the project contacted the host hotel and arranged to identify families that applied for financial assistance that were initially declined and subsequently attended at their own cost. A number of these non-awardee</p>		

Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services
Report #A-2021DOE-018 Issued: July 28, 2021
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Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		<p>families were subsequently moved from the “self-pay” list to the financial assistance list. Doing so required the project to cross-reference the hotel billing folio with its internal financial assistance lottery list, with non-awardee families being moved from self-pay to financial assistance in lottery order until a sufficient number of families was included in the financial assistance list to meet the deliverable. Again, it should be noted that this process can be difficult and complex, as it relies on the willingness of a third party, the host hotel, to provide the project with the necessary information to identify qualified financial assistance applicants that attended at their own cost. Additionally, the project must rely on the willingness of the</p>		

Department of Education

Office of Inspector General – Internal Audit

Six-Month Status Report on: Family Café Cooperative Agreement with Bureau of Exceptional Education and Student Services

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Status as of January 28, 2022

Finding	Recommendation(s)	Management Response as of July 28, 2021	Management Response as of January 28, 2022	Anticipated Completion Date & Contact
		third party host hotel to provide sufficient room space to house the number of families called for in the deliverable.		