

DEPARTMENT OF EDUCATION

Migrant Education Program,
Mentoring Grants Monitoring,
and the Florida Educational Equity Act



Sherrill F. Norman, CPA
Auditor General

Commissioner of the Department of Education

Pursuant to Article IX, Section 2 of the State Constitution and Section 20.15, Florida Statutes, the State Board of Education supervises the system of free public education and is the head of the Department of Education. The State Board of Education appoints the Commissioner of Education who serves as the Executive Director of the Department. The following Commissioners of Education served during the period of our audit:

Pam Stewart	From September 17, 2013
Pam Stewart, Interim	From August 2, 2013, through September 16, 2013
Tony Bennett	Through August 1, 2013

The team leader was Joshua T. Barrett, CPA, and the audit was supervised by Allen G. Weiner, CPA.

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DEPARTMENT OF EDUCATION

Migrant Education Program, Mentoring Grants Monitoring, and the Florida Educational Equity Act

SUMMARY

This operational audit of the Department of Education (Department) focused on oversight of the Migrant Education Program (MEP) by the Bureau of Federal Educational Programs (Bureau), mentoring grants monitoring, and the Department's administration of the Florida Educational Equity Act. Our audit disclosed the following:

Migrant Education Program

Finding 1: Bureau monitoring processes did not provide for sufficient documentation of the monitoring activities performed and conclusions made by monitoring staff regarding Local Educational Agency compliance with grant agreement terms and applicable Federal requirements.

Finding 2: The Bureau did not timely deactivate user access privileges to the Migrant Student Information Exchange (MSIX), which includes confidential student records, upon notification that the privileges were no longer required.

Finding 3: The Department did not ensure that non-Department personnel with MSIX user access privileges were subject to appropriate background screenings.

Finding 4: Certain security controls for the No Child Left Behind (NCLB) Monitoring System need improvement to ensure the continued confidentiality, integrity, and availability of NCLB Monitoring System data and related information technology resources.

Mentoring Grants Monitoring

Finding 5: The Department had not established written policies and procedures to ensure that monitoring of Mentoring - Student Assistance Initiatives grants was appropriately performed and documented.

The Florida Educational Equity Act

Finding 6: The Department did not always timely review educational institutions' Florida Educational Equity Act annual equity plan updates.

BACKGROUND

Pursuant to State law,¹ the Department of Education (Department) is to assist in providing professional leadership and guidance and in carrying out the policies, procedures, and duties authorized by State law or by the State Board of Education or found necessary by it to attain the purposes and objectives of the Florida K-20 Education Code.² Under the direction of the State Board of Education and executive

¹ Section 1001.20(2), Florida Statutes.

² Chapters 1000 through 1013, Florida Statutes.

oversight of the Commissioner of Education, the Department plans, administers, and delivers its programs and services through eight divisions and two offices.

The Department serves as the single repository of education data from school districts, State and community colleges, universities, and independent postsecondary institutions. According to Department records, the Department serves nearly 2.7 million students, 28 colleges, and approximately 4,200 public schools, 47,000 college professors and administrators, 192,000 teachers, and 321,000 full-time staff.

FINDINGS AND RECOMMENDATIONS

MIGRANT EDUCATION PROGRAM

Federal law³ authorize the United States Department of Education (USDOE) to award Migrant Education Program (MEP) grants⁴ to state educational agencies for activities that include high-quality and comprehensive educational programs for migratory children⁵ which are designed to reduce the educational disruptions and other problems that result from repeated moves. According to Department records, for the grant periods July 2013 through September 2014 (2013-14) and July 2014 through September 2015 (2014-15), the USDOE awarded the Department MEP funds totaling \$22,547,216 and \$22,494,503, respectively. Federal law⁶ requires states to establish a methodology for determining the amount of MEP funds to be awarded to each Local Educational Agency (LEA).⁷ Based on an established allocation formula, the Department awarded MEP funds totaling \$20,974,354 to 56 LEAs for the 2013-14 grant period and MEP funds totaling \$21,101,712 to 53 LEAs for the 2014-15 grant period.

The Department, including contracted employees, the LEAs, and outside contractors utilized the USDOE's Migrant Student Information Exchange (MSIX)⁸ to conduct Statewide identification and recruitment activities and to make decisions on enrollment, grade or course placement, and accrual of credits for migratory students. The MSIX includes student records that, pursuant to State and Federal law,⁹ are confidential and exempt from public records laws. In addition, the LEAs used the Department's No Child Left Behind (NCLB) Monitoring System to submit documentation and records to facilitate Department staff monitoring of the LEAs for compliance with applicable laws and regulations.

As described in Findings 1 through 4, our audit tests disclosed that the Department needs to strengthen monitoring processes to ensure monitoring activities are sufficiently documented, enhance MSIX and

³ Title I, Part C, of the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the No Child Left Behind Act of 2001 (NCLB).

⁴ Migrant Education – State Grant Program, Catalog of Federal Domestic Assistance No. 84.011.

⁵ Federal regulations define a migratory child as a child who is, or whose parent or spouse is, a migratory agricultural worker, including a migratory dairy worker, or migratory fisher, and who, in the preceding 36 months, has moved from one school district to another to obtain temporary or seasonal employment in agricultural or fishing work.

⁶ Title I, Part C, of the ESEA, as amended by the NCLB, Section 1304(b)(5).

⁷ During the 2013-14 grant period, the LEAs included 29 school districts and 2 consortiums representing 27 school districts, and during the 2014-15 grant period, the LEAs included 29 school districts and 2 consortiums representing 24 school districts.

⁸ The MSIX is a Web-based system that, to facilitate the national exchange of migratory students' educational information, produces a single, consolidated record for each migratory child which includes information from each state in which the child was ever enrolled.

⁹ Section 1002.221, Florida Statutes, and the Family Educational Rights and Privacy Act, Title 20, Section 1232g, United States Code.

NCLB Monitoring System controls, and ensure that non-Department personnel with access to confidential information included in the MSIX receive appropriate background screenings.

Finding 1: MEP Monitoring

The Department awarded funds to the LEAs for various purposes, including to: identify and recruit migratory children for the MEP, provide school placement assistance to migratory children, conduct identification and recruitment training, coordinate on interstate and intrastate levels, and provide family support. Federal regulations¹⁰ require states to monitor LEA activities to ensure compliance with applicable Federal requirements and achievement of performance goals. The Department, Division of Public Schools, Bureau of Federal Educational Programs (Bureau), was responsible for LEA oversight.

Bureau staff utilized a risk-based methodology¹¹ to develop an overall risk score for each LEA. The Bureau was to use the scores as the basis for determining the nature of the monitoring to be conducted for each LEA. The LEAs identified by the Bureau as high-risk were to be considered candidates for on-site monitoring (a physical visit by monitoring staff to the LEA which included face-to-face interviews). The LEAs identified as moderate-risk were to be considered candidates for desktop monitoring (a remote data review with limited or no time spent on-site), and all other LEAs were to perform limited self-monitoring activities, subject to Bureau review. For the 2013-14 and 2014-15 grant periods, based on the Bureau's risk-based methodology, the Bureau conducted 22 on-site monitoring visits and 3 desktop monitoring reviews.

As part of our audit, we evaluated Bureau monitoring processes and controls effective during the period July 2013 through February 2015 related to selected MEP compliance areas. Our audit procedures disclosed that Bureau monitoring processes did not provide for sufficient documentation of the monitoring activities performed and conclusions made by monitoring staff regarding LEA compliance with grant agreement terms and applicable Federal requirements. For example, we noted that:

- To ensure migratory students were afforded the same opportunities to meet academic standards that all students were expected to meet, the Bureau required the LEAs to determine the percentage of eligible migratory students who participated in the Florida Comprehensive Assessment Test (FCAT). Our audit procedures disclosed that Bureau processes did not provide for sufficient documentation of the activities performed by monitoring staff to investigate and resolve differences noted between LEA migratory student counts and related FCAT data and LEA student records included in the NCLB Monitoring System.
- Although Bureau procedures specified that monitoring staff were to review eligibility documentation for a random sample of migratory children, our audit procedures found that the Bureau did not require monitoring staff to maintain the list of the migratory children randomly selected or documentation to support the results of the on-site review.
- Bureau monitoring processes provided for supervisory review of monitoring staff work, including exit summaries and final monitoring reports. However, while Bureau management provided tracking sheets to evidence that management had reviewed and approved monitoring reports, as

¹⁰ Title 34, Section 80.40(a), Code of Federal Regulations.

¹¹ The Bureau's risk-based methodology considered factors such as: the number of years since the last monitoring review; the percentage of program-specific funds expended in the last complete fiscal year; the number of program-specific audit findings; and the number of program-specific findings as a result of Bureau monitoring during the last 5 years.

previously indicated, Bureau processes did not provide for sufficient documentation of monitoring staff activities necessary to support the conclusions reached.

In response to our audit inquiry, Bureau management indicated that, while Bureau processes provided for the conduct of monitoring activities, such as inquiries of LEA management and on-site review of LEA records, to address compliance issues, documentation of monitoring activities was not always required to be prepared or maintained.

Adequate documentation for all monitoring activities performed would better demonstrate that sufficient monitoring activities were performed and provide supervisors with the evidence needed to verify that monitoring conclusions were appropriate.

Recommendation: We recommend that Bureau management strengthen MEP monitoring processes and controls to ensure that adequate documentation of the monitoring efforts, including the activities performed, conclusions reached, and supervisory review is prepared and maintained.

Finding 2: MSIX Access Controls

Effective information technology (IT) access controls are intended to prevent or detect inappropriate access to IT resources and to protect the confidentiality, integrity, and availability of data. Effective access controls include provisions to timely deactivate user access privileges when a user separates from employment or transfers to a position where access is no longer required.

The USDOE established a State User Administrator role in the MSIX to assist state educational agencies in assigning and managing MSIX user access privileges. USDOE guidelines¹² outlined the process that Administrators were to follow when managing MSIX user accounts and specified that, as a best practice, Administrators were to perform an Annual Security Compliance Review (review) to ensure that MSIX users were assigned the appropriate level of access. While MSIX system controls were established to temporarily disable (lock)¹³ a user's account automatically after 90 days of inactivity, Bureau processes provided for Administrators to permanently deactivate a user's account upon notification that access was no longer necessary. USDOE guidelines further required Administrators to permanently deactivate a user's account within 24 hours of the user separating from employment.

According to Bureau records, during the period July 2013 through February 2015 the Bureau Administrator performed two reviews of MSIX user access privileges for which LEA and Bureau supervisors were asked to identify user accounts that were no longer necessary. In response to both requests, the LEA and Bureau supervisors identified 27 user accounts to be deactivated. As part of our audit, we compared the dates the MSIX user accounts were identified for deactivation to the actual deactivation dates and found that the 27 users' accounts were not timely deactivated upon notification that the access privileges were no longer required. Specifically, we found that 11 to 136 business days (average of 26 business days) elapsed from the dates of identification of the 27 users to the deactivation

¹² USDOE *MSIX User Administrator Guide for Managing User Accounts*.

¹³ The USDOE *MSIX User Administrator Guide for Managing User Accounts* specifies that Administrators can temporarily disable a user account, requiring the user to contact the Administrator to have their user account reactivated, or an Administrator can permanently deactivate a user account. If a user account is deactivated, the user's supervisor must submit a new user access request for the user to receive a new user account.

of the users' access privileges. In response to our audit inquiry, Bureau management indicated that other work tasks contributed to the delays in deactivating user access privileges.

While our review of MSIX user account records did not disclose any instances of activity subsequent to the LEA and Bureau supervisors' requests for deactivation, delays in deactivating user access privileges when the access privileges are no longer required increase the risk of inappropriate access to IT resources and unauthorized disclosure, modification, or destruction of MSIX data and IT resources.

Recommendation: To minimize the risk of compromising MSIX data and IT resources, Bureau management should ensure that MSIX user access privileges are timely deactivated.

Finding 3: Non-Department Personnel Background Screenings

State law¹⁴ requires each State agency to designate those positions that, because of the special trust or responsibility or sensitive location of those positions, require background screenings. Pursuant to State law,¹⁵ persons and employees in positions of special trust are to be subject to level 2 screenings as a condition of employment and continued employment. State law¹⁶ provides that a level 2 screening is to include, but need not be limited to, fingerprinting for State criminal history records checks through the Department of Law Enforcement, national criminal records checks through the Federal Bureau of Investigation, and may include local criminal history records checks through local law enforcement agencies.

Our examination of Department records, including MSIX user access privilege records as of March 3, 2015, disclosed that the Department had granted six non-Department users¹⁷ MSIX access privileges to confidential student records, including the ability to query student records from every state and to initiate student record merges and splits. However, in response to our audit inquiry, Department management indicated that the Department had not requested or obtained level 2 screenings for the users.

Appropriately designating individuals with access to the MSIX as holding positions of special trust and performing level 2 screenings would help mitigate the risk that individuals with inappropriate backgrounds could be granted access to confidential student records.

Recommendation: We recommend that Department management ensure that level 2 screenings are performed and documented for all individuals who have, or will be granted, access to the MSIX.

Finding 4: NCLB Monitoring System Security Controls

Security controls are intended to protect the confidentiality, integrity, and availability of data and IT resources. Our audit disclosed certain security controls for the NCLB Monitoring System related to

¹⁴ Section 110.1127(2)(a), Florida Statutes.

¹⁵ Section 435.02(2), Florida Statutes, defines employees to include persons who are contractors, licensees, or volunteers for the purposes of background screenings and other Chapter 435, Florida Statutes, requirements.

¹⁶ Section 435.04, Florida Statutes.

¹⁷ The six non-Department users included four individuals responsible for assisting the Bureau in MEP identification and recruitment processes and two individuals responsible for assisting the Bureau in performing LEA monitoring activities.

user authentication, logging and monitoring system activity, and protection of confidential and exempt data that need improvement. We are not disclosing specific details of the issues in this report to avoid the possibility of compromising NCLB Monitoring System data and related IT resources. However, we have notified appropriate Department management of the specific issues. Without adequate security controls, the risk is increased that the confidentiality, integrity, and availability of NCLB Monitoring System data and related IT resources may be compromised.

Recommendation: We recommend that Department management strengthen security controls related to user authentication, logging and monitoring, and protection of confidential and exempt data to ensure the continued confidentiality, integrity, and availability of NCLB Monitoring System data and related IT resources.

MENTORING GRANTS MONITORING

The Department, Division of Public Schools (Division), has statutory responsibility for coordinating the State's kindergarten through grade 12 public education programs, including programs funded by Mentoring - Student Assistance Initiatives State grants (mentoring grants).¹⁸ Mentoring grants are to provide schools and communities support in launching programs designed to enhance students' academic and social development. The Department provided mentoring grants to programs developed to:

- Assist children in receiving support and guidance from a mentor.
- Improve academic performance.
- Improve interpersonal relationships between children and their peers, teachers, and other adults and family members.
- Reduce dropout rates.
- Reduce juvenile delinquency and involvement in gangs.

For the 2013-14 and 2014-15 fiscal years, the Department received General Revenue appropriations for mentoring grants totaling \$15,847,897 and \$23,058,720, respectively. During the period July 2013 through February 2015, the Department administered 12 mentoring grants and made payments to grantees totaling approximately \$26.2 million.

Finding 5: Mentoring - Student Assistance Initiatives Grant Monitoring

The Department assigned a program manager to each of the mentoring grants to serve as a liaison to the program and to ensure that, prior to processing invoices for payment, grantees had documented compliance with grant provisions. Among other things, Department grant agreements required grantees to submit quarterly Program Activity Reports, to maintain documentation to support the information presented in the quarterly Program Activity Reports, and to make the documentation available to the Department upon request.

As part of our audit, we evaluated Department processes for monitoring the 12 mentoring grants active during the period July 2013 through February 2015. Our audit procedures disclosed that:

¹⁸ Catalog of State Financial Assistance Number 48.068.

- The Department had not established written policies and procedures addressing the specific criteria, standards, and methods used to assess grantee performance, outlined the documentation needed to support Department monitoring activities and conclusions, or established a standard monitoring tool, such as a checklist, to document monitoring activities. Additionally, the Department had not developed a risk assessment to identify which grantees to monitor and how often monitoring should be performed.
- The Department did not review source documentation, such as parent sign-in sheets, background screening results for mentoring program staff and volunteers, and mentoring program staff and volunteer training sign-in sheets, prior to approving quarterly Program Activity Reports. Instead, Department management indicated, in response to our audit inquiry, that Department program managers relied upon the grantees' attestations that the information presented in the quarterly Program Activity Reports was accurate and complete.

According to Department management, in an effort to strengthen Department mentoring grant monitoring activities, the Department was in the process of developing monitoring procedures, formal monitoring tools, and risk assessments to support the efficient use of monitoring resources.

Effective grant monitoring evaluates whether grant requirements are being met and identifies compliance problems as early as possible so that corrective actions may be timely initiated. Policies and procedures which address the conduct of monitoring activities reduce the risk of inconsistent and ineffective monitoring techniques and outcomes and provide additional assurance that evidence demonstrating the conduct and results of the Department's monitoring efforts is appropriately prepared and retained.

Recommendation: We recommend that Department management continue efforts to establish mentoring grant monitoring policies and procedures. Such policies and procedures should incorporate a mechanism to identify which grantees to monitor and how often monitoring should be performed, as well as specify the manner in which the Department's monitoring activities are to be conducted and documented.

THE FLORIDA EDUCATIONAL EQUITY ACT

The Florida Educational Equity Act (FEEA)¹⁹ prohibits discrimination on the basis of race, ethnicity, national origin, gender, disability, or marital status against a student or employee in the State system of public K-20 education. The Division of Public Schools, Office of Equal Educational Opportunity (OEEO), is responsible for ensuring compliance with the FEEA. To assist the OEEO, FEEA responsibilities associated with the State's 28 colleges have been delegated to the Department's Division of Florida Colleges (DFC).

Finding 6: FEEA Plan Updates

The FEEA requires each educational institution, including the State's 67 school districts, the Florida School for the Deaf and Blind (FSDB), and the State's 28 colleges, to develop and submit to the Department plans that implement and demonstrate compliance with the requirements of the FEEA (equity plans). The OEEO and DFC are responsible for overseeing implementation of the FEEA and for

¹⁹ Section 1000.05, Florida Statutes, establishes the FEEA.

conducting periodic reviews to ensure that educational institutions comply with the FEEA. Department rules²⁰ require educational institutions to update equity plans annually.

To assess compliance with FEEA requirements, the OEEO was to conduct annual equity plan update reviews for the State's 67 school districts and the FSDB, and the DFC was to conduct annual equity plan update reviews for the State's 28 colleges. In response to our audit inquiry, Department management indicated that it was the OEEO's process to review annual equity plan updates within 90 days of receipt. Department management also indicated that the DFC's process was to review State college annual equity plan updates by October 31st each year in order to present the results at the College Equity Conference held each November and to provide colleges with timely feedback for future equity plan updates.

As part of our audit, we evaluated OEEO and DFC processes to determine whether equity plan updates for the 2013-14 school year had been timely and adequately reviewed to provide, among other things, school districts, the FSDB, and State colleges with feedback for future equity plan updates and the results of the compliance assessments. Our audit procedures disclosed that:

- The OEEO did not timely review 59 of the 61 equity plan updates (60 from the school districts and 1 from the FSDB) that had been received as of January 2, 2015. Specifically, we noted that, as of April 2, 2015:
 - The OEEO had not reviewed 31 of the equity plan updates, although 104 to 316 days (an average of 240 days) had elapsed since the OEEO received the updates.
 - The OEEO did not timely review 28 of the equity plan updates. The OEEO completed these reviews from 119 to 278 days (an average 184 days) after the OEEO received the equity plan updates.

In response to our audit inquiry, Department management indicated that limited staffing resources and staff travel to conduct compliance reviews contributed to the OEEO not timely reviewing all equity plan updates.

- The DFC received all 28 State college equity plan updates in April 2014 and completed the equity plan update reviews between February 17, 2015, and May 1, 2015. The reviews were completed from 293 to 374 days (an average of 334 days) after receipt of the equity plan updates and an average of 145 days after October 31, 2014. In response to our audit inquiry, Department management indicated that staffing issues impacted the DFC's ability to timely review all equity plan updates. Additionally, Department management indicated that, although equity plan updates were not timely reviewed, DFC staff had remained in contact with the State colleges and responded to questions regarding their equity plan updates.

Timely reviews of annual equity plan updates would enhance the Department's ability to provide school districts, the FSDB, and State colleges with meaningful feedback regarding their compliance with FEEA requirements. As a result, the school districts, the FSDB, and State colleges would have adequate time to correct any noncompliance prior to submitting future equity plan updates.

Recommendation: We recommend that Department management ensure that educational institution equity plan update reviews are timely conducted so that the results can be timely communicated to educational institution management.

²⁰ Department Rule 6A-19.010(1), Florida Administrative Code.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2015 through August 2015 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on oversight of the Migrant Education Program (MEP) by the Bureau of Federal Educational Programs (Bureau), mentoring grants monitoring, and the Department's administration of the Florida Educational Equity Act. The overall objectives of the audit were:

- To evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and guidelines.
- To examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls, instances of noncompliance with applicable governing laws, rules, or contracts, and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature, does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit we:

- Reviewed applicable laws, rules, regulations, and other guidelines to gain an understanding of the MEP.
- Performed inquiries and inspections of documents and records to determine whether Bureau management had adequately designed and implemented controls, including policies and procedures, for the MEP.
- Reviewed Department information technology (IT) procedures and performed inquiries of Department personnel to obtain an understanding of the No Child Left Behind (NCLB) Monitoring System and evaluated the effectiveness of selected NLCB Monitoring System controls.
- Evaluated the adequacy of Bureau monitoring processes and controls specifically related to selected compliance areas utilized during on-site monitoring, desktop monitoring, and limited self-monitoring activities conducted and related to the 109 MEP grants, totaling \$42,076,067, awarded to Local Educational Agencies (LEAs) during the 2013-14 and 2014-15 United States Department of Education (USDOE) grant periods.
- Analyzed Bureau migratory student count (Survey 5) data for the 2012-13 school year to determine whether the Survey 5 data agreed with the migratory student data recorded in the State of Florida Student Information Database and whether the Survey 5 data included duplicate student records.
- Compared the Bureau's 2012-13 school year student record counts recorded as part of the Consolidated State Performance Report (CSPR) and accepted by the USDOE on March 10, 2014, to the migratory student data recorded in the State of Florida Student Information Database to evaluate whether the CSPR data was sufficiently supported and did not include duplicate student records.
- Recalculated the Bureau's allocation of MEP grant funds totaling \$20,974,354 to LEAs for the period July 2013 through September 2014 to determine whether the Bureau allocated the funds in accordance with Federal regulations.
- From the population of 56 MEP grants, totaling \$20,974,354, awarded to LEAs during the 2013-14 USDOE grant period, compared 10 MEP grant awards, totaling \$5,072,668, to total LEA grant expenditures reported on LEA final project disbursement reports to determine whether the Bureau adequately ensured that LEA grant expenditures did not exceed total grant funds awarded.
- Performed inquiries of Bureau personnel and examined Bureau records to determine whether the Bureau had established procedures for managing access to the Migrant Student Information Exchange (MSIX) to ensure that access privileges for users who changed assignments or responsibilities, or terminated employment, were timely deactivated, and whether the Bureau periodically reviewed user access records to ensure that user access privileges remained appropriate.
- Examined Bureau records related to MSIX user access privilege reviews performed during the period July 2013 through February 2015 and which identified 27 State and LEA employees whose

MSIX access privileges were no longer necessary, to determine whether user access privileges were timely deactivated. Additionally, examined Bureau records to determine whether any activity occurred subsequent to the identification of users whose access privileges were no longer necessary.

- Performed inquiries of Bureau personnel and reviewed Bureau records to determine whether the Bureau obtained level 2 background screenings for six non-Department users with MSIX access privileges as of March 3, 2015.
- Performed inquiries and reviewed Bureau records to determine whether the Bureau obtained sufficient assurance that MSIX system controls were in place and operating effectively.
- Reviewed applicable laws, rules, regulations, and other guidelines to gain an understanding of Mentoring - Student Assistance Initiatives State grants.
- Performed inquiries and inspections of records to gain an understanding of Department controls, including policies and procedures, for Mentoring - Student Assistance Initiatives State grants.
- From the population of 36 quarterly Program Activity Reports received for 12 Mentoring - Student Assistance Initiatives grants active during the period July 2013 through February 2015, examined Department monitoring records for 12 Mentoring - Student Assistance Initiatives grant quarterly Program Activity Reports to determine whether the Department had designed and implemented adequate controls, including policies and procedures, to monitor mentoring program grants and to timely follow-up on deficiencies noted during monitoring.
- From the population of 12 Mentoring - Student Assistance Initiatives grants, totaling \$37,906,617, active during the period July 2013 through February 2015, examined Department documentation for 6 Mentoring - Student Assistance Initiatives grants with grant awards totaling \$21,658,720, to determine whether the grant agreements contained sufficient terms to ensure the objectives of the mentoring program were achieved.
- From the population of 39 Mentoring - Student Assistance Initiatives grant expenditures, totaling \$26,186,014, made during the period July 2013 through January 2015, examined Department records for 15 Mentoring - Student Assistance Initiatives grant expenditures, totaling \$10,816,027, to determine whether the expenditures were allowable, adequately supported, recorded correctly, paid from approved funds, and made in accordance with applicable laws, rules, and regulations.
- Reviewed applicable laws, rules, and regulations to gain an understanding of the Florida Educational Equity Act (FEEA).
- Performed inquiries of Department personnel and inspections of records to gain an understanding of Department controls for ensuring educational institutions' compliance with FEEA requirements.
- Performed inquiries of Department personnel to obtain an understanding of the Community College and Technical Center Management Information System.
- From the population of 2013-14 annual equity plan updates received by the Department from 60 school districts, the Florida School for the Deaf and Blind, and 28 State colleges during the period July 2013 through April 2015, we examined Department records for 10 school districts and 9 State colleges to determine whether the Office of Equal Educational Opportunity (OEEO) and Division of Florida Colleges (DFC) adequately reviewed the equity plan updates for compliance with applicable laws, rules, and FEEA requirements.
- Analyzed OEEO and DFC records for the 2013-14 equity plan updates received from school districts, the Florida School for the Deaf and Blind, and State colleges, to determine whether the OEEO and the DFC timely reviewed the equity plan updates.
- Reviewed Department monitoring records related to the two OEEO *Report of On-Site Compliance Review for Educational Equity* school district reports and the three DFC *Civil Rights Compliance On-Site Review Letter of Findings* State college reports, issued during the period July 2013

through February 2015, to determine whether the OEE0's and the DFC's monitoring activities were timely and adequately performed to evaluate compliance with FEEA requirements.

- Examined Department records for the two school district and three State college Voluntary Compliance Plans (VCP) completed during the period July 2013 through February 2015, to determine whether the OEE0 and the DFC appropriately and timely followed up on deficiencies noted during monitoring.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading **MANAGEMENT'S RESPONSE**.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

MANAGEMENT'S RESPONSE



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Commissioner of Education

February 25, 2016

Sherrill F. Norman, CPA
Auditor General
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Dear Ms. Norman:

The following responses are offered with respect to the preliminary and tentative audit findings issued January 26, 2016, on the operational audit of the Department of Education (Department), Migrant Education Program, Mentoring Grants Monitoring, and the Florida Educational Equity Act:

Migrant Education Program

Finding 1: Bureau monitoring processes did not provide for sufficient documentation of the monitoring activities performed and conclusions made by monitoring staff regarding Local Educational Agency compliance with grant agreement terms and applicable Federal requirements.

Recommendation: We recommend that Bureau management strengthen MEP monitoring processes and controls to ensure that adequate documentation of the monitoring efforts, including the activities performed, conclusions reached, and supervisory review is prepared and maintained.

Response: The Department will strengthen existing controls and monitoring practices to adequately document activities performed and conclusions reached, and maintain evidence of supervisory review. In 2016, Department staff strengthened its practices to ensure the consistent use of the "Verification Notes" section of the online monitoring system to document the results of additional review of evidence and conclusions drawn from that review. A supervisory review of additional evidence will take place prior to final approval in the online system.

Finding 2: The Bureau did not timely deactivate user access privileges to the Migrant Student Information Exchange (MSIX), which includes confidential student records, upon notification that the privileges were no longer required.

Recommendation: To minimize the risk of compromising MSIX data and IT resources, Bureau management should ensure that MSIX user access privileges are timely deactivated.

Response: The Department will (1) strengthen existing practices to request monthly notifications from district coordinators requesting identification of user access accounts that should be deactivated and (2) include, as a reminder, user access privileges protocols in the bi-monthly coordinators conference call agenda. To further assist with this practice, the Department will continue to engage the United States Department of Education, Office of Migrant Education, to consider extending the current 24-hour deactivation period.

Finding 3: The Department did not ensure that non-Department personnel with MSIX user access privileges were subject to appropriate background screenings.

Recommendation: We recommend that Department management ensure that level 2 screenings are performed and documented for all individuals who have, or will be granted, access to the MSIX.

Response: Because the staff noted in this finding are employees of a subgrantee rather than employees of the Department, it will be necessary to work closely with the subgrantee(s) to ensure that level 2 screenings occur. Appropriate staff within the Department will continue to explore solutions to this issue.

Finding 4: Certain security controls for the No Child Left Behind (NCLB) Monitoring System need improvement to ensure the continued confidentiality, integrity, and availability of NCLB Monitoring System data and related information technology resources.

Recommendation: We recommend that Department management strengthen security controls related to user authentication, logging and monitoring, and protection of confidential and exempt data to ensure the continued confidentiality, integrity, and availability of NCLB Monitoring System data and related IT resources.

Response: The Department will continue efforts to strengthen security controls related to user authentication and the protection of confidential and exempt data to ensure confidentiality and integrity of the NCLB Monitoring System is sustained.

Mentoring Grants Monitoring

Finding 5: The Department had not established written policies and procedures to ensure that monitoring of Mentoring - Student Assistance Initiatives grants was appropriately performed and documented.

Recommendation: We recommend that Department management continue efforts to establish mentoring grant monitoring policies and procedures. Such policies and procedures should incorporate a mechanism to identify which grantees to monitor and how often monitoring should be performed, as well as specify the manner in which the Department's monitoring activities are to be conducted and documented.

Response: The Department has begun drafting a written monitoring process based on the current monitoring activities performed by the program office. These written procedures will be completed by June 30, 2016, and will provide a mechanism to identify which grantees to monitor and how often monitoring will be performed. The procedures will also specify the manner in which the monitoring activities will be conducted and documented.

The Florida Educational Equity Act

Finding 6: The Department did not always timely review educational institutions' Florida Educational Equity Act (FEEA) annual equity plan updates.

Recommendation: We recommend that Department management ensure that educational institution equity plan update reviews are timely conducted so that the results can be timely communicated to educational institution management.

Response: Management within the Division of Florida Colleges (DFC) is implementing the following:

- The report guidelines issued by the DFC to the 28 college institutions are being revised. The anticipated result will be more concise college equity plan update reports produced by each college, resulting in targeted and timelier reviews.
- College Equity Plan Update Reports will continue to be due to the DFC by April 30 annually.
- DFC internal processes will be evaluated for purposes of streamlining the report review process.
- The DFC will maintain a goal of providing a report review to each college by October 31. To meet this goal, the DFC will establish a schedule of completing all reports by October 31.

In addition, the Office of Equal Educational Opportunity (OEEO) has worked to streamline the process of submitting responses to district equity updates. The office reviews the information requests each year, and has streamlined the format for responding to the updates. OEEO has also looked at how it provides ongoing technical assistance to the districts, especially newly appointed equity coordinators, regarding the information required for compliance with the FEEA requirements.

For the 2014-15 equity updates, OEEO has implemented a revised process to allow for more efficiency, make the workload manageable for the staff in the office, and provide timely feedback to districts. The revised process includes:

- Early contact with districts that did not submit updates, or submitted incomplete or inaccurate updates;
- Ongoing individual assistance for districts that still need to complete or correct their updates;
- Streamlining the format of OEEO's response to equity updates to accelerate the process;
- Conducting technical assistance training which includes sessions on the districts' equity updates and information required for the upcoming year.

OEEO was able to employ an administrative assistant to assist in facilitating the process.

Timelines for OEEO Responses to Equity Updates:

Using this process, OEEO expects to complete all responses to 2014-15 equity updates by March 15, 2016.

Starting with the 2015-16 equity updates, OEEO will utilize the following process:

- Continue the 2014-15 process, in addition to the following:
 - Prepare and mail out responses to districts that require corrective actions, with information to let the district know what type of corrective actions are required and the documents that need to be submitted as evidence.
 - Districts that submit all required information and meet their goals will be notified by email that equity update requirements have been met, and no further submissions are required until the next reporting cycle.
 - The on-site equity compliance reviews will start in March to allow for completion of the equity update before getting ready for the on-site reviews and writing on-site reports.

These steps will allow OEEO to give timely feedback within the outlined timeframe.

August 2016: Receive equity updates and review for completion and accuracy. Then begin contacting districts with incomplete or late plans. Begin preparing responses to updates. Ongoing communication and technical assistance is offered to district equity coordinators throughout the review process.

September 2016: Complete contacting all districts with late or incomplete equity updates to provide technical assistance. Begin submitting responses to districts.

October 2016: Complete and submit responses to all districts that submitted complete and timely updates. Conduct technical assistance training workshop for all district equity officers.

December 2016: Complete reviews and submission of all responses to 2015-16 equity updates.

Ms. Sherrill Norman
February 25, 2016
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The above timeframe will be used for providing responses to equity updates going forward. OEEEO strives for continuous improvement in all its functions.

If you need additional information, please feel free to contact Martha K. Asbury, Assistant Deputy Commissioner, Finance and Operations, at (850) 245-0420 or via email at Martha.Asbury@fldoe.org.

Sincerely,



Pam Stewart
Commissioner

PS/tln

cc: Mike Blackburn, Inspector General
Linda Champion, Deputy Commissioner, Finance and Operations
Martha Asbury, Assistant Deputy Commissioner, Finance and Operations
Lynda Earls, Director, Equity & Civil Rights Compliance
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