



State Board of Education

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Commissioner of Education

September 26, 2025

Melinda Miguel
Chief Inspector General
Office of the Chief Inspector General
The Capitol
Tallahassee, Florida 32399-0001

Dear Ms. Miguel:

In accordance with section 20.055(6)(h), Florida Statutes, attached is the six-month status of corrective actions taken in response to Auditor General Report #2025-162, State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards.

If you have any concerns regarding this status report, please contact Mike Blackburn by phone at 850-245-9418 or by email at mike.blackburn@fldoe.org.

Sincerely,

Anastasios Kamoutsas

Attachment

cc: Mike Blackburn, Inspector General
Suzanne Pridgeon, Deputy Commissioner, Finance and Operations
Janice Brown, Assistant Deputy Commissioner, Finance and Operations
Legislative Auditing Committee

**Department of Education
Office of Inspector General – Internal Audit
Six-Month Status Report on: State of Florida Compliance and Internal Controls Over Financial
Reporting and Federal Awards
Report #2025-162 Issued: March 26, 2025
Status as of September 26, 2025**

**Program Title: Rehabilitation Services Vocational Rehabilitation Grants to States
(VR)**

Finding Number 2024-019: FDOE expenditures charged to the VR program were not always incurred during the authorized period of performance.

Recommendation: We recommend that the FDOE enhance payment authorization and approval process controls to ensure that costs are attributable to the authorized period of performance and are charged to the correct grant.

Response as of March 26, 2025: The Florida Department of Education will enhance its procedures and training related to accurate recording of service dates within its case management system prior to submission for payment processing. Additionally, procedures for fiscal staff to check the accuracy of service dates will be implemented. These new procedures will enable routine checks within the department's payment processes to ensure the proper award is charged related to the service date and the award's period of performance.

FDOE Response as of September 26, 2025:

The Division of Blind Services

The Division of Blind Services (DBS) fiscal manager has begun a series of training sessions with all staff. Training will continue as follows:

August 19, 2025 – Staff was trained on how to read the Chart of Accounts to ensure that the correct funding source has been selected. This will ensure that the funds will be charged to the correct authorized period;

August 26, 2025 – Staff has been trained/refreshed on the importance of service dates as they pertain to the authorized period when processing authorizations, purchase orders and contracts. Staff will be introduced to reading a Trial Balance Report and learn how what they do daily affects the data and its impact on our Federal Report;

September 2, 2025 – Staff has been introduced to an overview of the Period of Performance requirements and how they impact DBS, as well as receiving an overview of the grant award process;

September 9, 2025 - Staff has been introduced to the laws and statutes pertaining to Rehabilitation Services Administration (RSA) reporting; and

September 23, 2025 - Recap of training sessions.

Anticipated Completion Date & Contact:

September 23, 2025

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Denise Donaldson – 850-245-9335 or denise.donaldson@dbf.fldoe.org

The Division of Vocational Rehabilitation

The corrective actions are currently in progress. There are no known recurrences. In accordance with the recommendation, the Division of Vocational Rehabilitation (DVR) is:

Providing required training for all staff on appropriate payment processing procedures. This activity is ongoing, and

Modifying the requirements in the case management system to ensure that staff are required to input accurate service start and end dates that are within the window of the authorization that align with the appropriate federally required period of performance. The enhancement to the case management system is currently in testing phase with implementation set prior to October 1, 2025.

DVR coordinated with the Office of the Comptroller on development and implementation of revised training in processing and reviewing payments.

Anticipated Completion Date & Contact:

October 1, 2025.

Leah Compagnone-Bolt, Deputy Director-850-245-3272 or Leah.Compagnone-Bolt@vr.fldoe.org

Program Title: Rehabilitation Services – Vocational Rehabilitation Grants to States (VR)

Finding Number 2024-020: The FDOE did not always report accurate or supported data in Vocational Rehabilitation Financial Reports (RSA-17 reports) to the United States Department of Education (USED), Rehabilitation Services Administration (RSA).

Recommendation: We recommend that FDOE management enhance controls to ensure that RSA-17 reports submitted to the RSA include accurate and adequately supported data.

Response as of March 26, 2025: The Florida Department of Education will enhance its processes to ensure RSA-17 reports are submitted accurately and timely.

FDOE Response as of September 26, 2025:

The Division of Blind Services

To enhance its processes to ensure RSA-17 reports are submitted accurately and timely, FDOE DBS drafted and finalized a Period of Performance Policy, RSA-17 Procedures and a Reports Tracker. These

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policies and internal controls provide procedures to ensure complete, accurate and timely submission of financial reports. RSA formally accepted DBS Policy and Procedures on July 11, 2025.

Anticipated Completion Date & Contact:

The Period of Performance Policy, RSA-17 Procedures, and the Reports Tracker are complete (RSA accepted 7/11/25) and scheduled to be implemented at the start of the new federal fiscal year, October 1, 2025.

Denise Donaldson – 850-245-9335 or denise.donaldson@dbs.fldoe.org