

**Early Learning Coalition of Escambia County, Inc.
(ELC 01)**

2021-22 Financial Monitoring Report
Period Reviewed: December 1, 2020 – July 31, 2021
By
Florida Division of Early Learning

Early Learning Coalition of Escambia County, Inc. (ELC 01)
2021-22 Financial Monitoring Report
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August 4, 2022

State of Florida Department of Education
Division of Early Learning
Tallahassee, Florida

We have performed specific financial compliance consulting services as described in the Florida Department of Education Division of Early Learning's 2021-22 Onsite Financial Monitoring Tool for the Early Learning Coalition of Escambia County, Inc. (ELC 01, ELC or the Coalition). The Division of Early Learning (DEL) is tasked with oversight and monitoring responsibilities as outlined in applicable federal regulations and state statutes:

- 45 Code of Federal Regulations (CFR) § 75.342(a), USDHHS, *Monitoring and reporting program performance*;
- 2 CFR § 200.329(a), *Monitoring and reporting program performance*;
- 2 CFR § 200.332(d), *Requirements for pass-through entities*; and
- Chapter 1002.82(2)(s), Florida Statutes (F.S.), *DEL; powers and duties*.

On March 28, 2022 through April 5, 2022, we coordinated with the Early Learning Coalition of Escambia County, Inc. and performed financial compliance tests as summarized in DEL's 2021-22 Onsite Financial Monitoring Tool for the period December 1, 2020 through July 31, 2021. Detailed descriptions of the procedures performed and our related findings begin on page 6 of this report.

These compliance procedures were not designed to express an opinion on the business, operational, and internal control risks associated with the ELC's compliance with the previously described financial management standards as outlined in applicable Office of Management and Budget Uniform Grant Guidance, Code of Federal Regulations, or other state and federal requirements. Accordingly, we do not express such an opinion. Additionally, because of inherent limitations of internal control systems, the procedures performed should not be relied upon to prevent or detect errors or fraud associated with grant related revenues or expenditures. Had we performed additional procedures, other matters might have come to our attention that would have been reported by DEL.

This report is intended solely for the information and use of DEL and DEL's management, and is not intended to be and should not be used by anyone other than these specified parties.

MATTHEW H. MEARS

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Executive Summary

I. Executive Summary

1.0 Findings

We performed financial monitoring procedures based on the testing procedures included in DEL’s 2021-22 Onsite Financial Monitoring Tool, which is available on DEL’s SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

Our procedures were performed using firm and professional standards. A summary of the testing categories, or Objectives used during this engagement and the related monitoring results are summarized here.

Early Learning Coalition of Escambia County, Inc. (ELC 01)		
2021-22 Monitoring Results		
Objectives ⁽¹⁾	Prior Period Findings⁽²⁾	Current Period Findings
1.0 – Preventive /corrective action plan (PCAP) Implementation	-	-
2.0 – Financial management systems	1	-
3.0 – Internal control environment	4	2
4.0 – Cash management	1	-
5.0 – DEL’s statewide information system ¹	N/A	N/A
6.0 – Prepaid program items	-	-
7.0 – Cost allocation and disbursement testing	3	-
8.0 – Travel	-	-
9.0 – Purchasing	1	1
10.0 – Contracting	1	-
11.0 – Subrecipient monitoring	-	-
TOTAL	11	3

(1) Objective 5.0 – For 2021-22, testing of this objective is not included in the scoped onsite financial monitoring tasks. This objective shown for disclosure purposes only.

(2) Refer to the entity’s 2020-21 fiscal monitoring report for detailed disclosures of all noted prior period findings.

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Included in the table below is a summary of the results from our review of prior period findings. New findings may occur in the current period if prior period findings, which should have been corrected, remain unresolved.

Early Learning Coalition of Escambia County, Inc. (ELC 01)				
Status of Prior Period Findings				
Finding	Resolved	Partially Resolved	Unresolved	New Finding
ELC 01-2020-21-001 <i>Financial management systems– Untimely submission of items requested for the 2020-21 fiscal monitoring</i>	X			None
ELC 01-2020-21-002 <i>Internal Control Environment – Lack of internal controls evidence – No signatures on Personnel Activity Reports (PARs)</i>	X			None
ELC 01-2020-21-003 <i>Internal Control Environment – Lack of internal controls evidence – Missing documentation of termination checklist for employees</i>	X			None
ELC 01-2020-21-004 <i>Internal Control Environment – No procurement training</i>	X			None
ELC 01-2020-21-005 <i>Internal Control Environment – Lack of evidence for internal controls – no notification on source of match funds</i>	X			None
ELC 01-2020-21-005 <i>Internal Control Environment – Lack of evidence for internal controls – no notification on source of match funds</i>	X			None
ELC 01-2020-21-006 <i>Cash management – Untimely stale checks processing</i>	X			None

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Executive Summary

Early Learning Coalition of Escambia County, Inc. (ELC 01)				
Status of Prior Period Findings				
Finding	Resolved	Partially Resolved	Unresolved	New Finding
ELC 01-2020-21-007 Cost allocation and disbursement testing- Lack of documentation - <i>No evidence of invoice review by appropriate ELC staff</i>	X			None
ELC 01-2020-21-008 Cost allocation and disbursement testing- <i>OCA code stipulated on invoice does not agree to the general ledger</i>	X			None
ELC 01-2020-21-009 Cost allocation and disbursement testing- <i>Missing required procurement process – number of quotes</i>	X			None
ELC 01-2020-21-010 Purchasing – <i>Noncompliance with contract and procurement standards and requirements - Sole-sourced contract missing cost/budget/price analysis</i>	X			None
ELC 01-2020-21-011 Contracting - <i>Completed Recipient/ Subrecipient vs. Vendor Determination form not provided</i>	X			None

These financial monitoring procedures apply to both the School Readiness (SR) and Voluntary Prekindergarten (VPK) programs. Chapter 1002, F.S. does not provide specific financial monitoring steps for the federally-funded School Readiness program or the state-funded VPK program. The minimum federal standards have been applied to both programs.

The attached Schedule of Findings contains detailed information about current period and prior period findings. Your entity/ELC must submit a (PCAP) response to DEL within 30 days of receiving this report, if there are current period findings. Contact DEL staff with any questions about the PCAP process.

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Executive Summary

2.0 Observations

Other matters or circumstances may have been noted by us as we completed the indicated monitoring tasks. Detailed information about these observations is provided in the ***Schedule of Observations*** and is summarized here.

Observations from 2021-22 monitoring visit

The monitoring team noted no observations in the current period.

Items for DEL follow-up

The monitoring team noted no follow-up items in the current period.

This monitoring report is intended solely for the information and use of DEL and DEL's management and is not intended to be and must not be used by anyone other than these specified parties.

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Schedule of Findings

II. Schedule of Findings

We performed financial monitoring procedures based on the Testing Procedures included in DEL's SharePoint Coalition Zone. Contact your SharePoint manager for access to the tools via your local SharePoint website.

The monitoring procedures performed included tests of details of transactions, file inspections and interviews with the entity's personnel (1) to determine the status of recommendations from the prior period monitoring visit(s) and (2) to adequately support the current period findings and recommendations. Detailed information for these items is disclosed in the following sections of this report.

1.0 – Preventive/corrective action plan (PCAP) implementation

The current period monitoring procedures were performed to determine if the entity/ELC implemented the required preventive and corrective actions as described in the accepted PCAP from the most recently closed grant program year.

Prior Period Finding # ELC 01-2020-21-001

Financial management systems– *Untimely submission of items requested for the 2020-21 fiscal monitoring*

Finding/Condition: All of the data items requested from the Coalition to prepare for the onsite monitoring visit were not received in a timely manner. The deadline for submission of requested data items was January 25, 2021. All items were filed late.

Status: **Corrective actions resolved.** *Please note: DEL will provide the ELC any related follow-up tasks as part of the FY2021-22 preventive/corrective action plan for this report.*

Prior Period Finding # ELC 01-2020-21-002

Internal Control Environment – *Lack of internal controls evidence – No signatures on Personnel Activity Reports (PARs)*

Finding/Condition: During our detailed testing, we noted incomplete evidence of the Coalition's internal control processes. The monitoring team noted two of five sampled employees lacked evidence of review/approval of monthly personnel activity reports (PARs) with the employees' or their supervisors' signatures as required per ELC policy. *Note: Although the Coalition's documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Status: **Corrective actions resolved.**

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Prior Period Finding # ELC 01-2020-21-003

Internal Control Environment – *Lack of internal controls evidence – Missing documentation of termination checklist for employees*

Finding/Condition: During our detailed testing, we noted incomplete evidence of the Coalition's internal control processes. The monitoring team noted the Coalition could not provide evidence of processes in place to document deactivation of access for two of two sampled terminated employees. *Note: Although the Coalition's documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Status: **Corrective actions resolved.** *Please note: DEL will provide the ELC any related follow-up tasks as part of the FY2021-22 preventive/corrective action plan for this report.*

Prior Period Finding # ELC 01-2020-21-004

Internal Control Environment – *No procurement training*

Finding/Condition: During our detailed testing, we noted incomplete evidence of the Coalition's internal control processes. The Coalition could not provide evidence of recent periodic staff training on procurement-related processes. *Note: Although the Coalition's documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Status: **Corrective actions resolved.** *Please note: DEL will provide the ELC any related follow-up tasks as part of the FY2021-22 preventive/corrective action plan for this report.*

Prior Period Finding # ELC 01-2020-21-005

Internal Control Environment – *Lack of evidence for internal controls – no notification on source of match funds*

Finding/Condition: During our detailed testing, we noted incomplete evidence of the Coalition's internal control processes. Monitors noted the ELC did not have a process or documentation in place to verify matching funds received from the United Way were from sources allowable for match reporting purposes. *Note: Although the Coalition's documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Status: **Corrective actions resolved.** *Please note: DEL will provide the ELC any related follow-up tasks as part of the FY2021-22 preventive/corrective action plan for this report.*

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Prior Period Finding # ELC 01-2020-21-006

Cash management – *Untimely stale checks processing*

Finding/Condition: During detailed testing of cash management activities, the monitors noted instances of noncompliance with the Coalition’s policy for timely bank reconciliation processes. The monitors identified five (5) stale-dated items (totaling \$1,287.12) outstanding for more than 90 days. **Note this is a repeat finding from 2018-19. [See prior year finding #ELC01-2018-19-001]*

Status: **Corrective actions resolved.** *Please note: DEL will provide the ELC any related follow-up tasks as part of the FY2021-22 preventive/corrective action plan for this report.*

Prior Period Finding # ELC 01-2020-21-007

Cost allocation and disbursement testing- *Lack of documentation - No evidence of invoice review by appropriate ELC staff*

Finding/Condition: During our detailed testing over disbursements, we noted two disbursement samples totaling \$265.70 that showed no evidence or documentation of review of the invoice. Per Coalition policy, purchases should be approved by either the Executive Director prior to payment.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 01-2020-21-008

Cost allocation and disbursement testing- *OCA code stipulated on invoice does not agree to the general ledger*

Finding/Condition: During our detailed testing over disbursements, we noted one sampled disbursement totaling \$46,342.80 for which the OCA code stipulated on the supporting documentation was 97QPD, but the code recorded in the general ledger was 97QCR.

Status: **Corrective actions resolved.**

Prior Period Finding # ELC 01-2020-21-009

Cost allocation and disbursement testing- *Missing required procurement process – number of quotes*

Finding/Condition: During our detailed testing over disbursements, we noted missing required federal or state purchasing process and related documentation for one sampled disbursement totaling \$257.60. The transaction had an insufficient number of quotes based on the related procurement amounts.

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Status: Corrective actions resolved.

Prior Period Finding # ELC 01-2020-21-010

Purchasing – Noncompliance with contract and procurement standards and requirements - Sole-sourced contract missing cost/budget/price analysis

Finding/Condition: During detailed testing of procurements, we noted contracts between the ELC and certain vendors were procured using a sole-source method. Based on our inquiries and testing tasks the sole-sourced methods applied are appropriate. However, no documentation is available to verify the required cost/budget/price analysis was performed by staff prior to making the two sampled purchases totaling \$37,453.60.

Status: Corrective actions resolved. *Please note: DEL will provide the ELC any related follow-up tasks as part of the FY2021-22 preventive/corrective action plan for this report.*

Prior Period Finding # ELC 01-2020-21-011

Contracting - Completed Recipient/Subrecipient vs. Vendor Determination form not provided

Finding/Condition: During testing over contracts, we noted the Recipient/Subrecipient vs. Vendor Determination form was not provided for four of four sampled contracts totaling \$115,500.12.

Status: Corrective actions resolved. *Please note: DEL will provide the ELC any related follow-up tasks as part of the FY2021-22 preventive/corrective action plan for this report.*

No findings noted in the current period.

2.0 – Financial management systems

The current period monitoring procedures were performed to gain an understanding of the entity's/ELC's financial and operational environments through review of policies and procedures, observation of processes, document inspection and interviews of entity/ELC personnel.

No findings noted in the current period.

3.0 – Internal control environment

The current period monitoring procedures were performed to gain an understanding of the entity's/ELC's internal control environment through testing of key internal controls and

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observation of entity/ELC's operations to ensure compliance with Federal laws, regulations and grant program compliance requirements.

Finding # ELC 01-2021-22-001

Internal Control Environment – *Lack of internal controls evidence – Missing documentation for deactivating system access for outgoing ELC employees*

Finding/Condition: During our detailed testing, we noted incomplete evidence of the Coalition's internal control processes. *Note: Although the Coalition's documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.*

Criteria: 2020-21 Internal Control Questionnaire (ICQ) – ICQ – Part 4 – Information Technology Question #9 (4th bullet), queries – Does the organization have procedures in place to address and document the tasks that activate access to any production systems for incoming staff or contractors and to deactivate/remove access to all production systems for outgoing employees or contractors?

- Audit trails for all changes to automated security or access. Examples include removal of access privileges, computer accounts and authentication tokens. Other related tasks may include the return of laptops, key fobs, ID badges, etc.

The Coalition answered “Yes” to this question and per queries of the Coalition there are intake/out-take forms in place but the standard processes were not strictly followed. The monitoring team inquired about processes applied for the six sampled employees and noted the following issues.

- Five of the six sampled employees left the Coalition in December 2020.
 - Two of the five employees left after getting COVID-19 during the last two weeks of their employment. Neither had any mobile equipment issued to them and an informal de-activation process was applied.
 - DEL requested a screen shot, email or other support to document the deactivation tasks completed but no files were provided for the sampled employees.

Cause: As a result of the COVID-19 pandemic, remote working, and two terminated employees contracting the virus, tasks to document removal of access privileges could not be completed.

Effect: Insufficient documentation exists to ensure access to both logical and physical assets of the Coalition were removed in a timely manner upon termination. Lack in procedures over terminations could result in harm or theft of the Coalitions data, hardware, or other assets.

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Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm the test results reported here for DEL. Tests indicate 2 of 5 sampled files for exited/terminated employees were missing documentation of the ELC's separation/exit tasks or processes (i.e., activities that indicate access to ELC offices, network systems and other assets/resources has been removed for all outgoing/terminated employees).
2. Review Coalition records for the two terminated employees sampled to identify which ELC exit/separating tasks and processes were applied. Coordinate with DEL to prepare adequate "after-the-fact" documentation for the Coalition's files.
3. Review other Coalition personnel files for the current program year to identify other separated/outgoing or terminated staff members. Determine if other instances of missing or incomplete documentation of separation/exit tasks or processes are found.
4. If instances of missing documentation are noted, prepare a summary to identify these items. The summary should include each impacted ELC employee and the missing documentation noted.
5. Review current Coalition policies and procedures to define the process for terminated employees, which could include the requirement of documentation for deactivation of system access for outgoing ELC employees that may include the return of laptops, key fobs, ID badges, etc. If an employee is not present to initial that these tasks were performed, at a minimum, tasks are to be signed off by the supervisor and IT administrator. Identify portions of staff instructions that may need updates.
6. Submit results of items #2, #3, #4 and #5 to DEL for analysis. Upon review, DEL will provide technical assistance suggestions and documentation instructions (as applicable).
7. Update Coalition policies, procedures and internal controls (as needed) for staff and supervisor instructions for deactivating system access for terminated employees.
8. Conduct staff training to ensure Coalition staff knows about and can follow established or revised internal controls, policies and procedures.

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Schedule of Findings

Finding # ELC 01-2021-22-002

Internal Control Environment – *Lack of internal controls evidence – Missing support to verify allowability for sources of match revenue funds*

Finding/Condition: During our detailed testing, we noted incomplete evidence of the Coalition’s internal control processes. *Note: Although the Coalition’s documentation elements were incomplete for the tested disclosure forms, no instances of impaired operations were identified.* This is a repeat finding from 2020-21. See finding ELC 2020-21-005 for more details.

Criteria: 2020-21 Internal Control Questionnaire (ICQ) – ICQ – Part 5 – Grant Match & Program Requirements Question #1 (1st bullet), queries – Does the organization have a process in place and documentation available to verify the listed basic criteria for acceptable matching activities?

- Matching funds are verifiable from the non-federal entity’s records.

The Coalition answered “Yes” to this question and a copy of the match funding agreement was provided to the monitoring team for inspection (Escambia County annual appropriations total of \$238,875 from the County’s Local Option Sales Tax IV Fund). However, the monitoring team noted documentation was not received from this funding source to confirm the monies received were paid from the intended (and allowable) County funding source.

Cause: No recent notification from the match funder has been obtained from this match funder.

Effect: Noncompliance with federal/state grant program rules for match-raising documentation. Failure to verify the match funds received are from allowable sources increases the Coalition’s risk for receiving match monies from unallowed funding sources.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

1. Confirm the test results reported here for DEL. Tests indicate the ELC did not obtain a recent notification of the source of received match funds.
2. Contact the entity providing the match funding to obtain the necessary documentation to verify monies are from allowable match funding sources. Coordinate with DEL for technical assistance (as needed) with these tasks.
3. Review Coalition records for the current program year to identify other match revenues received. Inspect current files to verify the source(s) of other match funds is included.

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4. If instances of missing documentation are noted, prepare a summary of items found. List should include the match amount(s), the individual donor(s) and the missing match-reporting documentation.
5. Review Coalition's existing internal controls, policies and procedures related to match revenue processing to determine if any revisions are needed.
6. Submit results of items #3, #4 and #5 above to DEL for analysis. Upon review, DEL will provide technical assistance suggestions and documentation instructions (as applicable).
7. Update Coalition policies, procedures and internal controls (as needed).
8. Conduct staff training to ensure Coalition staff knows about and can follow established or revised internal controls, policies and procedures.

4.0 – Cash management

The current period monitoring procedures were performed to determine if sampled documentation demonstrated appropriate and sufficient cash management procedures are in place and being followed. The processes examined include cash management procedures related to sources of other non-grant revenues.

No findings noted in the current period.

5.0 – DEL's statewide information system reporting and reconciliation – N/A for 2021-22

6.0 – Prepaid program items

The current period monitoring procedures were performed to identify any prepaid program activity for this entity. If such activity was found, monitoring procedures were applied to determine if all prepaid program items were appropriately safeguarded, managed, tracked and reported.

Based on results obtained from inquiries made to and an inspection of data items provided by entity/ELC personnel, the monitors noted no current year prepaid program item activity.

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7.0 – Cost allocation and disbursement testing

The current period monitoring procedures were performed to determine if sampled disbursements were appropriately incurred and posted within the entity’s financial records. Sampled items were tested to ensure each activity is allowable, has appropriate approval (including pre-approval from DEL if needed), and meets the period of availability requirements for the grant monies used to fund disbursements. Sampled items are also tested to verify appropriate allocation in accordance with applicable cost principles, grant program compliance requirements and guidance issued by DEL.

No findings noted in the current period.

8.0 – Travel

The current period monitoring procedures were performed to determine if the entity’s sampled travel-related expenditures are paid in accordance with applicable federal/state laws and rules, and entity-established policies.

No findings noted in the current period.

9.0 – Purchasing

The current period monitoring procedures were performed to determine if the sampled procurement transactions comply with the appropriate federal or state procurement laws, as well as the entity’s procurement policies.

Finding # ELC 01-2021-22-003

Purchasing – Noncompliance with contract and procurement standards and requirements - Sole-sourced contract missing cost/budget/price analysis

Finding/Condition: During detailed testing of procurements, we noted one of two sampled Coalition contracts were processed using a sole-source procurement method. However, no documentation is available regarding any cost/budget/price analysis, which are required by state purchasing rules. This is a repeat finding from 2020-21. See finding ELC 2020-21-010 for more details.

- **Date:** 10/17/2020; **GL Code:** 4640 – Furniture & Equipment < \$1K); **Amount:** \$39,122; **Grant period/OCA Code:** 2020-21 /POOL; **Vendor/Payee:** Insight

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Technologies; **Description:** All in One IPADS; **Issue(s):** A cost/budget/price analysis is required by state statutes for non-competitively procedures goods/services that are considered “sole-sourced”.

Criteria: State of Florida’s Dept. of Financial Services (DFS), CFO’s Memorandum No. 03 (2014-15), *Compliance Requirements for Agreements*, also instructs that purchases made with federal/state grant program funds will occur in a manner that ensures fair and reasonable prices.

“(1) Non-competitive procurements and competitive procurements that result in less than 2 responses must be supported by a detailed cost analysis. Costs must be reasonable, necessary and allowable in accordance with state and federal laws, rules and regulations. Agencies must maintain documentation to evidence the agency’s review of individual cost elements included on the detailed budget submitted by the person or entity awarded funding.” *Source: s. 216.3475, F.S.*

- Cost analysis, (i.e., verifying the proposed scope of work or goods/services data and the applicable evaluation of the specific elements of costs and profits is required for all purchases made on a noncompetitive basis.
- A cost/price analysis must be completed by staff prior to receiving any bid or fee information.

Also see Coalition policy manual FIN515.01, “The ELC will adhere to all procurement requirements as set forth by the awarding agency issuing the funds. Vendors for services or commodities will be competitively selected in a manner to provide, to the maximum extent practical, open and free competition. Non-competitive or sole source procurement will be kept to a minimum. Rationale for all non-competitive procurement will be documented according to regulations.”

Cause: Coalition staff were not aware of federal and state grant program purchasing rules, which require the cost/budget/price analysis be performed and documented.

Effect: Noncompliance with Florida’s state purchasing rules and the Coalition’s policies and procedures. Improper procurement procedures and documentation increase the Coalition’s risks for inadvertent staff errors, failure(s) to obtain competitive pricing on goods/services and unauthorized or improper use of federal or state award monies, which could result in potential questioned costs.

Recommendation(s): The Coalition should complete tasks that include, but are not limited to, the following.

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1. Confirm the test results reported here for DEL. Tests indicate the ELC entered into 1 procurement totaling \$39,122.00 for which the cost/budget/price analysis tasks were not performed.
2. Review the contract terms and deliverables received for each of the above-listed agreements to determine what portions of costs incurred are reasonable and necessary. Obtain or prepare a list/breakdown by items and unit costs for review by DEL. Coordinate with DEL as needed for technical assistance to prepare adequate “after-the-fact” documentation for Coalition procurement files.
3. Review Coalition records for the current program year to determine if other procurements occurred using similar processes that omitted the required cost/price analysis tasks.
4. If additional transactions are identified with missing cost/price analysis documentation, prepare a summary list of the instances found. The summary should include details to identify the vendor/payee, grant program(s)/OCAs charged, the date(s), amounts and purpose of each transaction listed.
5. Submit results from items #2, #3 and #4 above (if any) to DEL. Upon review, DEL will provide technical assistance suggestions and instruction on returning any funds incurred for unallowable costs (as applicable). DEL will also provide assistance on applicable federal/state purchasing rules and related documentation requirements.
6. Review the ELC’s internal controls, policies and procedures related to procurements to determine if any revisions are needed. Coordinate with DEL as needed for technical assistance.
7. Update policies, procedures, and internal controls, as appropriate.
8. Conduct training to ensure Coalition staff knows about and can follow established or revised internal controls, policies and procedures.

10.0 – Contracting

The current period monitoring procedures were performed to determine if the sampled contract transactions demonstrate the entity’s contracting processes comply with federal and state requirements, as well as the entity’s own contracting policies.

No findings noted in the current period.

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11.0 – Subrecipient monitoring

The current period monitoring procedures were performed to identify any subrecipient activity for this entity. If such activity was found, monitoring procedures were applied to determine if the entity's disclosure requirements and subrecipient monitoring activities comply with federal grant program requirements, state laws and the entity's own policies and procedures.

Based on results obtained from inquiries made to and an inspection of data items provided by entity personnel, the monitors noted no current year subrecipient activity.

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Schedule of Observations

III. Schedule of Observations

1.0 Observations from 2021-22 monitoring visit

The monitoring team noted no observations in the current period.

2.0 Items for DEL follow-up

The monitoring team noted no items for DEL follow-up in the current period.