

**Independent Accountants' Report on
Financial Compliance Advisory Services**

**Children's Forum
(CF)**

2021-22 Financial Monitoring Report
Period Reviewed: December 1, 2020 – October 31, 2021

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February 11, 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 Children's Forum (the Entity or the Forum). These services were contracted by the Office of Early Learning (DEL) to comply with its 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*.

These advisory services were conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. DEL is solely responsible for the sufficiency of the procedures performed. Consequently, we make no representation regarding the sufficiency of the procedures performed, either for the purpose for which this report has been requested or for any other purpose.

On February 8, 2022 through February 11, 2022, we visited the Forum and performed financial compliance consulting services as summarized in DEL's 2021-22 Onsite Financial Monitoring Tool for the period December 1, 2020, through October 31, 2021. Detailed descriptions of the procedures performed and our related findings begin on page 6 of this report.

These consulting procedures were not designed to express an opinion on the business, operational, and internal control risks associated with the Forum'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 to 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.

Thomas Howell Ferguson P.A.

Thomas Howell Ferguson P.A.
Tallahassee, Florida

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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.

Children’s Forum (CF)		
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	-	-
3.0 – Internal control environment	1	-
4.0 – Cash management	-	-
5.0 – DEL’s statewide information system ¹	N/A	N/A
6.0 – Prepaid program items	-	-
7.0 – Cost allocation and disbursement testing	-	-
8.0 – Travel	-	-
9.0 – Purchasing	-	-
10.0 – Contracting	-	-
11.0 – Subrecipient monitoring	-	-
TOTAL	1	-

(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.

Children’s Forum (CF)				
Status of Prior Period Findings				
Finding	Resolved	Partially Resolved	Unresolved	New Finding
CF 2020-21-001 Internal Control environment – <i>Incomplete documentation of position descriptions</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 must submit a (PCAP) response to DEL within 30 days of receiving this report, if there are has 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 items for DEL follow-up 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 implemented the required preventive and corrective actions as described in the accepted PCAP from the most recently closed grant program year.

Prior Period Finding # CF 2020-21-001

Internal control environment– *Incomplete documentation of position descriptions*

Finding/Condition: During detailed testing, we noted incomplete evidence of the Forum’s internal controls process for formal documented and annual reviews of job responsibilities with Forum employees. *Note: Although the Forum’s documentation elements were incomplete for three of five employees tested, no instances of impaired operations were noted.*

Status: **Corrective actions resolved.**

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 financial and operational environments through review of policies and procedures, observation of processes, document inspection and interviews of Entity personnel.

No findings noted in the current period.

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Schedule of Findings

3.0 – Internal control environment

The current period monitoring procedures were performed to gain an understanding of the Entity’s internal control environment through testing of key internal controls and observation of Entity’s operations to ensure compliance with Federal laws, regulations and grant program compliance requirements.

No findings noted in the current period.

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 personnel, the monitors noted no current year prepaid program item activity.

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 the 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

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Schedule of Findings

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.

No findings noted in the current period.

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.

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.

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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.