

# MEMORANDUM

JG/2022-2023/M029

November 23, 2022

**TO:** The Honorable Chair and Members of The School Board of Miami-Dade County, Florida

Members of The School Board Audit and Budget Advisory Committee

Dr. Jose L. Dotres, Superintendent of Schools

**FROM:** Jon Goodman, Chief Auditor   
Office of Management and Compliance Audits

**SUBJECT: STATE OF FLORIDA AUDITOR GENERAL – REPORT NO. 2023-026, ISSUED SEPTEMBER 2022 – ADMINISTRATION OF THE FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM AND STUDENT ASSISTANCE GRANT PROGRAMS**

The State of Florida Auditor General conducted an operational audit from April 2021 through July 2022, which focused on the administration of the Florida Bright Futures Scholarship Program, Florida Public Student Assistance Grant Program (FSAG - Public Program), and Florida Public Postsecondary Career Education Student Assistance Grant Program (FSAG - Career Ed Program) by Florida public educational institutions for the fiscal years ended June 30, 2020, and June 30, 2021. The audit report was issued in September 2022. The applicable Florida public educational institutions included the 12 public universities and 28 public colleges that administer the Bright Futures Scholarship and FSAG-Public Programs; and the 28 public colleges and 30 district school boards (DSBs) that administer the FSAG – Career Ed Program.

Regarding the audit of the FSAG – Career Ed Program, this was the only portion of the audit applicable to and involving Miami-Dade County Public Schools (M-DCPS), as the School Board of Miami-Dade County was one of the three district school boards selected for audit. The audit of the FSAG – Career Ed Program generated the following finding: *“Five of the 40 public universities and colleges and the 3 district school boards selected for audit did not always comply with State law and FDOE policies by timely submitting to the FDOE Disbursement Enrollment Reports for respective programs. In addition, 1 of these 43 institutions did not timely submit certain grade and hours reports to the FDOE contrary to State Board of Education rules and FDOE policies.”*

Within 30 days after the end of regular registration each term, institutions are required to report to the FDOE students eligible for FSAG – Career Ed Program including students eligible but not awarded, and the amount of funds disbursed to each student recipient. Any moneys not disbursed for eligible students must be returned to the FDOE within a specified number of days and the related term. Enrolled hours, earned hours, and grade point averages must also be reported. The number of hours enrolled and the amount of funds disbursed to each student are to be reported on the Disbursement Eligibility Report

(DER). In addition to the DERs, grade and hours reports for award recipients must be submitted to the FDOE within 30 days after the last day of a set term. In some instances, M-DCPS was found to have untimely submitted DERs, ranging from 13 to 79 days late, and grade and hours report records at its seven career centers were not always submitted to the FDOE by the required due dates, ranging from 14 to 141 days late. Procedural difficulties due to the COVID-19 pandemic were provided as a primary reason for the delayed submittal of the records.

The Superintendent's audit response, dated August 26, 2022, stated that corrective action would be implemented. At the seven technical colleges, M-DCPS' procedures will be enhanced so that each financial aid officer understands the importance of timely filing the DERs and Grade and Hours Reports with the FDOE. District Management will conduct periodic trainings with financial aid officers to establish best practices for this process. And since continued award eligibility is based on the timely submission of the reports, they will also conduct regular meetings with the financial aid officers to ensure an understanding of the program requirements and promote compliance with applicable Florida Statutes, State Board of Education Rules, and FDOE Regulations.

Please, do not hesitate to contact my office via telephone at (305) 995-1436 or via email at [jgoodman@dadeschools.net](mailto:jgoodman@dadeschools.net) should you have any questions or require additional information.

JG/EMS:em  
Attachment

cc: Mr. Ron Y. Steiger  
Dr. John D. Pace III  
Mr. René Mantilla  
Ms. Elvira M. Sanchez

**ADMINISTRATION OF THE  
FLORIDA BRIGHT FUTURES  
SCHOLARSHIP PROGRAM AND  
STUDENT ASSISTANCE GRANT PROGRAMS**

By Florida Public Educational Institutions



Sherrill F. Norman, CPA  
Auditor General

This audit was coordinated by Stellar Lee, CPA.

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# ADMINISTRATION OF THE FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM AND STUDENT ASSISTANCE GRANT PROGRAMS

By Florida Public Educational Institutions

## SUMMARY

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This operational audit focused on the administration of the Florida Bright Futures Scholarship Program, Florida Public Student Assistance Grant Program (FSAG – Public Program), and Florida Public Postsecondary Career Education Student Assistance Grant Program (FSAG – Career Ed Program) by Florida public educational institutions<sup>1</sup> for the fiscal years ended June 30, 2020, and June 30, 2021, and included a follow-up on Bright Futures Scholarship Program findings noted in our report No. 2021-044. Our operational audit disclosed the following:

**Finding 1:** Palm Beach State College (PBSC) and Pasco-Hernando State College (PHSC) retained undisbursed FSAG – Public Program advances totaling \$1.3 million and \$0.9 million, respectively, without considering eligible students who could have used those advances for educational purposes. In addition, PBSC and PHSC did not remit the undisbursed advances to the FDOE until 6 months and 112 days, respectively, after the required due dates.

**Finding 2:** Eight of the 40 public universities and colleges did not comply with State law and FDOE policies by timely refunding Bright Futures Scholarship Program funds to the FDOE for courses dropped by students or courses from which students withdrew after the end of the drop and add period. The untimely refunds ranged from \$1,163 to \$24,824 and were made an average of 33 days after the required due dates.

**Finding 3:** Contrary to State law, 5 of the 40 public universities and colleges untimely remitted undisbursed Bright Futures Scholarship Program advances totaling \$90,494 to the FDOE, an average of 47 days after the required due dates.

**Finding 4:** Five of the 40 public universities and colleges and the 3 district school boards selected for audit did not always comply with State law and FDOE policies by timely submitting to the FDOE Disbursement Enrollment Reports for respective programs. In addition, 1 of those 43 institutions did not timely submit certain grade and hours reports to the FDOE contrary to State Board of Education rules and FDOE policies.

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<sup>1</sup> The applicable Florida public educational institutions include the 12 public universities and 28 public colleges that administer the Bright Futures Scholarship and FSAG – Public Programs; and the 28 public colleges and 30 district school boards (DSBs) that administer the FSAG – Career Ed Program. Since the FSAG – Career Ed Program disbursements were significantly less than Bright Futures Scholarship and FSAG – Public Program disbursements, we selected the 3 DSBs and 1 public college that, in total, disbursed 27 percent of the Program's disbursements for each of the 2019-20 and 2020-21 fiscal years and examined the FSAG – Career Ed Program records at those institutions. (See **EXHIBIT C**).

## BACKGROUND

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### FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM

The Legislature established the Florida Bright Futures Scholarship Program<sup>2</sup> to provide lottery-funded scholarships to any Florida high school graduate who merits recognition of high academic achievement and enrolls in a degree, certificate, or applied technology program at an eligible Florida public or private educational institution. The Bright Futures Scholarship Program consists of four award types: the Florida Academic Scholarship, the Florida Medallion Scholarship, the Florida Gold Seal CAPE Scholarship, and the Florida Gold Seal Vocational Scholarship.

For the 2019-20 fiscal year, Florida's 40 public universities and colleges disbursed Bright Futures Scholarship Program awards totaling \$562,396,190 for 103,628 students,<sup>3</sup> with the amounts disbursed by the universities and colleges totaling \$538,856,972 and \$23,539,218, respectively.<sup>4</sup> For the 2020-21 fiscal year, the institutions disbursed Bright Futures Scholarship Program awards totaling \$589,793,355 for 111,244 students,<sup>5</sup> with the amounts disbursed by the universities and colleges totaling \$567,043,023 and \$22,750,332, respectively.<sup>6</sup>

The Florida Department of Education (FDOE) determines the eligibility of students based on general criteria for Bright Futures Scholarship Program awards and specific criteria for each scholarship type. After students qualify for an award, they must continue to meet eligibility criteria for renewal awards. Renewal awards eligibility criteria include achieving and maintaining specified grade point averages and completing at least 24 semester credit hours in the last academic year in which the student earned a scholarship if enrolled full time, or a prorated number of credit hours as determined by the FDOE if the student was enrolled less than full time for any part of the academic year.

The FDOE is responsible for administering the Bright Futures Scholarship Program and the disbursement and reconciliation process. Each term, the FDOE provides to the institutions a list of eligible students and advances scholarship award moneys for eligible students enrolled at each respective institution. The institutions are to verify that the students have enrolled in the required number of hours to receive the scholarship, calculate the amount of the disbursement based on the type of scholarship for which the student was eligible, and disburse the money for the student. Any moneys not disbursed for eligible students for the Fall and Spring Terms must be returned to the FDOE within 60 days after the end of the regular registration period and, for the Summer Term, within 30 days after the end of that Term. Unless the FDOE grants a student an exception, institutions must return Bright Futures Scholarship Program funds to the FDOE within 30 days after the end of a term for courses dropped by a student or courses from which a student withdrew after the end of the drop and add period. For certain award overpayments, such as overpayments that occur because scholarship recipients withdrew from courses after term end due to extenuating circumstances, the refund must be made within 60 days of the date the overpayment was discovered, unless an exception is granted by the FDOE. The institutions are also required to report

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<sup>2</sup> Section 1009.53, Florida Statutes.

<sup>3</sup> FDOE Office of Student Financial Assistance, *2019-20 End-of-Year Report*.

<sup>4</sup> We compiled the total 2019-20 Bright Futures Scholarship Program award disbursements from the institutions' records.

<sup>5</sup> FDOE Office of Student Financial Assistance, *2020-21 End-of-Year Report*.

<sup>6</sup> We compiled the total 2020-21 Bright Futures Scholarship Program award disbursements from the institutions' records.



disbursements, enrolled hours, earned hours, and grade point averages to the FDOE. **EXHIBIT A** to this report provides a summary of the Bright Futures Scholarship Program awards advances and disbursements reported by each institution for the 2019-20 and 2020-21 fiscal years.

**FLORIDA PUBLIC STUDENT ASSISTANCE GRANT PROGRAM AND  
FLORIDA PUBLIC POSTSECONDARY CAREER EDUCATION  
STUDENT ASSISTANCE GRANT PROGRAM**

The Legislature established the Florida Public Student Assistance Grant Program (FSAG – Public Program)<sup>7</sup> to provide financial assistance for degree-seeking, Florida resident, undergraduate students who attend a Florida public university or college. The Legislature also established the Florida Public Postsecondary Career Education Student Assistance Grant Program (FSAG – Career Ed Program)<sup>8</sup> to provide financial assistance for certificate-seeking, Florida resident, students at a Florida public college or career center operated by a district school board (DSB).

Pursuant to State law,<sup>9</sup> the FDOE must distribute FSAG – Public Program and FSAG – Career Ed Program funding in accordance with a formula approved by the State Board of Education (SBE) that establishes a minimum base allocation for each institution at 90 percent of its previous fiscal year disbursements or a proportional amount when funds are insufficient to make such allocation. From remaining funds, each institution will receive a proportional amount based on the average number of full-time equivalent disbursed students and total number of unfunded eligible students reported by each institution for the prior 3 years. FSAG allocation amounts each year are dependent upon the approved State budget.

For the 2019-20 fiscal year, Florida's 40 public universities and colleges disbursed FSAG – Public Program awards totaling \$235,323,458 for 149,179 students,<sup>10</sup> with the amounts disbursed by the universities and colleges totaling \$122,288,107 and \$113,035,351, respectively.<sup>11</sup> For the 2020-21 fiscal year, the institutions disbursed FSAG – Public Program awards totaling \$233,373,015 for 142,931 students,<sup>12</sup> with the amounts disbursed by the universities and colleges totaling \$121,990,304 and \$111,382,711, respectively.<sup>13</sup>

For the 2019-20 fiscal year, 30 DSBs and the 28 public colleges disbursed FSAG – Career Ed Program awards totaling \$3,150,251 for 4,491 students, with the amounts disbursed by the DSBs and colleges totaling \$2,347,802 and \$802,449, respectively.<sup>14</sup> For the 2020-21 fiscal year, the 30 DSBs and 28 colleges disbursed FSAG – Career Ed Program awards totaling \$3,163,702 for 4,010 students, with the amounts disbursed by the DSBs and colleges totaling \$2,368,095 and \$795,607, respectively.<sup>15</sup>

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<sup>7</sup> Section 1009.50, Florida Statutes.

<sup>8</sup> Section 1009.505, Florida Statutes.

<sup>9</sup> Sections 1009.50(4)(a) and 1009.505(4)(a), Florida Statutes.

<sup>10</sup> FDOE Office of Student Financial Assistance, *2019-20 End-of-Year Report*.

<sup>11</sup> We compiled the total 2019-20 FSAG award disbursements from institution records.

<sup>12</sup> FDOE Office of Student Financial Assistance, *2020-21 End-of-Year Report*.

<sup>13</sup> We compiled the total 2020-21 FSAG award disbursements from institution records.

<sup>14</sup> FDOE Office of Student Financial Assistance, *2019-20 End-of-Year Report*.

<sup>15</sup> FDOE Office of Student Financial Assistance, *2020-21 End-of-Year Report*.

For the 2019-20 and 2020-21 fiscal years, FSAG – Public Program and FSAG – Career Ed Program award amounts ranged from \$200 to the maximum award amount of \$2,610 and \$3,260, respectively, established by the General Appropriations Acts.<sup>16</sup> To be eligible, students must demonstrate a substantial financial need by completing the Free Application for Federal Student Aid (FAFSA) each year. Institutions determine student eligibility based on information from the FAFSA, cumulative grade point average, and earned credit information, considering the expected family contribution cut-off established by the FDOE. The institutions then estimate individual award amounts taking into consideration a standard cost of education budget and a student's expected family contribution and other estimated grants and scholarship amounts including amounts awarded by the Federal Pell Grant.<sup>17</sup> Renewal eligibility criteria to determine whether students continue to meet eligibility requirements include achieving and maintaining specified grade point averages and completing at least 24 semester credit hours in the last academic year if enrolled full time or, if the student was enrolled less than full time for any part of the academic year, a prorated number of credit hours determined by the FDOE.

Within 30 days after the end of regular registration each term,<sup>18</sup> institutions are required to report to the FDOE students eligible for FSAG – Public Program and FSAG – Career Ed Program funding, including students eligible but not awarded, and the amount of funds disbursed to each student recipient. Institutions are also required to report to the FDOE enrolled hours, earned hours, and grade point averages. Any moneys not disbursed for eligible students for the Fall and Spring Terms must be returned to the FDOE within 60 days after the end of regular registration each Spring Term. Institutions may use undisbursed FSAG – Public Program advances for the subsequent Summer Term if the institution submits to the FDOE documentation of plans to disburse awards to students. Any undisbursed funds for the Summer Term must be returned within 30 days after the end of that Term. **EXHIBIT B** to this report provides a summary of the FSAG – Public Program advances and disbursements reported by each Florida public university and college for the 2019-20 and 2020-21 fiscal years. **EXHIBIT C** to this report provides a summary of the FSAG – Career Ed Program advances and disbursements reported by Florida's 30 participating DSBs and 28 public colleges for the 2019-20 and 2020-21 fiscal years.

## ***FINDINGS AND RECOMMENDATIONS***

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### **Finding 1: Florida Public Student Assistance Grant Program**

As discussed in the **BACKGROUND** section of this report, the Florida Department of Education (FDOE) allocates Florida Public Student Assistance Grant Program (FSAG – Public Program) funds to each eligible institution using a formula approved by the State Board of Education (SBE).<sup>19</sup> According to FDOE procedures,<sup>20</sup> annual allocations are split evenly across each institution term, for example, an institution's Fall Term amounts will represent 50 percent of its annual allocation. The FDOE requires

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<sup>16</sup> Chapter 2019-115, Laws of Florida, Specific Appropriation 75, and Chapter 2020-111, Laws of Florida, Specific Appropriation 74.

<sup>17</sup> SBE Rules 6A-20.031(6) and 20.0071(6), Florida Administrative Code.

<sup>18</sup> SBE Rules 6A-20.031(7) and 20.0071(7), Florida Administrative Code.

<sup>19</sup> Section 1009.50(4)(a), Florida Statutes.

<sup>20</sup> FDOE Memorandum for 2020-21 FSAG allocations, dated August 2020.



each institution to reconcile<sup>21</sup> FSAG – Public Program funds received with funds disbursed to students and to return any unused funds to the FDOE.

State law<sup>22</sup> requires an institution receiving funds to certify the amount of funds disbursed to each student and remit any undisbursed advances to the FDOE within 60 days after the end of regular registration each Spring Term. The institution may use undisbursed advances for the subsequent Summer Term if the institution submits to the FDOE documentation of plans to disburse awards to students. Any undisbursed funds for the Summer Term must be returned within 30 days after the end of that Term. In addition, SBE rules<sup>23</sup> require an institution to remit refunds to the FDOE within 60 days of the date of the transmittal of supplemental funding. The FDOE may suspend or revoke an institution's eligibility to receive future FSAG – Public Program funds if an institution has not complied with requirements in State law.<sup>24</sup>

The 40 public universities and colleges received FSAG – Public Program fund advances totaling \$235.4 million for the 2019-20 fiscal year and \$235.6 million for the 2020-21 fiscal year. Our examination of records at the 40 institutions disclosed that most of the institutions disbursed their available FSAG – Public Program funds to eligible students and, if required, timely returned unused funds to the FDOE. However, we noted that 2 of the 40 institutions did not disburse all available FSAG – Public Program funds to eligible students and did not timely return undisbursed FSAG – Public Program fund advances to the FDOE. Specifically:

- Palm Beach State College (PBSC) received advances of FSAG – Public Program funds totaling \$9.4 million for each of the 2019-20 and 2020-21 fiscal years. For the 2019-20 fiscal year, the PBSC disbursed all \$9.4 million for 7,470 students. However, PBSC personnel did not timely reconcile the 2020-21 year funds received with funds disbursed to students and, as a result, the FDOE withheld 2021-22 fiscal year FSAG – Public Program funding until PBSC personnel reconciled the 2020-21 funds to FDOE records and refunded undisbursed Program funding totaling \$1.3 million to the FDOE on March 16, 2022. However, the PBSC refund was 6 months after the required due date, which in this instance was 30 days after the end of the Summer Term.

In addition, PBSC personnel reported no unfunded eligible students for the 2020-21 fiscal year.<sup>25</sup> Consequently, since the FDOE allocation formula includes consideration of prior year disbursements and reported unfunded eligible students, the PBSC 2021-22 fiscal year FSAG – Public Program fund allocation amount was \$8.5 million, or \$0.9 million less than the previous year.

In response to our inquiries, PBSC personnel indicated that the PBSC experienced a major information technology (IT) system change and Office of Financial Aid personnel turnover, which caused delays in correcting data and reconciling funds and made it difficult to identify unfunded eligible students. Consequently, the PBSC decided to refund the unused moneys to prevent any further delay in receiving 2021-22 fiscal year funding.

- Pasco-Hernando State College (PHSC) received advances of FSAG – Public Program funds totaling \$2.2 million for each of the 2019-20 and 2020-21 fiscal years. The PHSC disbursed all \$2.2 million of the 2019-20 fiscal year fund advances for 1,324 students. However, for the

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<sup>21</sup> The FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* – Institutional Responsibilities and Procedures.

<sup>22</sup> Section 1009.50(4)(d), Florida Statutes.

<sup>23</sup> SBE Rule 6A-20.031(7), Florida Administrative Code.

<sup>24</sup> Section 1009.50(4)(e), Florida Statutes.

<sup>25</sup> PBSC information in the FDOE Office of Student Financial Assistance, *2020-21 End-of-Year Report*.

2020-21 fiscal year, the PHSC disbursed \$1.3 million for 673 students and identified and reported another 2,727 students<sup>26</sup> who, although eligible, did not receive disbursements from the remaining \$0.9 million.

In addition, we found that, contrary to State law and SBE rules, the \$0.9 million undisbursed amount was not remitted to the FDOE until September 21, 2021, 112 days after the required due date, which in this instance was 60 days from the date of the transmittal of supplemental funding. Consequently, since the FDOE allocation formula includes consideration of prior fiscal year disbursements, the 2021-22 fiscal year FSAG – Public Program fund allocation amount for the PHSC was \$1.4 million, or \$0.8 million less than the previous year.

In response to our inquiries, PHSC personnel indicated that, because the Spring Term funding allocation was received after that Term began, they were unable to put a plan in place to award the undisbursed funds. PHSC personnel also indicated that, due to implementing a new student IT system during Summer 2021, they decided to return the money instead of manually processing disbursements; however, due to oversight, the remittance request was misplaced and processed late. Notwithstanding, since the FDOE allocation procedures<sup>27</sup> provided at the beginning of the Fall 2020 Term indicated that an institution's Fall Term amounts represent 50 percent of the annual allocation, the PHSC should have known the amount of the Spring Term allocation and planned to award eligible students in the Spring and Summer Terms.

Because the FSAG – Public Program funding allocation is based on previous fiscal year disbursements to each institution and the number of eligible students reported to the FDOE, it is important that institutions report all eligible students and disburse available funds to those students. Absent timely reconciliation of funds received with funds disbursed to students and timely refunds and remittances to the FDOE, institutions cannot demonstrate compliance with State law, SBE rules, and FDOE policies and the FDOE may reduce future funding. In addition, timely reconciling disbursed amounts and returning unused FSAG – Public Program funds allows the FDOE to allocate those funds to other institutions with unfunded eligible students.

**Recommendation: Management at the PBSC and PHSC should enhance procedures to ensure that all students eligible for the FSAG – Public Program are reported to the FDOE, funds are disbursed to the eligible students, funds received from the FDOE are timely reconciled with funds disbursed to students, and undisbursed advances are timely refunded and remitted to the FDOE.**

## **Finding 2: Bright Futures Scholarship Program Refunds**

State law<sup>28</sup> requires the FDOE to transmit, before the registration period each term, payment for the Florida Bright Futures Scholarship Program awards to each institution, except that the FDOE may withhold payment if the receiving institution fails to report or to make refunds to the FDOE as required. Within 30 days after the end of each term, an institution is to refund the FDOE for any Bright Futures Scholarship Program funds received for courses dropped by a student or courses from which a student withdrew after the end of the drop and add period, unless the FDOE granted the student an exception.

<sup>26</sup> PHSC information in the FDOE Office of Student Financial Assistance, *2020-21 End-of-Year Report*.

<sup>27</sup> FDOE Memorandum for 2020-21 FSAG allocations, dated August 2020.

<sup>28</sup> Section 1009.53(5), Florida Statutes.

In addition, pursuant to SBE rules<sup>29</sup> and FDOE policies,<sup>30</sup> refunds for certain award overpayments<sup>31</sup> are to be made within 60 days of the date the overpayment was discovered. During the 2019-20 and 2020-21 fiscal years, the 40 public universities and colleges refunded the FDOE Bright Futures Scholarship Program funds totaling \$13 million because students dropped or withdrew from courses.

As part of our audit, we evaluated the timeliness of institution refunds for the Fall 2019 through Summer 2021 Terms and found that most of the 40 public universities and colleges timely refunded amounts to the FDOE as required. However, 3 public universities and 5 public colleges did not refund Bright Futures Scholarship Program funds, ranging from \$1,163 to \$24,824, until an average of 33 days after the required due dates. Table 1 identifies the 8 institutions and, for the terms for which the Bright Futures Scholarship Program funds were received, the total amount untimely refunded and the number of days the refunds were late.

**Table 1**  
**Bright Futures Scholarship Program Untimely Refunds**  
**For the Fall 2019 Through Spring 2021 Terms**

Institution	Fall 2019		Spring 2020		Summer 2020		Fall 2020		Spring 2021	
	Amount Refunded	Days Late	Amount Refunded	Days Late	Amount Refunded	Days Late	Amount Refunded	Days Late	Amount Refunded	Days Late
Florida Atlantic University	\$ 4,559	13	\$11,289	8	\$ -	-	\$ -	-	\$ -	-
Florida Gulf Coast University	-	-	-	-	-	-	-	-	1,388	37
University of North Florida	-	-	-	-	24,824	18	-	-	-	-
Miami Dade College	12,016	12	-	-	-	-	-	-	-	-
North Florida College	-	-	-	-	-	-	-	-	1,163	24
Palm Beach State College	-	-	5,619	10	-	-	-	-	-	-
Polk State College	-	-	-	-	2,836	40	1,342	151	-	-
St. Johns River State College	7,604	19	-	-	-	-	-	-	-	-

Source: Auditor-compiled information from institution records.

In response to our inquiries, personnel at the 8 institutions provided various explanations for the delayed refunds. Specifically, University of North Florida personnel indicated that the delayed refunds occurred because of system programming errors, Florida Gulf Coast University and Miami Dade College staff attributed the delays to staff oversights, and personnel at the other 5 institutions cited other procedural difficulties caused by, for example, new staff who lacked sufficient training and the COVID-19 pandemic. Absent timely refunds to the FDOE, institutions cannot demonstrate compliance with State law and FDOE policies, and the FDOE may withhold payment. We noted a similar finding for Florida Gulf Coast University and St. Johns River State College in our report No. 2021-044.

**Recommendation: Management at the applicable institutions should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for**

<sup>29</sup> SBE Rule 6A-20.002(1)(k), Florida Administrative Code.

<sup>30</sup> FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* – General State Policies: Refund.

<sup>31</sup> Such overpayments occur, for example, when scholarship recipients withdraw from courses after term end due to extenuating circumstances defined by institution policies.

**courses dropped by students and courses from which students withdrew after the end of the drop and add period. Such enhancements should include appropriate training to help staff minimize the number of system programming errors and ensure that institution personnel understand Program requirements, including refund due dates.**

### **Finding 3: Remittance of Undisbursed Bright Futures Scholarship Program Advances**

State law<sup>32</sup> requires an institution receiving Bright Futures Scholarship Program funds for the Fall and Spring Terms to remit any undisbursed advances to the FDOE within 60 days after the end of the regular registration period and, for the Summer Term, within 30 days after the end of that Term. The 40 public universities and colleges remitted to the FDOE undisbursed advances totaling \$4.5 million for the 2019-20 and 2020-21 fiscal years.

Our examination of public university and college records disclosed that, although most of the 40 institutions timely remitted undisbursed Bright Futures Scholarship Program advances to the FDOE when required, 5 institutions did not always ensure that undisbursed advances were remitted by the required due dates. Specifically, for the Fall 2019 Term, Northwest Florida State College remitted 20 days late undisbursed advances totaling \$33,044; South Florida State College remitted 23 days late undisbursed advances totaling \$6,469; and The College of the Florida Keys remitted 6 days late undisbursed advances totaling \$5,639. In addition, for the Summer 2020 Term, Florida Agricultural and Mechanical University remitted 108 days late undisbursed advances totaling \$31,767 and for the Summer 2021 Term, Florida Gulf Coast University remitted 77 days late undisbursed advances totaling \$13,575.

In response to our inquiries, institution personnel indicated that the delayed remittances occurred because of oversights, staff turnover, or procedural difficulties related to the COVID-19 pandemic. Absent timely remittances of undisbursed Bright Futures Scholarship Program advances to the FDOE, institutions cannot demonstrate compliance with State law and the FDOE may withhold payment. We noted a similar finding for Northwest Florida State College in our report No. 2021-044.

**Recommendation: Management at the applicable institutions should enhance procedures to ensure that undisbursed Bright Futures Scholarship Program advances are timely remitted to the FDOE. Such enhancements should include appropriate training to ensure that institution personnel understand Program requirements, including the due dates for remitting undisbursed advances.**

### **Finding 4: Disbursement Eligibility and Grade and Hours Reports**

State law<sup>33</sup> requires an institution to certify to the FDOE the eligibility status of each student who receives a Bright Futures Scholarship, FSAG – Public, or FSAG – Career Ed Program award and the amount of funds disbursed to each student within 30 days after the end of regular registration each term. The number of hours enrolled and the amount of funds disbursed to each student are to be reported on the Disbursement Eligibility Report (DER) for each scholarship and grant program.

<sup>32</sup> Section 1009.53(5)(b), Florida Statutes.

<sup>33</sup> Sections 1009.50(4)(d), 1009.505(4)(d), and 1009.53(5)(a), Florida Statutes.

As part of our audit, we examined documentation supporting DER submittals for the Fall 2019 through Summer 2021 Terms for each applicable program at the 40 public universities and colleges and 3 DSBs.<sup>34</sup> We found that most institutions timely submitted the DER for each applicable program; however, 5 institutions submitted DERs to the FDOE 9 to 99 days after the required due dates. Table 2 identifies the 5 institutions and, for the respective program, the number of total, tested, and untimely submitted DERs; the applicable terms; and the number of days the DERs were late.

**Table 2**  
**Untimely Submittals of Disbursement Eligibility Reports**  
**For the Fall 2019 Through Summer 2021 Terms**

Institution	Program	Number of DERs <sup>a</sup>		Untimely Submitted DERs		
		Total	Tested	Total	Term	Days Late (Average)
Florida Atlantic University	Bright Futures	6 batch submittals	6	1	Fall 2019	17
Daytona State College	Bright Futures	6 batch submittals	6	2	Fall 2019 and Summer 2020	9 and 23
	FSAG – Public	4 batch submittals	4	1	Fall 2019	15
South Florida State College	Bright Futures	254	254	67	Fall 2019, Summer 2020, Fall 2020, and Spring 2021	9 – 99 (33)
Broward County District School Board	FSAG – Career Ed	243	11	8	Fall 2019, Spring 2020, and Fall 2020	25 – 32 (27)
Miami-Dade County District School Board	FSAG – Career Ed	833	13	3	Fall 2019 and Fall 2020	13 - 79 (49)

<sup>a</sup> DERs are generally completed via the State Student Financial Aid Database Web site and may be submitted individually for each student, or submitted in batch which contains all student DERs for one or more programs each term. Two of the 5 institutions submitted DERs in batch and the other 3 institutions submitted DERs in individual student basis.

Source: Auditor-compiled information from FDOE records.

In response to our inquiries, institution personnel indicated that DER delays were caused by, for example, personnel misunderstanding the reporting requirement or procedural difficulties, including personnel turnover due to the COVID-19 pandemic.

In addition to the DERs, pursuant to SBE rules<sup>35</sup> and FDOE policies,<sup>36</sup> an institution is required to submit to the FDOE grade and hours reports for award recipients no later than 30 days after the last day of classes for the second term, or the equivalent. The grade point averages and credit hours earned information in the reports is used to establish a student's continued award eligibility.

Our examination of grade and hours report records for the Fall 2019 through Summer 2021 Terms at the 43 institutions disclosed that most institutions timely submitted the reports; however, the Miami-Dade County DSB did not always ensure that the reports for FSAG – Career Ed students at its seven career centers were submitted by the required due dates. Specifically, from the 618 grade and hours reports

<sup>34</sup> From the 30 participating DSBs, Broward, Miami-Dade, and Orange County DSBs were the 3 DSBs selected for examination.

<sup>35</sup> SBE Rule 6A -20.002(1)(i), Florida Administrative Code.

<sup>36</sup> FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* – Institutional Responsibilities and Procedures.

for the 543 FSAG – Career Ed students, we selected and examined records supporting 11 grade and hours reports for 10 students. We found that 6 of the 11 reports for two of the seven career centers were submitted 14 to 141 days late, or an average of 44 days late. In response to our inquiries, institution personnel indicated that the delayed submittal of the reports occurred because of procedural difficulties due to the COVID-19 pandemic.

Absent timely submittal of required DERs and grade and hours reports to the FDOE, institutions cannot demonstrate compliance with State law and the FDOE's ability to compile timely State scholarship and grant program funding and related student eligibility information may be limited.

**Recommendation: Applicable public university, public college, and district school board management should establish or enhance procedures to ensure that the DERs and grade and hours reports are timely filed with the FDOE. Procedural changes should include appropriate training to help staff understand program requirements and promote compliance with applicable Florida Statutes, SBE rules, and FDOE policies.**

## ***PRIOR AUDIT FOLLOW-UP***

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Except as noted in Findings 2 and 3, the public universities and colleges had taken corrective actions for the findings included in our report No. 2021-044 for the institutions' administration of the Florida Bright Futures Scholarship Program. Specifically, as noted in Finding 2, a similar finding was noted at Florida Gulf Coast University and St. Johns River State College (Finding 1 in report No. 2021-044), and as noted in Finding 3, a similar finding was noted at Northwest Florida State College (Finding 2 in report No. 2021-044).

## ***OBJECTIVES, SCOPE, AND METHODOLOGY***

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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. Pursuant to Sections 1009.53(5)(c), 1009.50(4)(e), and 1009.505(4)(e), Florida Statutes, we conducted an operational audit of the administration of the Florida Bright Futures Scholarship Program, Florida Public Student Assistance Grant Program (FSAG – Public Program), and the Florida Public Postsecondary Career Education Student Assistance Grant Program (FSAG – Career Ed Program) by applicable Florida public educational institutions for the fiscal years ended June 30, 2020, and June 30, 2021.

For the Bright Futures Scholarship and FSAG – Public Programs, we examined records for all 12 public universities and 28 public colleges in Florida. The 28 public colleges and 30 district school boards (DSBs) participated in the FSAG – Career Ed Program and, for audit testing, we selected the 3 DSBs and 1 public college that disbursed, in total, 27 percent of the Program's disbursements for each of the 2019-20 and 2020-21 fiscal years and examined Program records.

We conducted this operational audit from April 2021 through July 2022 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.

The objectives of this operational audit were to:

- Determine the extent to which the institutions administered Bright Futures Scholarship Program, FSAG – Public Program, and FSAG – Career Ed Program funds in accordance with applicable laws, rules, and other guidelines relating to the programs; properly accounted for funds received and distributed through the programs; maintained and prepared reliable financial records and reports; and safeguarded program assets.
- Determine whether management had taken corrective actions for Bright Futures Scholarship Program findings included in our report No. 2021-044.
- 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 the activities or functions of the Bright Futures Scholarship, FSAG – Public, and FSAG – Career Ed Programs included within the scope of our audit, weaknesses in management's internal controls; instances of noncompliance with applicable laws, rules, regulations, and other guidelines; 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 the activities and functions of the programs 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 programs, activity, or function; identifying and evaluating internal controls significant to our audit objectives; 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 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, as well as events and conditions, occurring during the audit period of July 2019 through June 2021, and selected institution actions taken subsequent thereto. Unless otherwise indicated in this report, these records and transactions 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, waste, abuse, or inefficiency.

In conducting our audit, we:

- Examined documentation supporting Bright Futures Scholarship Program awards made for 420 students, selected from the population of students who attended the 12 public universities and 28 public colleges and received a total of \$1.2 billion in funds during the 2019-20 and 2020-21 fiscal years, to determine whether:
  - The students were properly classified as to residency, had earned high school diplomas, and were registered for a minimum of 6 credit hours per term.
  - The students were awarded the proper amount for the scholarship type earned.
  - Enrolled credit hours shown on the Disbursement Eligibility Reports (DERs) submitted to the Florida Department of Education (FDOE) were accurate and properly supported.
  - Credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE were accurate and properly supported.
- Examined documentation supporting awards made for 420 students, selected from the population of students who attended the 12 public universities and 28 public colleges and received a total of \$468.7 million in FSAG – Public Program funds during the 2019-20 and 2020-21 fiscal years, to determine whether:
  - The students were properly classified as to residency, enrolled in a degree program, and registered in a minimum of 6 credit hours per term; and had not earned more than 110 percent of credit hours required to complete the program in which enrolled.
  - The students demonstrated financial needs by completing the Free Application for Federal Student Aid (FAFSA).
  - The students were awarded proper amounts based on their unmet financial needs and that the awarded amounts ranged from \$200 to the maximum amount established by the respective General Appropriations Act.
  - Enrolled credit hours shown on the DERs submitted to the FDOE were accurate and properly supported.
  - Credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE were accurate and properly supported.
- From the population of 4,491 and 4,010 students who received \$6.3 million in FSAG – Career Ed Program funds during the 2019-20 and 2020-21 fiscal years, respectively, selected 1 public college and 3 DSBs<sup>37</sup> and examined documentation supporting awards made to 10 students at each of those 4 institutions to determine whether:
  - The students were properly classified as to residency; were enrolled in a certificate program; were registered in a minimum of 180 clock hours or 6 credits per term; and had not earned more than 110 percent of clock or credit hours required to complete the program in which enrolled.
  - The students demonstrated financial needs by completing the FAFSA.
  - The students were awarded proper amounts based on their unmet financial needs and that the awarded amounts ranged from \$200 to the maximum amount established by the respective General Appropriations Act.
  - Enrolled credit hours shown on the DERs submitted to the FDOE were accurate and properly supported.

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<sup>37</sup> The selected institutions, Florida Gateway College, and the Broward, Miami-Dade, and Orange County DSBs, collectively disbursed 27 percent of the total disbursements for each of the 2019-20 and 2020-21 fiscal years.

- Credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE were accurate and properly supported.
- Examined records for the 40 public universities and colleges and 3 DSBs selected from the 30 participating DSBs to determine whether each institution filed DERs with the FDOE within 30 days of the last day of the drop and add period for each term.
- Examined records for the 40 public universities and colleges and 3 DSBs selected from the 30 participating DSBs to determine whether each institution filed grade and hours reports with the FDOE within 30 days of the last day of classes.
- Examined records for the 40 public universities and colleges to determine whether the institutions refunded to the FDOE, within 30 days after the end of each term, Bright Futures Scholarship Program funds received for courses dropped by students or courses from which students withdrew after the end of the drop and add period.
- Examined records for the 40 public universities and colleges and 3 DSBs selected from the 30 participating DSBs to determine whether, after determining an award overpayment, overpayments were refunded to the FDOE within 60 days in accordance with the State Board of Education Rule 6A-20.002(1)(k), Florida Administrative Code, and the FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual*.
- Examined records for the 40 public universities and colleges to determine whether undisbursed Bright Futures Scholarship Program funds were returned to the FDOE within 60 days of the last day of regular registration for the Fall and Spring Terms, and within 30 days after the end of the Summer Term.
- Examined records for the 40 public universities and colleges and 3 DSBs selected from the 30 participating DSBs to determine whether undisbursed FSAG – Public and FSAG – Career Ed Program funds were returned to the FDOE within 60 days of the last day of regular registration for the Spring Term or, if applicable, within 30 days after the end of the Summer Term.
- 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***

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Sections 1009.50(4)(e), 1009.505(4)(e), and 1009.53(5)(c), Florida Statutes, requires a periodic audit of the administration of, and accounting of the moneys for, the Florida Public Student Assistance Grant, the Florida Public Postsecondary Career Education Student Assistance Grant, and the Florida Bright Futures Scholarship Programs by Florida's public universities, colleges, and district school boards. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this operational audit report be prepared to present the results of that audit.

A handwritten signature in blue ink that reads "Sherrill F. Norman". The signature is fluid and cursive, with the first name "Sherrill" and last name "Norman" clearly legible, and "F." as a middle initial.

Sherrill F. Norman, CPA  
Auditor General

# EXHIBIT A

## SUMMARY OF FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Institution	Advances <sup>a</sup>	Disbursements <sup>a</sup>			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
1 Florida Agricultural and Mechanical University	\$ 2,685,012	\$ 2,586,723	\$ 98,289	\$ 2,685,012	\$ -
2 Florida Atlantic University	18,781,011	18,552,836	228,175	18,781,011	-
3 Florida Gulf Coast University	12,783,076	12,458,941	324,135	12,783,076	-
4 Florida International University	39,600,632	39,488,797	111,835	39,600,632	-
5 Florida Polytechnic University	2,805,637	2,672,907	132,730	2,805,637	-
6 Florida State University	106,563,190	105,267,901	1,295,289	106,563,190	-
7 New College of Florida	2,916,053	2,353,152	562,901	2,916,053	-
8 University of Central Florida	104,401,316	103,756,527	644,789	104,401,316	-
9 University of Florida	165,381,157	160,716,299	4,669,137	165,385,436	(4,279) <sup>b</sup>
10 University of North Florida	19,844,626	19,360,267	484,359	19,844,626	-
11 University of South Florida	63,614,101	63,079,487	534,614	63,614,101	-
12 University of West Florida	8,688,956	8,563,135	125,821	8,688,956	-
<b>12 Total Public Universities</b>	<b>548,064,767</b>	<b>538,856,972</b>	<b>9,212,074</b>	<b>548,069,046</b>	<b>(4,279)</b>
1 Broward College	1,538,246	1,433,360	104,886	1,538,246	-
2 Chipola College	382,592	338,102	44,490	382,592	-
3 College of Central Florida	679,879	587,275	92,604	679,879	-
4 Daytona State College	592,722	585,034	7,688	592,722	-
5 Eastern Florida State College	1,075,859	1,046,524	29,335	1,075,859	-
6 Florida Gateway College	188,530	162,991	25,539	188,530	-
7 Florida SouthWestern State College	563,781	522,924	40,857	563,781	-
8 Florida State College at Jacksonville	693,330	664,294	29,036	693,330	-
9 Gulf Coast State College	490,082	445,938	44,144	490,082	-
10 Hillsborough Community College	1,080,386	1,061,050	19,336	1,080,386	-
11 Indian River State College	734,757	719,603	15,154	734,757	-
12 Lake-Sumter State College	412,830	373,150	39,680	412,830	-
13 Miami Dade College	2,911,496	2,877,083	34,413	2,911,496	-
14 North Florida College	56,342	54,169	2,173	56,342	-
15 Northwest Florida State College	358,971	314,201	44,770	358,971	-
16 Palm Beach State College	1,194,078	1,084,429	109,649	1,194,078	-
17 Pasco-Hernando State College	696,009	653,743	42,266	696,009	-
18 Pensacola State College	332,089	313,461	18,628	332,089	-
19 Polk State College	471,881	464,685	7,196	471,881	-
20 St. Johns River State College	568,560	479,156	89,404	568,560	-
21 St. Petersburg College	1,061,320	1,007,861	53,459	1,061,320	-
22 Santa Fe College	3,070,791	2,850,225	220,566	3,070,791	-
23 Seminole State College of Florida	1,248,602	1,248,602	-	1,248,602	-
24 South Florida State College	126,637	120,090	6,547	126,637	-
25 State College of Florida, Manatee-Sarasota	632,112	602,417	29,695	632,112	-
26 Tallahassee Community College	1,688,333	1,372,482	315,851	1,688,333	-
27 The College of the Florida Keys	23,168	16,792	6,376	23,168	-
28 Valencia College	2,188,570	2,139,577	48,993	2,188,570	-
<b>28 Total Public Colleges</b>	<b>25,061,953</b>	<b>23,539,218</b>	<b>1,522,735</b>	<b>25,061,953</b>	<b>-</b>
<b>40 Total All Public Universities and Colleges</b>	<b>\$ 573,126,720</b>	<b>\$ 562,396,190</b>	<b>\$ 10,734,809</b>	<b>\$ 573,130,999</b>	<b>\$ (4,279)</b>

<sup>a</sup> Amounts reported by institutions for the funding year.

<sup>b</sup> Amount represents funds returned to the FDOE for stale-dated checks.

**SUMMARY OF FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM  
ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Institution	Advances <sup>a</sup>	Disbursements <sup>a</sup>			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
1 Florida Agricultural and Mechanical University	\$ 2,637,653	\$ 2,637,653	\$ -	\$ 2,637,653	\$ -
2 Florida Atlantic University	20,760,028	20,520,613	239,415	20,760,028	-
3 Florida Gulf Coast University	14,258,475	13,685,133	573,342	14,258,475	-
4 Florida International University	43,982,260	43,786,130	196,130	43,982,260	-
5 Florida Polytechnic University	2,658,335	2,626,900	31,435	2,658,335	-
6 Florida State University	110,862,816	110,163,922	700,015	110,863,937	(1,121) <sup>b</sup>
7 New College of Florida	2,107,399	2,047,124	60,275	2,107,399	-
8 University of Central Florida	117,587,827	116,880,605	707,222	117,587,827	-
9 University of Florida	159,462,056	156,934,789	2,531,807	159,466,596	(4,540) <sup>c</sup>
10 University of North Florida	20,016,414	19,522,943	493,471	20,016,414	-
11 University of South Florida	69,753,850	69,224,638	529,212	69,753,850	-
12 University of West Florida	9,302,522	9,012,573	289,949	9,302,522	-
<b>12 Total Public Universities</b>	<b>573,389,635</b>	<b>567,043,023</b>	<b>6,352,273</b>	<b>573,395,296</b>	<b>(5,661)</b>
1 Broward College	1,411,383	1,331,776	79,607	1,411,383	-
2 Chipola College	301,621	274,991	26,630	301,621	-
3 College of Central Florida	571,829	571,440	389	571,829	-
4 Daytona State College	565,609	490,917	74,692	565,609	-
5 Eastern Florida State College	954,992	952,799	2,193	954,992	-
6 Florida Gateway College	148,788	140,562	8,226	148,788	-
7 Florida SouthWestern State College	555,893	544,531	11,362	555,893	-
8 Florida State College at Jacksonville	666,619	665,911	708	666,619	-
9 Gulf Coast State College	421,213	411,561	9,652	421,213	-
10 Hillsborough Community College	1,014,413	1,011,490	2,923	1,014,413	-
11 Indian River State College	671,644	663,669	7,975	671,644	-
12 Lake-Sumter State College	387,791	387,791	-	387,791	-
13 Miami Dade College	2,716,453	2,716,453	-	2,716,453	-
14 North Florida College	48,280	43,345	4,935	48,280	-
15 Northwest Florida State College	300,745	295,531	5,214	300,745	-
16 Palm Beach State College	1,150,613	1,148,697	1,916	1,150,613	-
17 Pasco-Hernando State College	650,580	633,401	17,179	650,580	-
18 Pensacola State College	279,238	273,012	6,226	279,238	-
19 Polk State College	475,189	452,558	22,631	475,189	-
20 St. Johns River State College	495,856	480,915	14,941	495,856	-
21 St. Petersburg College	1,223,265	1,206,550	16,715	1,223,265	-
22 Santa Fe College	2,594,746	2,567,181	27,565	2,594,746	-
23 Seminole State College of Florida	1,198,314	1,194,332	3,982	1,198,314	-
24 South Florida State College	138,500	136,917	1,583	138,500	-
25 State College of Florida, Manatee-Sarasota	696,736	691,518	5,218	696,736	-
26 Tallahassee Community College	1,505,535	1,399,581	105,954	1,505,535	-
27 The College of the Florida Keys	39,327	38,016	1,311	39,327	-
28 Valencia College	2,056,841	2,024,887	31,954	2,056,841	-
<b>28 Total Public Colleges</b>	<b>23,242,013</b>	<b>22,750,332</b>	<b>491,681</b>	<b>23,242,013</b>	<b>-</b>
<b>40 Total All Public Universities and Colleges</b>	<b>\$ 596,631,648</b>	<b>\$ 589,793,355</b>	<b>\$ 6,843,954</b>	<b>\$ 596,637,309</b>	<b>\$ (5,661)</b>

<sup>a</sup> Amounts reported by institutions for the funding year.

<sup>b</sup> Amount represents what the FDOE owed the University due to additional disbursements.

<sup>c</sup> Amount represents funds returned to the FDOE for stale-dated checks.



**EXHIBIT B**

**SUMMARY OF FLORIDA PUBLIC STUDENT ASSISTANCE GRANT PROGRAM  
ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	Institution	Advances <sup>a</sup>	Disbursements <sup>a</sup>			Disbursements Over/(Under) Advances
		From FDOE	Awards to Students	Refunds to FDOE	Total Disbursements	
1	Florida Agricultural and Mechanical University	\$ 2,731,520	\$ 2,731,520	\$ -	\$ 2,731,520	\$ -
2	Florida Atlantic University	11,413,659	11,413,659	-	11,413,659	-
3	Florida Gulf Coast University	4,635,645	4,635,645	-	4,635,645	-
4	Florida International University	24,205,447	24,205,447	-	24,205,447	-
5	Florida Polytechnic University	424,325	424,325	-	424,325	-
6	Florida State University	13,364,466	13,364,466	-	13,364,466	-
7	New College of Florida	212,966	212,966	-	212,966	-
8	University of Central Florida	21,884,763	21,884,763	-	21,884,763	-
9	University of Florida	15,018,971	15,018,971	-	15,018,971	-
10	University of North Florida	6,834,044	6,834,044	-	6,834,044	-
11	University of South Florida	17,757,001	17,757,001	-	17,757,001	-
12	University of West Florida	3,805,300	3,805,300	-	3,805,300	-
<b>12</b>	<b>Total Public Universities</b>	<b>122,288,107</b>	<b>122,288,107</b>	<b>-</b>	<b>122,288,107</b>	<b>-</b>
1	Broward College	14,438,440	14,438,440	-	14,438,440	-
2	Chipola College	453,684	453,684	-	453,684	-
3	College of Central Florida	2,176,244	2,176,244	-	2,176,244	-
4	Daytona State College	2,165,090	2,165,090	-	2,165,090	-
5	Eastern Florida State College	4,293,015	4,293,015	-	4,293,015	-
6	Florida Gateway College	1,126,824	1,126,824	-	1,126,824	-
7	Florida SouthWestern State College	2,563,306	2,563,306	-	2,563,306	-
8	Florida State College at Jacksonville	7,275,777	7,275,777	-	7,275,777	-
9	Gulf Coast State College	1,610,968	1,610,968	-	1,610,968	-
10	Hillsborough Community College	9,892,044	9,892,044	-	9,892,044	-
11	Indian River State College	5,076,013	5,076,013	-	5,076,013	-
12	Lake-Sumter State College	303,467	303,467	-	303,467	-
13	Miami Dade College	14,016,038	14,016,038	-	14,016,038	-
14	North Florida College	271,009	271,009	-	271,009	-
15	Northwest Florida State College	566,890	566,890	-	566,890	-
16	Palm Beach State College	9,425,252	9,425,252	-	9,425,252	-
17	Pasco-Hernando State College	2,211,521	2,211,521	-	2,211,521	-
18	Pensacola State College	3,139,421	3,139,421	-	3,139,421	-
19	Polk State College	1,959,060	1,959,060	-	1,959,060	-
20	St. Johns River State College	1,499,453	1,408,174	91,279	1,499,453	-
21	St. Petersburg College	11,073,362	11,073,362	-	11,073,362	-
22	Santa Fe College	1,848,475	1,814,360	34,115	1,848,475	-
23	Seminole State College of Florida	1,410,021	1,410,021	-	1,410,021	-
24	South Florida State College	321,867	321,867	-	321,867	-
25	State College of Florida, Manatee-Sarasota	1,334,230	1,334,230	-	1,334,230	-
26	Tallahassee Community College	2,492,028	2,492,028	-	2,492,028	-
27	The College of the Florida Keys	79,683	78,962	721	79,683	-
28	Valencia College	10,138,284	10,138,284	-	10,138,284	-
<b>28</b>	<b>Total Public Colleges</b>	<b>113,161,466</b>	<b>113,035,351</b>	<b>126,115</b>	<b>113,161,466</b>	<b>-</b>
<b>40</b>	<b>Total All Public Universities and Colleges</b>	<b>\$ 235,449,573</b>	<b>\$235,323,458</b>	<b>\$ 126,115</b>	<b>\$ 235,449,573</b>	<b>\$ -</b>

<sup>a</sup> Amounts reported by institutions for the funding year.

**SUMMARY OF FLORIDA PUBLIC STUDENT ASSISTANCE GRANT PROGRAM  
ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

		Advances <sup>a</sup>	Disbursements <sup>a</sup>			Disbursements
		From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	Over/(Under) Advances
1	Florida Agricultural and Mechanical University	\$ 2,723,225	\$ 2,723,225	\$ -	\$ 2,723,225	\$ -
2	Florida Atlantic University	11,396,755	11,396,755	-	11,396,755	-
3	Florida Gulf Coast University	4,626,881	4,626,881	-	4,626,881	-
4	Florida International University	24,138,926	24,138,926	-	24,138,926	-
5	Florida Polytechnic University	423,502	423,502	-	423,502	-
6	Florida State University	13,324,031	13,324,031	-	13,324,031	-
7	New College of Florida	212,875	212,875	-	212,875	-
8	University of Central Florida	21,849,476	21,849,476	-	21,849,476	-
9	University of Florida	14,965,740	14,965,740	-	14,965,740	-
10	University of North Florida	6,813,085	6,813,085	-	6,813,085	-
11	University of South Florida	17,717,875	17,717,875	-	17,717,875	-
12	University of West Florida	3,797,933	3,797,933	-	3,797,933	-
12	Total Public Universities	121,990,304	121,990,304	-	121,990,304	-
1	Broward College	14,416,230	14,416,230	-	14,416,230	-
2	Chipola College	453,214	453,214	-	453,214	-
3	College of Central Florida	2,178,994	2,178,994	-	2,178,994	-
4	Daytona State College	2,306,851	2,306,851	-	2,306,851	-
5	Eastern Florida State College	4,288,861	4,288,861	-	4,288,861	-
6	Florida Gateway College	1,193,754	1,193,754	-	1,193,754	-
7	Florida SouthWestern State College	2,570,375	2,570,375	-	2,570,375	-
8	Florida State College at Jacksonville	7,275,145	7,275,145	-	7,275,145	-
9	Gulf Coast State College	1,607,530	1,607,530	-	1,607,530	-
10	Hillsborough Community College	9,904,280	9,904,280	-	9,904,280	-
11	Indian River State College	5,063,404	5,063,404	-	5,063,404	-
12	Lake-Sumter State College	303,326	300,300	3,026	303,326	-
13	Miami Dade College	14,006,012	14,006,012	-	14,006,012	-
14	North Florida College	270,130	270,130	-	270,130	-
15	Northwest Florida State College	565,123	565,123	-	565,123	-
16	Palm Beach State College	9,428,572	8,114,320	1,314,252	9,428,572	-
17	Pasco-Hernando State College	2,226,932	1,327,811	899,121	2,226,932	-
18	Pensacola State College	3,139,732	3,139,732	-	3,139,732	-
19	Polk State College	1,956,604	1,956,604	-	1,956,604	-
20	St. Johns River State College	1,401,754	1,401,754	-	1,401,754	-
21	St. Petersburg College	11,360,549	11,360,549	-	11,360,549	-
22	Santa Fe College	1,810,730	1,810,730	-	1,810,730	-
23	Seminole State College of Florida	1,420,072	1,420,072	-	1,420,072	-
24	South Florida State College	320,675	318,875	1,800	320,675	-
25	State College of Florida, Manatee-Sarasota	1,331,379	1,331,379	-	1,331,379	-
26	Tallahassee Community College	2,503,702	2,503,702	-	2,503,702	-
27	The College of the Florida Keys	78,933	78,656	277	78,933	-
28	Valencia College	10,218,324	10,218,324	-	10,218,324	-
28	Total Public Colleges	113,601,187	111,382,711	2,218,476	113,601,187	-
40	Total All Public Universities and Colleges	\$ 235,591,491	\$233,373,015	\$ 2,218,476	\$ 235,591,491	\$ -

<sup>a</sup> Amounts reported by institutions for the funding year.

## EXHIBIT C

### SUMMARY OF FLORIDA PUBLIC POSTSECONDARY CAREER EDUCATION STUDENT ASSISTANCE GRANT PROGRAM ADVANCES AND DISBURSEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Institution	Advances <sup>a</sup>	Disbursements <sup>a</sup>			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
1 Broward County District School Board	\$ 170,652	\$ 170,652	\$ -	\$ 170,652	\$ -
2 Miami-Dade County District School Board	238,025	236,720	1,305	238,025	-
3 Orange County District School Board	258,151	258,151	-	258,151	-
4 Florida Gateway College	172,510	172,510	-	172,510	-
<b>Subtotal of Institutions Audited</b>	<b>839,338</b>	<b>838,033</b>	<b>1,305</b>	<b>839,338</b>	<b>-</b>
54 Other District School Boards and Public Colleges	<b>2,320,869</b>	<b>2,312,218</b>	<b>8,651</b>	<b>2,320,869</b>	<b>-</b>
<b>58 Total Institutions</b>	<b>\$ 3,160,207</b>	<b>\$ 3,150,251</b>	<b>\$ 9,956</b>	<b>\$3,160,207</b>	<b>\$ -</b>

<sup>a</sup> Amounts reported by institution for the funding year.

### SUMMARY OF FLORIDA PUBLIC POSTSECONDARY CAREER EDUCATION STUDENT ASSISTANCE GRANT PROGRAM ADVANCES AND DISBURSEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Institution	Advances <sup>a</sup>	Disbursements <sup>a</sup>			Disbursements Over/(Under) Advances
	From FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
1 Broward County District School Board	\$ 170,183	\$ 170,183	\$ -	\$ 170,183	\$ -
2 Miami-Dade County District School Board	243,823	243,754	69	243,823	-
3 Orange County District School Board	259,240	259,240	-	259,240	-
4 Florida Gateway College	172,209	172,209	-	172,209	-
<b>Subtotal of Institutions Audited</b>	<b>845,455</b>	<b>845,386</b>	<b>69</b>	<b>845,455</b>	<b>-</b>
54 Other District School Boards and Public Colleges	<b>2,332,473</b>	<b>2,318,316</b>	<b>9,898</b>	<b>2,328,214</b>	<b>4,259</b>
<b>58 Total Institutions</b>	<b>\$ 3,177,928</b>	<b>\$ 3,163,702</b>	<b>\$ 9,967</b>	<b>\$ 3,173,669</b>	<b>\$ 4,259</b>

<sup>a</sup> Amounts reported by institution for the funding year.

# MANAGEMENT'S RESPONSE

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*Excellence with Caring*

**Florida Agricultural and Mechanical University**  
Tallahassee, Florida 32307-3100

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OFFICE OF THE PRESIDENT

Telephone: (850) 412-3225  
Fax: (850) 561-2152  
TDD: (850) 561-2784

September 9, 2022

Ms. Sherrill F. Norman, CPA  
Auditor General  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Enclosed are the responses to the preliminary and tentative findings of the operational audit of the Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions for the Fiscal Years Ended June 30, 2020, and June 30, 2021. The responses reflect the actual and proposed corrective actions, as well as the estimated completion dates.

We appreciate the work of your staff assigned to the audits of our campus. If there are any questions, please contact me at (850) 599-3225.

Sincerely,

Larry Robinson

LR/jkm

Enclosures

Copy to: Dr. William E. Hudson, Jr., Vice President, Student Affairs  
Joseph Maleszewski, Vice President, Division of Audit

FAMU IS AN EQUAL OPPORTUNITY ACCESS UNIVERSITY

Florida Agricultural and Mechanical University  
Response to Preliminary and Tentative Operational Audit Finding  
Administration of the Florida Bright Futures Scholarship Program and Student  
Assistance Grant Programs by Florida Public Educational Institutions  
for the Fiscal Years Ended June 30, 2020, and June 30, 2021

**Finding 3:**

**Remittance of Undisbursed Bright Futures Scholarship Program Advances**

Contrary to State law, 5 of the 40 public universities and colleges untimely remitted undisbursed Bright Futures Scholarship Program advances totaling \$90,494 to the FDOE, an average of 47 days after the required due dates.

For the Summer 2020 Term, Florida Agricultural and Mechanical University remitted 108 days late undisbursed advances totaling \$31,767.

**Recommendation:** Management at the applicable institutions should enhance procedures to ensure that undisbursed Bright Futures Scholarship Program advances are timely remitted to the FDOE. Such enhancements should include appropriate training to ensure that institution personnel understand Program requirements, including the due dates for remitting undisbursed advances.

**University Response:**

The University agrees that for the Summer 2020 Term, Florida Agricultural and Mechanical University remitted 108 days late undisbursed advances totaling \$31,767.

**Corrective Actions:**

The Office of Financial Aid has procedures in place for preparing return transmittals for undisbursed funds for the Florida Bright Futures Programs. We have enhanced those procedures to ensure timely returns to the Office of Student Financial Assistance (OSFA) by implementing an additional monitoring system to include the Assistant Director and Associate Director reviewing and reconciling the programs within the established deadlines for undisbursed funds. The Assistant Director assigned to oversee the State Programs will provide the Associate Director with the appropriate forms and documentation for returning funds within 7 days of the established state deadline. In addition, a follow-up will occur with the University Controller's office to ensure the funds have been remitted.

All funds cited have been returned as required to the Office of Student Financial Assistance.

**Responsible Persons:**

Lisa Stewart, Director, Office of Financial Aid

**Target Date: December 1, 2022**

FAMU IS AN EQUAL OPPORTUNITY ACCESS UNIVERSITY



Florida Atlantic University  
Office of Student Financial Aid  
777 Glades Road, SU80, Room 233  
Boca Raton, FL 33431-0991  
tel: 561.297.3530  
fax: 561.297.3517  
[www.fau.edu/finaid](http://www.fau.edu/finaid)

**MEMORANDUM:**

Date: September 15, 2022

From: Tracy Boulukos, Assistant Vice President for Financial Aid & New Student Initiatives

To: Sherill F. Norman, CPA, Auditor General

**Subject: Response to preliminary and tentative audit findings and recommendations**

Finding 2 Response:

Upon analysis of the Fall 2019 semester payment, we have determined the payment terms on the related supplier invoice defaulted to the standard "net 40" which caused the delay. During the Spring 2020 COVID pandemic semester, staff were on a limited in-office rotating schedule, which resulted in temporary changes to the manual check settlement cycle. This led to some inadvertent delays depending on what day of the week the supplier invoice was fully approved within the manual check settlement schedule. We are now on a 3x a week settlement run schedule (for both ACH and manual printed checks) post the COVID semesters. We also now ensure that Workday "supplier invoice requests" with shortened payment terms have the appropriate payment term selected to mitigate payment delays. We further recommend OSFA is set up for EFT deposits to ensure timely return of funds.

Finding 4 Response:

The delay in the 2019 Bright Futures DER submission was due to an increase in the athletic fee which did not become effective until shortly before the report deadline. The fee increase was approved by the FAU Board of Trustees in June 2019 and then required a 60-day review period by the Florida Board of Governors. Once the increase became effective on September 1, it was determined that additional programming was needed to capture the cohort of students who were impacted by the higher fee in order to recalculate their Bright Futures awards. The DER submission was delayed until the programming could be completed because the report would not have reflected accurate fee amounts for the cohort impacted by the higher fee and subsequently would have rejected. The Office of Student Financial Aid has since updated its procedures to include a quarterly check with the Office of Financial Affairs for any upcoming proposed changes that would impact awards so that updated programming can be implemented without delay to capture any anticipated changes for reporting purposes.

Warm regards,

Boca Raton • Dania Beach • Davie • Fort Lauderdale • Jupiter • Treasure Coast  
*An Equal Opportunity/Equal Access Institution*





OFFICE OF THE PRESIDENT

September 15, 2022

Sherrill F. Norman, CPA  
Auditor General  
State of Florida  
G74 Claude Denson Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Re: Operational Audit of the Florida Gulf Coast University (FGCU) Administration of the Florida Bright Futures Scholarship Program; FGCU Management Response and Corrective Action Plan for Audit Finding

Dear Ms. Norman:

Thank you for the opportunity to respond to the preliminary and tentative finding with regard to the FGCU Operational Audit of the Administration of the Florida Bright Futures Scholarship Program performed by the Auditor General's Office for the Fiscal Years ending June 30, 2020 and June 30, 2021. Enclosed is the management response from FGCU for the audit finding. Contained within the management response is a written statement of explanation, including our actual or proposed corrective action.

If you have any questions or need additional information, please feel free to contact my office or William Foster, FGCU Director of Internal Audit, at your convenience.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael V. Martin'.

Michael V. Martin, Ph.D.  
President  
Florida Gulf Coast University

Enclosure

- c: FGCU Board of Trustees  
David Vazquez, Vice President for Administrative Services & Finance  
Beverly Brown, Director of Operations, Office of the President  
Vee Leonard, Vice President and General Counsel  
William Foster, Director of Internal Audit  
Renee Garcia, University Controller  
Claudia Salgado, Senior Auditor, Auditor General's Office  
Ramon Bover, CPA, Audit Supervisor, Auditor General's Office

10501 FGCU Boulevard South, Fort Myers, Florida 33965-6565 • (239) 590-1055 • Fax: (239) 590-1059 • [www.fgcu.edu](http://www.fgcu.edu)  
An Affirmative Action Equal Opportunity Employer • A member of the State University System of Florida



**FGCU'S RESPONSE TO THE OPERATIONAL AUDIT OF THE ADMINISTRATION OF THE FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM FOR THE FISCAL YEARS ENDED JUNE 30, 2020 AND JUNE 30, 2021  
PRELIMINARY AND TENTATIVE FINDINGS**

**Finding 2: Bright Futures Scholarship Program Refunds:** Three public universities and five public colleges did not refund Bright Futures Scholarship Program Funds ranging from \$1,163 to \$24,824, until an average of 33 days after the required due dates.

**Recommendation:** Management of the applicable institutions should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses dropped by students and courses from which students withdrew after the end of the drop add period. Such enhancements should include appropriate training to help staff minimize the number of system programming errors and ensure that institution personnel understand Program requirements, including refund due dates.

**FGCU Response:** The delayed refund cited in the audit represented one Bright Futures student who withdrew with extenuating circumstances. The University has enhanced its procedures and communication protocol between the Office of Financial Aid and the Office of the Registrar to timely report withdrawals; however, in this particular instance, the delay cited was inadvertently done by a personnel oversight and effects of the COVID-19 pandemic. The Office of Financial Aid and Office of the Registrar will continue to review policies and procedures to eliminate any future findings.

**Implementation Date:** September 2022

**Finding 3: Remittance of Undisbursed Bright Futures Scholarship Program Advances:** Five of the 40 public universities and colleges did not always ensure that undisbursed advances were remitted by the required due dates. The remittance of undisbursed advances ranged from \$5,639 to \$33,044, and from 6 to 108 days late.

**Recommendation:** Management at the applicable institutions should enhance procedures to ensure that undisbursed Bright Futures Scholarship Program advances are timely remitted to the FDOE. Such enhancements should include appropriate training to ensure that institution personnel understand Program requirements, including the due dates for remitting undisbursed advances.

**FGCU Response:** . For timely remittances, we will continue to enhance procedures for the Summer term to ensure the remittances are within the prescribed timeframes. The Office of Financial Aid and Office of the Registrar will continue to review policies and procedures to eliminate any future findings.

**Implementation Date:** September 2022



ADMINISTRATION & FINANCE  
Office of the Vice President

September 12, 2022

Ms. Sherrill F. Norman  
Auditor General  
State of Florida  
111 West Madison Street  
Claude Pepper Building, Suite G-74  
Tallahassee, FL 32399-1450

Dear Ms. Norman:

In connection with the University of North Florida Bright Futures Audit please find the enclosed University response to the Preliminary and Tentative audit findings dated August 17, 2022.

Should you have any questions or need additional information, please do not hesitate to contact me.

Sincerely,

*Scott Bennett*

Scott Bennett  
Vice President, Administration & Finance

Enclosure

1 UNF Drive, Jacksonville, Florida 32224-7699  
Tel: (904) 620.2002 Fax (904) 620.2010  
Equal Opportunity/Equal Access/Affirmative Action Institution

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**Finding No. 2:** Bright Futures Scholarship Program Refunds

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Eight of the 40 public universities and colleges did not comply with State law and FDOE policies by timely refunding Bright Futures Scholarship Program funds to the FDOE for courses dropped by students or courses from which students withdrew after the end of the drop and add period. The untimely refunds ranged from \$1,163 to \$24,824 and were made an average of 33 days after the required due dates.

**Recommendation:** Management at the applicable institutions should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses dropped by students and courses from which students withdrew after the end of the drop and add period. Such enhancements should include appropriate training to help staff minimize the number of system programming errors and ensure that institution personnel understand Program requirements, including refund due dates.

**University Response:**

We concur the total amount that was late was \$24,823.98. Summer 2020 was our first term with Remote Instruction (RI) delivery. When Summer 2020 term ended, we found some students who had withdrawn from coursework but were not picked up and processed through our normal return report. We identified the issue internally, had the report revised to include all students as appropriate, and processed the refund back to OSFA. We regret the process of return requires a paper check be cut and mailed. By the time all steps were completed, our return of funds was marked 18 days late. Evidence of this being a one-time incident is the fact Summer 2020 was the middle of the audit period, yet no prior or subsequent late returns occurred.



*Office of the President*

September 16, 2022

Ms. Sherrill F. Norman, CPA  
State of Florida Auditor General  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, FL 32399-1450

RE: Daytona State College Operational Audit of Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs  
For the Fiscal Years Ended June 30, 2020 and June 30, 2021

Dear Ms. Norman,

Attached please find the response for Daytona State College to the preliminary and tentative findings in the above reference audit. The College concurs with the finding and has immediately implemented control mechanisms as set forth in the response to comply with the recommendation rendered.

On behalf of Daytona State College, I want to thank Keith Wolfe and his staff for their assistance and the professional manner in which the onsite review was conducted.

Sincerely,

Thomas LoBasso, Ed.D.  
President  
Daytona State College

Attachment

cc: District Board of Trustees

Daytona State College  
1200 W. International Speedway Boulevard / Daytona Beach, Florida 32114  
(386) 506-3000 • [www.DaytonaState.edu](http://www.DaytonaState.edu)

#### Finding 4: Disbursement Eligibility and Grade and Hours Reports

Daytona State College (DSC) concurs with the finding regarding late submission of three Disbursement Eligibility Reports (DER) during the 2019-2020 and 2020-2021 academic years. In an effort to submit all DERs by the appropriate State required due dates, DSC will ensure that more than one member of the Financial Aid Services team has access, and has been trained, to submit batch files. At the same time, DSC has added the required DER submission dates to our operational calendar, of which the entire Financial Aid Services team has access. With the implementation of these new processes, late DER submissions will be mitigated in subsequent years.





Miami Dade College  
Office of the Senior Vice Provost & Chief Financial Officer  
11011 SW 104<sup>th</sup> Street  
Suite 1131  
Miami, FL 33176

September 12, 2022

Sherrill F. Norman, CPA  
AUDITOR GENERAL STATE OF FLORIDA  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street Tallahassee, Florida 32399-145

Re: Florida Bright Futures Scholarship Program Audit

Dear Ms. Norman:

This letter is in response to the preliminary and tentative audit findings related to the Florida Bright Futures Scholarship audit for fiscal years ended June 30, 2020, and June 30, 2021.

**Finding #2: Bright Futures Scholarship Program Refunds**

**Recommendation:**

Management at the applicable institutions should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses dropped by students and courses from which students withdrew after the end of the drop and add period. Such enhancements should include appropriate training to help staff minimize the number of system programming errors and ensure that institution personnel understand Program requirements, including refund due dates.

**Response:**

The College has enhanced training with the appropriate personnel to ensure that institution personnel understand Program requirements, including refund due dates.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jayson Iroff'.

Jayson Iroff  
Senior Vice Provost & Chief Financial Officer



NORTH FLORIDA  
COLLEGE

OFFICE OF THE PRESIDENT

August 18, 2022

Sherrill F. Norman, CPA  
Auditor General  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

This letter is in response to our receipt of the preliminary and tentative finding and recommendation made to North Florida College (NFC) as a result of the operational audit of the Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions.

**Finding 2:** Eight of the 40 public universities and colleges did not comply with State law and FDOE policies by timely refunding Bright Futures Scholarship Program funds to the FDOE for courses dropped by students or courses from which students withdrew after the end of the drop and add period. The untimely refunds ranged from \$1,163 to \$24,824 and were made an average of 33 days after the required due dates.

As it relates to NFC, we agree with the finding. NFC has implemented the recommended corrections.

Sincerely,

John Grosskopf  
President

---

NORTH FLORIDA COLLEGE

325 NW Turner Davis Dr | Madison, FL 32340 | 850.973.1618 | [president@nfc.edu](mailto:president@nfc.edu) | [NFC.EDU](http://NFC.EDU)



# NORTHWEST FLORIDA STATE COLLEGE

100 College Boulevard • Niceville, FL 32578-1295 • (850) 678-5111 • [www.nwfsc.edu](http://www.nwfsc.edu)

September 14th, 2022

Sherrill F. Norman, CPA  
Auditor General  
7282 Plantation Road, Suite 401  
Pensacola, Florida 32504

Dear Ms. Norman:

Please find our response to the preliminary and tentative findings related to the audit of Florida Bright Futures Scholarship for the 2020 and 2021 aid years.

Finding 3: Remittance of Undisbursed Advances

Contrary to State law, 5 of the 40 public universities and colleges untimely remitted undisbursed Bright Futures Scholarship Program advances totaling \$90,494 to the FDOE, an average of 47 days after the required due dates.

Response:

Northwest Florida State College had one instance of state funds not being returned within the set deadline. The delay was identified to be a result of personnel changes and a lack of procedure in communication with accounting. The College implemented enhanced procedures during the Fall 2021 term to ensure routine and systematic returns of state funds. Procedures include a shared yearly calendar with all College, Federal, and State Financial Aid deadlines.

Sincerely,

Devin Stephenson  
President

September 7, 2022

Sherrill F. Norman, CPA  
Auditor General  
Claude Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

This letter is in response to the preliminary and tentative audit findings and recommendations related to Palm Beach State administration of the Florida Bright Futures Scholarships Program and Student Assistance Grant Programs (FSAG) for the fiscal years ending June 30, 2020, and June 30, 2021.

**Finding 1: Late remittance of undisbursed FSAG to the FDOE, which occurred 6 months after the required due dates.**

**Recommendation:** Management should enhance procedures to ensure that all students eligible for the FSAG – Public Program are reported to the FDOE, funds are disbursed to the eligible students, funds received from the FDOE are timely reconciled with funds disbursed to students, and undisbursed advances are timely refunded and remitted to the FDOE.

**Response:** Recent personnel turnover, combined with the implementation of a new collegewide system (Workday) contributed to the late remittance of FSAG. With the sunset of the legacy system, the Financial Aid Office was unable to correctly identify and batch process those awards for otherwise FSAG-eligible students promptly. The remaining FSAG funds were manually awarded, which caused delays in correcting the data manually (at OSFA as well as Palm Beach State), and subsequently the reconciling of funds. The timeframe of the processing consequently, delayed the receipt of the FSAG allocation for 2021-2022; was not received until March 2022.

The College will ensure appropriate Disbursement Eligibility Reporting (DER) is reconciled and submitted to OSFA according to the date program calendar. A staff member has been identified to provide IT support upon completion of a Report Writing training. This resource will support future DER technical reporting. The College is also experiencing similar National challenges in recruiting experienced financial aid staff.

**Finding 2: Untimely refunding of Bright Futures Scholarship Program funds to the FDOE for courses dropped by students or courses from which students withdrew after the end of the drop and add period.**

**Recommendation:** Management at the applicable institutions should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses dropped by students and courses from which students withdrew after the end of the drop and add period. Such enhancements should include appropriate training to help staff minimize the number of system programming errors and ensure that institution personnel understands Program requirements, including refund due dates.

**Response:** PBSC acknowledges and accepts the Auditor General's recommendation. The College will continue to abide by the requirements to ensure funds for dropped and/or withdrawn courses initiated by students are refunded promptly to FDOE. Additionally, management will ensure adequate resources are provided to administer the Bright Futures program.

If you have any questions, please do not hesitate to me at (561) 868-3390.

Sincerely,



Mr. Eddie Viera  
Executive Director, Financial Aid  
Palm Beach State College



## THE OFFICE OF THE PRESIDENT

September 15, 2022

Sherrill F. Norman, CPA  
Auditor General  
Claude Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

Please find our response to the preliminary and tentative audit findings and recommendations related to the College's administration of the Florida Bright Futures Scholarship Program for fiscal years ended June 30, 2020 and June 30, 2021.

Finding 1: Florida Public Student Assistance Grant Programs

Recommendation: Management at PHSC should enhance procedures to ensure that all students eligible for the FSAG – Public Program are reported to the FDOE, funds are disbursed to the eligible students, funds received from the FDOE are timely reconciled with funds disbursed to students, and undisbursed advances are timely refunded and remitted to the FDOE.

Response:

The college was in the process of converting to a new Enterprise Resource Planning (ERP) system for Students (CNS) in spring 2021 and full transition in May 2021 during the final term of the summer semester. Unfortunately, the college experienced significant issues with the new ERP system in the Fall of 2021 and was unable to successfully award and disburse any FSAG funds in CNS as Financial Aid staff could not generate accurate report of students who were packaged to ensure the appropriate disbursement of funds. PHSC returned the FY2020-2021 funds to OSFA on September 22, 2021. The College reverted to our previous student legacy system (CSRS) in October of 2021 and continues to comply with all requirements.

If you have any questions, please contact Brian Horn, Senior Vice President and Chief Financial Officer at 727-816-3458.

Sincerely,

Dr. Timothy L. Beard, Ph.D.  
President

---

District Office • 10230 Ridge Road • New Port Richey, FL 34654 • 855.NOW.PHSC • phsc.edu

**Brooksville • Dade City • New Port Richey • Spring Hill • Wesley Chapel**

*An equal access/equal opportunity institution.*



POLK STATE  
Office of  
the President

September 20, 2022

Ms. Sherrill F. Norman  
Auditor General  
State of Florida  
Tallahassee, FL 32399-1450

Response Sent Via Email

This message acknowledges the audit report provided to Polk State College on August 17, 2022. We are updating our response that was sent on September 14.

**Response to Finding 2:** In general, the College recognizes the importance and requirement to return funds when a student has withdrawn or dropped their enrollment at the College. As a follow-up to the field work conducted by the auditor, we have sought policy and procedure guidance from the program office at the Florida Department of Education (FDOE) since some of the exceptions noted in the audit are not attributed to the regular 16-week semester. Rather, Polk State College has terms which are 8 and 12 weeks in duration. Attached to this communication is a section from the State Handbook for the financial aid programs. We plan to work with FDOE for further clarification on the dates to be used for return of funds for a 8 or 12 week term.

We have recently been updated regarding the audit procedures that were used in the finding. We understand the auditors used an approach to calculate the late return based on the latest of dates for terms.

We accept the audit finding.

Sincerely,

A handwritten signature in black ink, reading "Angela M. Garcia Falconetti".

Dr. Angela M. Garcia Falconetti  
President, Polk State College

Polk State Office of the President

999 Avenue H, N.E.  
Winter Haven, FL  
33881-4299  
o 863.297.1098

***We are Polk.™***



# State Scholarship and Grant Programs Policy Manual

## Drop/Add Period

The limited time period immediately following the regular registration time period of any term, or the limited time period immediately following the registration time period of a mini term, module, or nonstandard term during which the PSI allows students to discontinue specific course(s) or to enroll in additional course(s).

## Academic Year

An academic year begins fall term and ends at the start of the next fall term, in which students are funded two semesters or three quarters (fall - spring).

## Nonstandard Term

A term type that does not conform to the standard definition of semester, trimester, quarter, or quinmester, as defined by the Department. Courses or programs offered in nonstandard terms are to meet commonly accepted academic standards regarding hours of instruction and term length within common calendar time frames.

## Standard Term

Standard Term: A period of time that conforms to a commonly accepted academic standard during which classes are in session at a postsecondary institution. The following term lengths are considered standard term types. Minimum Maximum Semester/Trimester 15 weeks 18 weeks Quarter 10 weeks 12 weeks Quinmester 8 weeks 9 weeks.

## Term Award

The maximum amount of funds an individual student is eligible to receive during an academic term. A term award is based upon the type of annual award and/or the institution's term type.

## Programs Affected

The maximum terms/hours of eligibility for each state program are: • 100% of the number of whole credit hours required to complete a program of study for eligible FFSS, Bright Futures and Benacquisto students. • 110% of the number of credit hours required to complete a program: CSDDV, FSAG Public, and FSAG-CE. • 8 semesters/12 quarters: FWEP, JM, RFS, and MMB • 9 semesters/14 quarters: ABLE, EASE, FSAG Private, and FSAG Postsecondary All programs allow a maximum of 10 semesters or 15 quarters for a student participating in developmental education courses or enrolled in a 5-year undergraduate degree program. Policy Statement State program awards may be available for a student enrolled in nonstandard terms or mini-terms. Length of Term The length of nonstandard terms or mini-terms will be sufficient to allow for the minimum number of contact hours per semester or quarter required for the program of study. Nonstandard Term Disbursements The institution will disburse a term award after the drop/add date of the term where the student reaches the minimum number of semester or quarter hours for full-time (or in the case of some programs, part-time) enrollment. The

institution will follow its established refund policy for refunds to the student who withdraws from a course(s) taken during a nonstandard or mini-term. If the institution's policy is to refund the student, any monies due the state will be refunded to the state.

#### **Treatment of Nonstandard Term Credit Hours**

Credit hours earned during nonstandard terms or mini-terms should be included in meeting the total credit hours required for renewal. Any changes to credits earned would be reflected on the Grade and Hours Report at the end of the academic year. A student is required to be registered prior to disbursement for a minimum of 12 credit hours in any combination of nonstandard terms or combination of mini-terms for ABLE, Benacquisto, FFSS, EASE, FSAG Private, FSAG Postsecondary, JM, MMB, and RFS. A student is required to be registered prior to disbursement for a minimum of 6 credit hours in any nonstandard term or miniterm for Bright Futures (FAS, FMS, GSC, GSV), CSDDV, FSAG Public, FSAG-CE, FGMG, and FWEP. Programs Affected This policy applies to all state programs.



**ST. JOHNS RIVER**  
**STATE COLLEGE**

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August 22, 2022

Sherrill F. Norman, CPA  
Auditor General State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Re: Florida Bright Futures Scholarship and Student Assistance Grant Programs Operational Audit

Dear Ms. Norman:

In response to your letter dated August 17, 2022, regarding the preliminary and tentative audit findings and recommendations for the Florida Bright Futures Scholarship and Student Assistance Grant Programs, following is the College's response and Corrective Action Plan.

Response to Finding 2: Bright Futures Scholarship Program Refunds

St. Johns River State College recognizes the importance and the requirements of timely remittance of Bright Futures Scholarship Program funds to the FDOE for courses dropped by students or courses from which students withdrew after the end of the drop and add period. During the fiscal years 2020 and 2021, the COVID-19 pandemic had many of the College's staff members out during crucial dates for returning of aid as well as staff turnover, ultimately contributing to the delay in remitting funds to the FDOE. In addition, restructuring of duties within the Financial Aid Department also led to a delay in remitting funds to the FDOE.

Proposed Corrective Action Plan:

The corrective action plan includes adding staff and completion of training to ensure that appropriate personnel understand and abide by statutory requirements related to the timely remittance of the funds within 30 days after the end of each term. Management will provide oversight to the staff by setting up calendar invites for the date after the final day to withdraw/drop from the term as well as the deadline date to have the report completed. Staff will begin reviewing withdrawn/dropped students and returning of funds and will submit their reports to the director a week after the end of the term. The director will be in charge of reviewing the reports and submitting the refund back to the State to ensure timely remittance of refunds within the 30 days after the end of the term requirement is met.

Sincerely,

  
Joe H. Pickens, J.D.  
President



OFFICE OF THE PRESIDENT

September 19, 2022

Sherrill F. Norman, CPA  
Auditor General  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

The following is South Florida State College's response to the preliminary and tentative audit findings on the Florida Bright Futures Scholarship Audit of Colleges for Fiscal Years Ended June 20, 2020, and June 30, 2021.

**Finding 3: Remittance of Undisbursed Bright Futures Scholarship Program Advances**

**Recommendation:** Management at the applicable institutions should enhance procedures to ensure that undisbursed Bright Futures Scholarship Program advances are timely remitted to the FDOE. Such enhancements should include appropriate training to ensure that institution personnel understand Program requirements, including the due dates for remitting undisbursed advances.

**Response:** The College has reviewed and updated procedures and created shared timelines that will be closely monitored to ensure funding is returned in a timely manner to FDOE.

**Finding 4: Disbursement Eligibility and Grade and Hours Reports**

**Recommendation:** Applicable public university, public college, and district school board management should establish or enhance procedures to ensure that the DERs and grade and hours reports are timely filed with the FDOE. Procedural changes should include appropriate training to help staff understand program requirements and promote compliance with applicable Florida Statutes, SBE rules, and FDOE policies.

**Response:** The College has reviewed and updated procedures and created shared timelines that will be closely monitored. In addition, both DERs and Grade and Hour Reports are now be submitted electronically to help eliminate timing errors.

Please feel free to let us know if you have any questions regarding this corrective action.

Sincerely,

A handwritten signature in blue ink, appearing to read "Thomas Leitzel", is written over a large, stylized blue circular flourish.

Thomas Leitzel, Ph.D.  
President

600 West College Drive, Avon Park, Florida 33825-9356 | 863-784-7111  
[www.southflorida.edu](http://www.southflorida.edu) | [thomas.leitzel@southflorida.edu](mailto:thomas.leitzel@southflorida.edu)



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OFFICE OF THE PRESIDENT

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September 12, 2022

Sherrill F. Norman, CPA  
Auditor General  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

This letter serves as The College of the Florida Keys' response to your letter dated August 17, 2022, which included the preliminary and tentative audit finding and recommendation relevant to the administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions.

Finding

During the fall 2019 term, the College remitted \$5,638.77 of unused advanced Bright Futures funds on 10/30/2019, six (6) days late.

Response

The College processor mistakenly reviewed the Term 1 Bright Futures (BF) fund report instead of the fund report for the then newly designated Term 0. Once the issue was identified, the processor immediately reached out to the Office of State Scholarship and Grant Programs to receive guidance to correct the error. Following instructions from the State, the processor immediately initiated the return of funds.

Corrective Measures

The College processor received training on the term designations and CFK's process has been changed to narrow the review of the BF fund report by specific terms. Funds are disbursed within 60 days of the add/drop period and after the student's course enrollment is confirmed. When course enrollment cannot be confirmed within the same period, funds are canceled and returned.

Sincerely,

Jonathan  
Gueverra

Dr. Jonathan Gueverra,  
President/CEO

Digitally signed by  
Jonathan Gueverra  
Date: 2022.09.14  
13:39:54 -04'00'

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5901 COLLEGE ROAD | KEY WEST, FL 33040

**Office of the Superintendent**

**Dr. Vickie L. Cartwright,**

**Superintendent of Schools**

600 Southeast Third Avenue

Fort Lauderdale, Florida 33301

phone: 754-321-2600 • fax: 754-321-2701

[Supt\\_Cartwright@browardschools.com](mailto:Supt_Cartwright@browardschools.com)

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**The School Board of  
Broward County, Florida**

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Dr. Vickie L. Cartwright  
Superintendent of Schools

September 15, 2022

Ms. Sherrill F. Norman, CPA  
Auditor General, State of Florida  
Claude Denson Pepper Building, Suite G74  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

Please find below the School Board of Broward County, Florida's (the District) response to the preliminary and tentative audit findings and recommendations that were provided to the District on August 17, 2022 regarding the State of Florida Auditor General's operational audit of the Administration of the Florida Bright Futures Scholarship Program and Student Assistance Grant Programs by Florida Public Educational Institutions for the Fiscal Years Ended June 30, 2020, and June 30, 2021.

**Finding 4 - Disbursement Eligibility and Grade and Hours Reports:** Five of the 40 public universities and colleges and the 3 district school boards selected for audit did not always comply with State law and FDOE policies by timely submitting to the FDOE Disbursement Enrollment Reports for respective programs. In addition, 1 of those 43 institutions did not timely submit certain grade and hours reports to the FDOE contrary to State Board of Education rules and FDOE policies.

**Broward County Public Schools Response To Finding 4, With Respect To The District:** The technical colleges took immediate action to remedy the finding in order to ensure the timely submission of the Florida Student Assistance Grant – Career Education (FSAG-CE) Disbursement Eligibility Reports (DERs). Staff was retrained on the appropriate timeframes and guidelines for reporting DERs. The Broward Technical Colleges have been in compliance with the 30-day timeframe since the 21-22 school year and remain in compliance with the FSAG-CE reporting requirements.

Sincerely,



Vickie L. Cartwright, Ph.D.  
Superintendent of Schools

C: School Board Members  
Chief Auditor  
General Counsel  
Superintendent's Cabinet





# Miami-Dade County Public Schools

*giving our students the world*

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Dr. Jose L. Dotres

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August 26, 2022

**VIA ELECTRONIC MAIL**

[flaudgen\\_audrpt\\_cc\\_univ@aud.state.fl.us](mailto:flaudgen_audrpt_cc_univ@aud.state.fl.us)

Ms. Sherrill F. Norman, CPA  
State of Florida Auditor General  
111 West Madison Street  
Claude Denson Pepper Building, Suite G74  
Tallahassee, Florida 32399-1450

Dear Ms. Norman:

In response to the Preliminary and Tentative Audit Findings of the Florida Bright Futures Scholarships Program and Student Assistance Grant Programs Operational by Florida Public Institutions for the Fiscal Years Ended June 30, 2020, and June 30, 2021, below please find a summary of the corrective actions that will be implemented in Miami-Dade County Public Schools to address Finding 4 – Disbursement Eligibility and Grade and Hour Report.

Miami Dade County Public Schools' procedures will be enhanced at the seven technical colleges to ensure that each financial aid officer understands the importance of filing the Disbursement Eligibility and Grade and Hour Reports with the Florida Department of Education in a timely manner. Additionally, periodic trainings will be conducted by District Management with financial aid officers to establish best practices for reviewing, analyzing, and submitting student records by the required due dates. Moreover, since continued award eligibility is based on the timely submission of the reports, regular meetings will be conducted by District Management with financial aid officers to ensure an understanding of program requirements and promote compliance with applicable Florida Statutes, State Board of Education Rules, and Florida Department of Education Regulations.

Should you require additional information, please feel free to contact Mr. René Mantilla, Assistant Superintendent, Office of Postsecondary Career and Technical Education, at 305 995-1812.

Sincerely,

Dr. Jose L. Dotres  
Superintendent of Schools

JLD:rm  
L166

cc: Mr. Jon Goodman  
Mr. Ron Y. Steiger  
Dr. John D. Pace III  
Mr. René Mantilla

*School Board Administration Building • 1450 N.E. 2<sup>nd</sup> Avenue • Miami, Florida 33132  
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