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STATE OF FLORIDA AUDITOR GENERAL

Operational Audit

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

By Florida Public Educational Institutions



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

By Florida Public Educational Institutions

SUMMARY

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 selected Florida public educational institutions for the fiscal years ended June 30, 2022, and June 30, 2023, and included a follow-up on applicable findings noted in our report No. 2023-026. Our operational audit disclosed the following:

Finding 1: Contrary to State Board of Education rules, Eastern Florida State College returned FSAG – Public Program advances totaling \$1.2 million without identifying eligible students who could have used the advances for education.

Finding 2: University of South Florida did not comply with State law and Florida Department of Education (FDOE) policies as the University did not timely refund to the FDOE Bright Futures Scholarship Program funds for courses students dropped or withdrew from after the end of the drop and add period. Specifically, the University made 146 refunds totaling \$141,476 an average of 99 days after the required due dates.

Finding 3: Pensacola State College procedures need improvement to ensure that Bright Futures Scholarship Program and FSAG – Public Program funds received are promptly reconciled of record with funds disbursed to students. The College also needs to improve procedures for reporting information and timely refunding to the FDOE applicable funds for those programs.

BACKGROUND

FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM

The Legislature established the Florida Bright Futures Scholarship Program¹ 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.

¹ Section 1009.53, Florida Statutes.

Table 1 shows the number of students who received Bright Futures Scholarship Program award disbursements and the amounts disbursed by the 12 public universities and 28 public colleges for the 2021-22 and 2022-23 fiscal years.

Table 1
Bright Futures Scholarship Program Awards
For the 2021-22 and 2022-23 Fiscal Years

	2021-22	2022-23
Number of Students Receiving Disbursements	111,015	109,646
Award Amounts Disbursed:		
By the Public Universities	\$527,040,239	\$525,241,572
By the Public Colleges	22,021,580	22,458,463
Total Amount Disbursed	<u>\$549,061,819</u>	<u>\$547,700,035</u>

Source: FDOE Office of Student Financial Assistance, *2021-22 End-of-Year Report* and *2022-23 End-of-Year Report* and auditor-compiled disbursement amounts using university, college, and FDOE records.

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. For courses dropped by a student and courses from which a student withdrew after the end of the drop and add period, institutions must return Bright Futures Scholarship Program funds to the FDOE within 30 days after the end of a term, unless the FDOE grants a student an exception. 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 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 Florida public universities and colleges for the 2021-22 and 2022-23 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)² 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)³ 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,⁴ the FDOE must distribute FSAG – Public Program and FSAG – Career Ed Program funding in accordance with a State Board of Education (SBE) approved formula 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. The allocation amounts each year are dependent upon the approved State budget. Table 2 shows the FSAG – Public Program award amounts disbursed by the 12 public universities and 28 public colleges and the FSAG – Career Ed Program award amounts disbursed by the 31 participating DSBs⁵ and the 28 public colleges during the 2021-22 and 2022-23 fiscal years.

Table 2
FSAG – Public Program and FSAG – Career Ed Program Awards
For the 2021-22 and 2022-23 Fiscal Years

	2021-22	2022-23
FSAG – Public Program:		
Number of Students Receiving Disbursements	139,283	143,424
Award Amounts Disbursed:		
By the Public Universities	\$122,392,911	\$123,269,527
By the Public Colleges	111,599,705	112,506,252
Total Amount Disbursed	<u>\$233,993,916</u>	<u>\$235,775,779</u>
FSAG – Career Ed Program:		
Number of Students Receiving Disbursements	4,065	4,018
Award Amounts Disbursed:		
By the Participating DSBs	\$2,420,421	\$2,479,533
By the Public Colleges	810,477	794,096
Total Amount Disbursed	<u>\$3,230,898</u>	<u>\$3,273,629</u>

Source: FDOE Office of Student Financial Assistance, *2021-22 End-of-Year Report* and *2022-23 End-of-Year Report* and auditor-compiled disbursement amounts using university, college, and FDOE records.

² Section 1009.50, Florida Statutes.

³ Section 1009.505, Florida Statutes.

⁴ Sections 1009.50(4)(a) and 1009.505(4)(a), Florida Statutes.

⁵ Bradford County DSB participated in the FSAG – Career Ed Program for the 2021-22 fiscal year only and Hernando County DSB began participating in the Program in the 2022-23 fiscal year.

For the 2021-22 and 2022-23 fiscal years, FSAG – Public Program and FSAG – Career Ed Program award amounts ranged from \$200 to the maximum award amount of \$3,260 established by the General Appropriations Acts.⁶ 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.⁷ Renewal eligibility criteria to determine whether students continue to meet eligibility requirements include achieving and maintaining specified grade point averages and completing at least 12 semester credit hours per term 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,⁸ institutions are required to report to the FDOE each awarded student and award amount for FSAG – Public Program and FSAG – Career Ed Program funding and each student eligible but not awarded. 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 Florida public universities and colleges for the 2021-22 and 2022-23 fiscal years. **EXHIBIT C** to this report provides a summary of the FSAG – Career Ed Program advances and disbursements reported by Florida’s 31 participating DSBs and 28 public colleges for the 2021-22 and 2022-23 fiscal years.

FINDINGS AND RECOMMENDATIONS

Finding 1: Florida Public Student Assistance Grant Program Advances

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),⁹ which provides a minimum base allocation of 90 percent of previous fiscal year disbursements to each institution and also considers additional information such as a total number of

⁶ Sections 1009.50(3) and 1009.505(3), Florida Statutes; Chapter 2021-036, Laws of Florida, Specific Appropriation 72, and Chapter 2022-156, Laws of Florida, Specific Appropriation 66.

⁷ SBE Rules 6A-20.031(6) and 20.0071(6), Florida Administrative Code.

⁸ SBE Rules 6A-20.031(7) and 20.0071(7), Florida Administrative Code.

⁹ Section 1009.50(4)(a), Florida Statutes.

unfunded eligible students reported by each institution for the prior 3 years.¹⁰ State law¹¹ and SBE rules¹² require an institution receiving funds to certify the amount of funds disbursed to each student and remit any undisbursed advances to the FDOE. Moreover, SBE rules require an institution to report to the FDOE each eligible student who did not receive an award.

The 40 public universities and colleges received FSAG – Public Program fund advances totaling \$235.3 million for the 2021-22 fiscal year and \$235.8 million for the 2022-23 fiscal year. As part of our audit, we examined records at 11 selected institutions¹³ with FSAG – Public Program fund advances totaling \$138 million each for the 2021-22 and 2022-23 fiscal years and found that most of those institutions disbursed their available FSAG – Public Program funds to eligible students. However, we noted that Eastern Florida State College (College) did not fully disburse the \$4.3 million in FSAG – Public Program fund advances received for the 2021-22 fiscal year and returned advances totaling \$1.2 million to the FDOE without reporting any unfunded eligible students.

In addition, according to FDOE records,¹⁴ the number of College students awarded Program funds for the 2021-22 fiscal year totaled 1,877, which is a decrease of 1,582 (46 percent) from the 2020-21 fiscal year and a decrease of 1,820 students (49 percent) from the 2019-20 fiscal year. Consequently, since the FDOE allocation formula includes consideration of prior fiscal year disbursements and the reported number of unfunded eligible students, the 2022-23 fiscal year FSAG – Public Program fund allocation amount for the College was \$3.1 million or \$1.2 million less than the 2021-22 fiscal year.

We requested documentation to demonstrate College procedures for identifying eligible students for the 2021-22 fiscal year, reasons for the significant decrease in the number of awarded students, and the basis for refunding Program funds totaling \$1.2 million instead of identifying and awarding the funds to eligible students. According to College personnel, after disbursing FSAG Program funds each term, Financial Aid Office personnel generate a system query to identify students who met the eligibility criteria but did not receive funds; however, due to Financial Aid Office personnel turnover, they were not able to properly investigate and provide documentation supporting the College process for identifying eligible students for the 2021-22 fiscal year or reasons for returning the Program funds. In addition, College personnel indicated that, to enhance procedures during the 2023-24 fiscal year, the College created a new position to oversee all State and institutional financial aid and implemented improved, comprehensive procedures to monitor FSAG awarding, disbursement, and reconciliations of Program funds received with funds disbursed to students.

Since fiscal year funding is based primarily on the previous fiscal year disbursements, including consideration of the reported number of unfunded eligible students, it is important that all eligible students are properly identified and reported to the FDOE and all available funds are disbursed to the eligible students. We noted a similar finding for two other colleges in our report No. 2023-026.

Recommendation: Eastern Florida State College management should continue efforts to ensure that all students eligible for the FSAG – Public Program are reported to the FDOE. In addition,

¹⁰ FDOE Memorandum for 2021-22 FSAG Expected Family Contribution and Allocation Policy, dated February 24, 2021.

¹¹ Section 1009.50(4)(d), Florida Statutes.

¹² SBE Rule 6A-20.031(7), Florida Administrative Code.

¹³ From the 12 public universities and 28 public colleges, we selected for examination 5 universities and 6 colleges.

¹⁴ College information in the FDOE Office of Student Financial Assistance, *2019-20 End-of-Year Report*, *2020-21 End-of-Year Report*, and *2021-22 End-of-Year Report*.

the College should ensure that all eligible students receive Program funding or properly report to the FDOE each eligible student who did not receive an award.

Finding 2: Bright Futures Scholarship Program Refunds

State law¹⁵ 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. In addition, pursuant to SBE rules¹⁶ and FDOE policies,¹⁷ refunds for certain award overpayments¹⁸ are to be made within 60 days of the date the overpayment was discovered. During the 2021-22 and 2022-23 fiscal years, the 40 public universities and colleges refunded the FDOE Bright Futures Scholarship Program funds totaling \$10 million because students dropped or withdrew from courses.

As part of our audit, we evaluated the timeliness of the refunds totaling \$8 million from 7 selected institutions for the Fall 2021 through Summer 2023 Terms and found that most of those public universities and colleges timely refunded amounts to the FDOE as required. However, as shown in Table 3, University of South Florida (USF) did not refund Bright Futures Scholarship Program funds for 146 individual student refunds, ranging from \$157 to \$3,147 and totaling \$141,476, until an average of 99 days after the required due dates.

**Table 3
Bright Futures Scholarship Program Untimely Refunds
(University of South Florida)
For the Fall 2021 Through Spring 2023 Terms**

Term	Amount Refunded	Number of Individual Student Refunds	Amount Range	Number of Days Late
Fall 2021	\$ 7,177	6	\$470 – 3,147	30 – 197
Spring 2022	95,735	92	157 – 2,730	14 – 216
Summer 2022	11,728	11	470 – 1,895	10 – 127
Fall 2022	9,081	5	626 – 2,313	94 – 170
Spring 2023	17,755	32	157 – 1,878	23
Total	<u>\$141,476</u>	<u>146</u>		<u>99</u>
		Average Number of Days Late		

Source: Auditor-compiled information from institution records.

¹⁵ Section 1009.53(5), Florida Statutes.

¹⁶ SBE Rule 6A-20.002(1)(k), Florida Administrative Code.

¹⁷ FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* – General State Policies: Refund.

¹⁸ Such overpayments occur, for example, when scholarship recipients withdraw from courses after term end due to extenuating circumstances defined by institution policies.

In response to our inquiries, USF personnel indicated that the delayed refunds occurred because the University experienced staff shortages and information technology (IT) system programming errors were identified that required manual corrections. Absent timely refunds to the FDOE, USF cannot demonstrate compliance with State law and FDOE policies, and payment for Florida Bright Futures Scholarship Program awards may be withheld by the FDOE. We noted a similar finding for eight other universities and colleges in our report No. 2023-026.

Recommendation: USF management should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses students dropped or withdrew from after the end of the drop and add period. Such enhancements should include appropriate consideration and related modifications to the University IT system to help avoid future programming errors.

Finding 3: Administration of Bright Futures Scholarship and FSAG – Public Program Funds

SBE rules¹⁹ address institution responsibilities in administering State scholarships and grants programs and require an institution to maintain complete, accurate, and auditable student records; verify and certify student enrollment and eligibility; and complete and return to the FDOE all reports for the administration of State scholarships and grants program in the format and by the date established by the FDOE. State law²⁰ requires an institution to certify to the FDOE the amount of Bright Futures Scholarship and FSAG – Public Program funds disbursed to each student and to remit any undisbursed advances to the FDOE within 60 days after the end of regular registration²¹ and, for the Summer Term, within 30 days after the end of that term.

In addition, within 30 days after the end of each term, State law²² requires an institution 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. The FDOE requires each institution to reconcile State scholarships and grants program funds received with funds disbursed to students no later than 60 days after the last day of drop and add period and to return any unused funds to the FDOE.²³ If the receiving institution fails to report or to make refunds to the FDOE as required, the FDOE may withhold payment.²⁴

To determine whether the 40 public universities and colleges submitted to the FDOE accurate information for each program fund disbursement and timely identified and returned applicable program funds, we requested, for 12 selected public universities and colleges,²⁵ records supporting reconciliations of program funds received with funds disbursed to students, documentation supporting the required refunds

¹⁹ SBE Rule 6A-20.002, Florida Administrative Code.

²⁰ Sections 1009.50(4)(d) and 1009.53(5)(b), Florida Statutes.

²¹ For FSAG – Public Program, the remittance of undisbursed funds is required only in Spring Term.

²² Section 1009.53(5), Florida Statutes.

²³ The FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual – State Programs Annual Calendar and Institutional Responsibilities and Procedures*.

²⁴ Sections 1009.50(4)(e) and 1009.53(5), Florida Statutes.

²⁵ The institutions included 7 institutions selected for evaluating compliance with the Bright Futures Scholarship and 11 institutions (including 6 selected for the Bright Futures Scholarship) selected for evaluating the FSAG – Public Program requirements.

for undisbursed advances of each program fund, and Bright Futures Scholarship Program refunds for dropped or withdrawn from courses.

We found that Pensacola State College (College) controls over reconciliation and refund procedures for the two Program funds needed improvements. For the 2021-22 and 2022-23 fiscal years, the College awarded Bright Futures Scholarship Program funds totaling \$285,371 and \$266,743, respectively; and FSAG – Public Program funds totaling \$3.2 million each year. At the time of our review in July 2023, FDOE records showed for the 2022-23 fiscal year that:

- FSAG – Public Program advances totaling \$919,199 were excess funds that the College owed to the FDOE. However, according to College personnel, the excess funds in FDOE records represented Fall 2022 Term funds disbursed to students in the Spring 2023 Term that, due to oversights, College personnel did not timely report to the FDOE. Additionally, the College did not timely reconcile of record the funds disbursed to students with FDOE records. As a result, the FDOE withheld the 2023-24 fiscal year Program funding from the College until College personnel reconciled the 2022-23 fiscal year funds and made necessary edits to FDOE records in September 2023. Since the reconciliation was due within 60 days from the Spring 2023 last day of drop and add period, the reconciliation was 181 days late.
- Bright Futures Scholarship Program funds were not returned to the FDOE. Subsequent to our audit inquires, in October 2023 College personnel reconciled the 2022-23 fiscal year Program funds received with funds disbursed to students and identified funds totaling \$1,255 for courses students dropped or withdrew from which required refund to the FDOE. Additionally, in that month, the College returned the funds to the FDOE; however, the returns were 290, 139, and 47 days after the required due dates. Also, during the month, College personnel identified undisbursed Bright Futures Program funds totaling \$2,747 and returned those funds to the FDOE; however, the returns were 372, 225, and 47 days after the required due dates.

According to College personnel, program fund reconciliations were not timely performed during the 2022-23 fiscal year due to key personnel turnover and implementation of a new IT system. In addition, although College personnel indicated that reconciliations were performed for the 2021-22 fiscal year, College records were not maintained to support the reconciliations. Absent accurate, promptly documented reconciliations and timely refunds and remittances to the FDOE, the College cannot demonstrate compliance with State law, SBE rules, and FDOE policies and may have payment for Program awards withheld by the FDOE.

Recommendation: Pensacola State College management should enhance procedures to ensure that Bright Futures and FSAG – Public Program funds disbursements are timely and accurately reported to the FDOE, funds received from the FDOE are timely reconciled with funds disbursed to students, and undisbursed advances or overpayments are timely remitted to the FDOE.

PRIOR AUDIT FOLLOW-UP

Applicable institutions²⁶ had taken corrective actions for the four findings in our report No. 2023-026; however, we found that Finding Nos. 1 and 2 were similarly cited at different institutions in Finding Nos.1 and 2 of this report.

²⁶ The applicable institutions include Miami Dade College, Palm Beach State College, Pasco-Hernando State College, Broward DSB, and Miami-Dade DSB.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations. 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 selected Florida public educational institutions for the fiscal years ended June 30, 2022, and June 30, 2023.

The 12 public universities and 28 public colleges participated in the Bright Futures Scholarship and FSAG – Public Programs. For audit of the Bright Futures Scholarship Program, we selected the 7 public universities and colleges that disbursed, in total, 78 percent of the Program's disbursements for each of the 2021-22 and 2022-23 fiscal years and examined Program records. For audit of the FSAG – Public Program, we selected the 11 public universities and colleges that disbursed, in total, 59 percent of the Program's disbursements for each of the 2021-22 and 2022-23 fiscal years and examined Program records. The 28 public colleges and 31 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 and 28 percent of the Program's disbursements for the 2021-22 and 2022-23 fiscal years, respectively, and examined Program records.

We conducted this operational audit from April 2023 through January 2024 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 educational 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 applicable findings included in our report No. 2023-026.
- 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 2021 through June 2023, 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 to 60 students, selected from the population of students who attended the 40 public universities and colleges and received \$1.1 billion in Program awards during the 2021-22 and 2022-23 fiscal years to evaluate institution compliance. Specifically, we evaluated whether applicable institutions complied with Sections 1009.53 through 1009.536, Florida Statutes; State Board of Education (SBE) Rule 6A-20.028, Florida Administrative Code; and the Florida Department of Education (FDOE) Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by:
 - Properly classifying students by residency, who had earned high school diplomas and were registered for a minimum of 6 credit hours per term.
 - Awarding the proper amount for the scholarship type earned.
 - Accurately and properly supporting enrolled credit hours shown on the Disbursement Eligibility Reports (DERs) submitted to the FDOE.
 - Accurately and properly supporting credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE.
- Examined documentation supporting FSAG – Public Program awards made to 90 students, selected from the population of students who attended the 40 public universities and colleges and received \$470 million in Program awards during the 2021-22 and 2022-23 fiscal years to evaluate institution compliance. Specifically, we evaluated whether applicable institutions complied with Section 1009.50, Florida Statutes; SBE Rule 6A-20.031, Florida Administrative Code; and

FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by:

- Properly classifying the students by residency, who were enrolled in a degree program, registered in a minimum of 6 credit hours per term, and had not earned more than 110 percent of the credit hours required to complete the degree program.
- Verifying that students demonstrated financial needs by completing the Free Application for Federal Student Aid (FAFSA).
- Properly awarding amounts, ranging from \$200 to the maximum amount established by the respective General Appropriations Act, to students based on their unmet financial needs.
- Accurately and properly supporting enrolled credit hours shown on the DERs submitted to the FDOE.
- Accurately and properly supporting credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE.
- Examined documentation supporting FSAG – Career Ed Program awards to 50 students, selected from the population of students who attended the 31 participating DSBs and 28 public colleges and received \$6.5 million in Program funds during the 2021-22 and 2022-23 fiscal years to evaluate institution compliance. Specifically, we evaluated whether applicable institutions complied with Section 1009.505, Florida Statutes; SBE Rule 6A-20.0071, Florida Administrative Code; and FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by:
 - Properly classifying students by residency, who 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 certificate program.
 - Verifying that the students demonstrated financial needs by completing the FAFSA.
 - Properly awarding amounts, ranging from \$200 to the maximum amount established by the respective General Appropriations Act, to students based on their unmet financial needs.
 - Accurately and properly supporting enrolled credit hours shown on the DERs submitted to the FDOE.
 - Accurately and properly supporting credit hours earned and the cumulative grade point averages shown on the grade and hours reports submitted to the FDOE.
- Examined records for 5 public universities, 6 public colleges, and 3 DSBs selected from the 40 public universities and colleges and 31 participating DSBs to determine whether the applicable institution complied with Sections 1009.50(4)(d), 1009.505(4)(d), and 1009.53(5)(a), Florida Statutes, by filing DERs with the FDOE within 30 days of the last day of the drop and add period for each term.
- Examined records for 5 public universities, 6 colleges, and 3 DSBs selected from the 40 public universities and colleges and the 31 participating DSBs to determine whether applicable institution complied with FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual* by filing grade and hours reports with the FDOE within 30 days of the last day of classes.
- Examined records for 7 public universities and colleges selected from the 40 public universities and colleges to determine whether the applicable institution complied with Section 1009.53(5)(b), Florida Statutes, by returning undisbursed Bright Futures Scholarship Program funds 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 7 public universities and colleges selected from the 40 public universities and colleges to determine whether the applicable institution complied with Section 1009.53(5)(a), Florida Statutes, by refunding 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 5 public universities and 6 public colleges selected from the 40 public universities and public colleges to determine whether the applicable institution complied with Section 1009.50(4)(d), Florida Statutes, by returning undisbursed FSAG – Public Program funds 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.
- Examined records for 3 DSBs and 1 public college selected from the 31 participating DSBs and 28 public colleges to determine whether the applicable institution complied with Section 1009.505(4)(d), Florida Statutes, by returning undisbursed FSAG – Career Ed Program funds 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.
- Examined records for 5 public universities, 8 public colleges, and 3 DSBs selected from the 40 public universities and colleges and 31 participating DSBs to determine whether the applicable institution, after determining an award overpayment, refunded the overpayment to the FDOE within 60 days in accordance with SBE Rule 6A-20.002(1)(k), Florida Administrative Code, and FDOE Office of Student Financial Assistance *State Scholarship and Grant Programs Policy Manual*.
- 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

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.



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, 2022

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida State University	\$106,142,075	\$105,013,384	\$ 1,128,691	\$106,142,075	\$ -
University of Central Florida	108,997,829	108,190,212	807,755	108,997,967	(138) ^c
University of Florida	149,054,580	145,933,567	3,007,400	148,940,967	113,613 ^d
University of South Florida	64,478,357	63,809,072	669,285	64,478,357	-
Subtotal for 4 Public Universities Audited	428,672,841	422,946,235	5,613,131	428,559,366	113,475
Other 8 Public Universities ^b	104,607,395	104,094,004	2,611,470	106,705,474	(2,098,079)
Total for the 12 Public Universities	533,280,236	527,040,239	8,224,601	535,264,840	(1,984,604)
Miami Dade College	2,694,104	2,635,646	58,458	2,694,104	-
Pensacola State College	285,371	285,371	-	285,371	-
Santa Fe College	2,536,916	2,401,771	135,145	2,536,916	-
Subtotal for 3 Public Colleges Audited	5,516,391	5,322,788	193,603	5,516,391	-
Other 25 Public Colleges ^b	18,559,226	16,698,792	2,146,051	18,844,843	(285,617)
Total for the 28 Public Colleges	24,075,617	22,021,580	2,339,654	24,361,234	(285,617)
Total for the 7 Institutions Audited	434,189,232	428,269,023	5,806,734	434,075,757	113,475
Total for Other 33 Institutions	123,166,621	120,792,796	4,757,521	125,550,317	(2,383,696)
Total for all 40 Institutions	\$557,355,853	\$549,061,819	\$10,564,255	\$559,626,074	\$(2,270,221)

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

^c Amount represents what the FDOE owed the University due to additional disbursements.

^d Amount subsequently refunded to the FDOE for student withdrawals.

**SUMMARY OF FLORIDA BRIGHT FUTURES SCHOLARSHIP PROGRAM
ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida State University	\$102,483,782	\$101,968,290	\$ 515,492	\$102,483,782	\$ -
University of Central Florida	112,493,768	110,735,466	1,749,095	112,484,561	9,207 ^c
University of Florida	149,187,708	147,208,909	1,930,341	149,139,250	48,458 ^c
University of South Florida	63,992,837	63,067,566	925,271	63,992,837	-
Subtotal for 4 Public Universities Audited	428,158,095	422,980,231	5,120,199	428,100,430	57,665
Other 8 Public Universities ^b	113,826,640	102,261,341	11,522,901	113,784,242	42,398
Total for the 12 Public Universities	541,984,735	525,241,572	16,643,100	541,884,672	100,063
Miami Dade College	2,638,277	2,607,902	30,375	2,638,277	-
Pensacola State College	270,745	266,743	4,002	270,745	-
Santa Fe College	3,211,500	2,793,884	417,616	3,211,500	-
Subtotal for 3 Public Colleges Audited	6,120,522	5,668,529	451,993	6,120,522	-
Other 25 Public Colleges ^b	17,725,735	16,789,934	855,074	17,645,008	80,727
Total for the 28 Public Colleges	23,846,257	22,458,463	1,307,067	23,765,530	80,727
Total for the 7 Institutions Audited	434,278,617	428,648,760	5,572,192	434,220,952	57,665
Total for the Other 33 Institutions	131,552,375	119,051,275	12,377,975	131,429,250	123,125
Total for all 40 Institutions	565,830,992	547,700,035	17,950,167	565,650,202	180,790

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

^c Amount subsequently refunded to the FDOE for student withdrawals.

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, 2022

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida International University	\$ 24,103,663	\$ 24,103,663	\$ -	\$ 24,103,663	\$ -
Florida State University	13,372,418	13,372,418	-	13,372,418	-
University of Central Florida	22,020,215	22,020,215	-	22,020,215	-
University of Florida	15,014,294	15,014,294	-	15,014,294	-
University of South Florida	17,813,810	17,812,510	1,300	17,813,810	-
Subtotal for 5 Public Universities Audited	92,324,400	92,323,100	1,300	92,324,400	-
Other 7 Public Universities ^b	30,175,989	30,069,811	-	30,069,811	106,178
Total for the 12 Public Universities	122,500,389	122,392,911	1,300	122,394,211	106,178
Broward College	14,514,034	14,514,034	-	14,514,034	-
Eastern Florida State College	4,307,546	3,076,251	1,231,295	4,307,546	-
Miami Dade College	14,081,895	14,081,895	-	14,081,895	-
Palm Beach State College	8,549,062	8,549,062	-	8,549,062	-
Pasco-Hernando State College	1,390,589	1,390,589	-	1,390,589	-
Pensacola State College	3,172,540	3,172,540	-	3,172,540	-
Subtotal for 6 Public Colleges Audited	46,015,666	44,784,371	1,231,295	46,015,666	-
Other 22 Public Colleges ^b	66,815,455	66,815,334	61	66,815,395	60
Total for the 28 Public Colleges	112,831,121	111,599,705	1,231,356	112,831,061	60
Total for the 11 Institutions Audited	138,340,066	137,107,471	1,232,595	138,340,066	-
Total for the Other 29 Institutions	96,991,444	96,885,145	61	96,885,206	106,238
Total for all 40 Institutions	\$235,331,510	\$233,992,616	\$1,232,656	\$235,225,272	\$106,238

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

**SUMMARY OF FLORIDA PUBLIC STUDENT ASSISTANCE GRANT PROGRAM
ADVANCES AND DISBURSEMENTS BY PUBLIC UNIVERSITY AND COLLEGE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Institution	Advances ^a	Disbursements ^a			Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Florida International University	\$ 24,288,204	\$ 24,288,204	\$ -	\$ 24,288,204	\$ -
Florida State University	13,454,228	13,454,228	-	13,454,228	-
University of Central Florida	22,203,443	22,203,443	-	22,203,443	-
University of Florida	15,100,164	15,100,164	-	15,100,164	-
University of South Florida	17,934,429	17,934,429	-	17,934,429	-
Subtotal for 5 Public Universities Audited	92,980,468	92,980,468	-	92,980,468	-
Other 7 Public Universities ^b	30,289,059	30,289,059	-	30,289,059	-
Total for the 12 Public Universities	123,269,527	123,269,527	-	123,269,527	-
Broward College	14,606,354	14,606,354	-	14,606,354	-
Eastern Florida State College	3,098,245	3,098,245	-	3,098,245	-
Miami Dade College	14,173,677	14,173,677	-	14,173,677	-
Palm Beach State College	8,598,357	8,598,357	-	8,598,357	-
Pasco-Hernando State College	1,421,996	1,421,996	-	1,421,996	-
Pensacola State College	3,199,841	3,199,433	408	3,199,841	-
Subtotal for 6 Public Colleges Audited	45,098,470	45,098,062	408	45,098,470	-
Other 22 Public Colleges ^b	67,408,497	67,408,190	307	67,408,497	-
Total for the 28 Public Colleges	112,506,967	112,506,252	715	112,506,967	-
Total for the 11 Institutions Audited	138,078,938	138,078,530	408	138,078,938	-
Total for the Other 29 Institutions	97,697,556	97,697,249	307	97,697,556	-
Total for all 40 Institutions	\$235,776,494	\$235,775,779	\$715	\$235,776,494	\$ -

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

EXHIBIT C

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

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Institution	Advances ^a		Disbursements ^a		Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Broward County District School Board	\$ 170,634	\$ 170,634	\$ -	\$ 170,634	\$ -
Miami-Dade County District School Board	247,922	247,829	93	247,922	-
Orange County District School Board	264,352	264,352	-	264,352	-
Florida Gateway College	<u>173,369</u>	<u>173,369</u>	-	<u>173,369</u>	-
Subtotal for 4 Institutions Audited	856,277	856,184	93	856,277	-
Other 54 District School Boards and Public Colleges ^b	<u>2,380,094</u>	<u>2,374,714</u>	<u>3,363</u>	<u>2,378,077</u>	<u>2,017</u>
Total for the 58 Institutions	<u>\$3,236,371</u>	<u>\$3,230,898</u>	<u>\$3,456</u>	<u>\$3,234,354</u>	<u>\$2,017</u>

FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Institution	Advances ^a		Disbursements ^a		Disbursements Over/(Under) Advances
	From the FDOE	Awards to Students	Refunds to the FDOE	Total Disbursements	
Broward County District School Board	\$ 171,526	\$ 171,526	\$ -	\$ 171,526	\$ -
Miami-Dade County District School Board	286,676	286,676	-	286,676	-
Orange County District School Board	267,846	267,846	-	267,846	-
Florida Gateway College	<u>174,682</u>	<u>174,682</u>	-	<u>174,682</u>	-
Subtotal for 4 Institutions Audited	900,730	900,730	-	900,730	-
Other 54 District School Boards and Public Colleges ^b	<u>2,380,817</u>	<u>2,372,899</u>	<u>7,884</u>	<u>2,380,783</u>	<u>34</u>
Total for the 58 Institutions	<u>\$3,281,547</u>	<u>\$3,273,629</u>	<u>\$7,884</u>	<u>\$3,281,513</u>	<u>\$ 34</u>

^a Amounts reported by institutions for the funding year.

^b Auditor-compiled information from FDOE end-of-year records.

MANAGEMENT'S RESPONSE



President
James H. Richey, J.D.

Board of Trustees
Ronald Howse, Chair
Dr. Edgar Figueroa, Vice Chair
R. Bruce Deardoff
Laura Moody
Winston Scott

Cocoa Campus
1519 Clearlake Road
Cocoa, Florida 32922
321/632-1111
Fax: 321/433-7064

Melbourne Campus
3865 N. Wickham Road
Melbourne, Florida 32935
321/632-1111
Fax: 321/433-5618

Palm Bay Campus
250 Community College Pkwy.
Palm Bay, Florida 32909
321/632-1111
Fax: 321/433-5305

Titusville Campus
1311 North U.S. 1
Titusville, Florida 32796
321/632-1111
Fax: 321/433-5113

easternflorida.edu



March 13, 2024

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

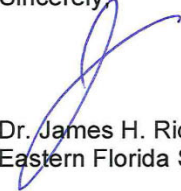
Dear Ms. Norman:

We received your letter regarding the operational audit of the Florida Student Assistance Grant Program for the fiscal years ending June 30, 2022, and June 30, 2023. Below is our corrective action plan that already has been implemented to improve efficiencies for the Florida Student Assistance Grant Program:

1. The college hired a new Executive Director of Financial Aid in November 2023, who has undertaken a thorough assessment of employees' job functions and implemented streamlined processes. One initiative involved the development of an Institutional Aid Coordinator who is responsible for overseeing all state and federal aid.
2. The Executive Director of Financial Aid has implemented procedures to monitor the awarding, expenditures, and reconciliation of all state funds.
3. The Executive Director of Financial Aid and the Institutional Aid Coordinator meet weekly to document the expenditures in alignment with the allocation received from the Florida State System.

We want to assure you that we have made every effort to improve the efficiency of the Florida Student Assistance Grant Program.

Sincerely,



Dr. James H. Richey, President
Eastern Florida State College

JHR/mm



April 10, 2024

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

Dear Ms. Norman,

Please find attached, the University of South Florida's response for the audit finding that is included in 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, 2022 and June 30, 2023.

Please do not hesitate to contact me with any questions regarding this response.

Sincerely,

A handwritten signature in blue ink that reads 'Jennifer Condon'.

Jennifer Condon
Vice President and Chief Financial Officer
University of South Florida
813-974-7696

Enclosure

Copy to: President Rhea Law
 Dr. Prasant Mohapatra
 Dr. Cynthia DeLuca
 Billie Jo Hamilton
 Virginia Kalil
 Gerard Solis

BUSINESS & FINANCE
University of South Florida • 4202 East Fowler Avenue, CGS301 • Tampa, FL 33620
(813) 974-3297

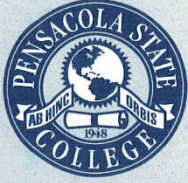
University of South Florida
Florida Bright Futures Scholarship Program and Student Assistance Grant Programs
Management Response to Fiscal Year 2022 and 2023 Audit
Conducted by the Florida Auditor General's Office

Finding: University of South Florida did not comply with State Law and Florida Department of Education (FDOE) policies as the University did not timely refund to the FDOE Bright Futures Scholarship Program funds for courses students dropped or withdrew from after the end of the drop and add period. Specifically, the University made 146 refunds totaling \$141,476 an average of 99 days after the required due date.

Recommendation: USF management should enhance procedures to ensure that Bright Futures Scholarship Program funds are timely refunded to the FDOE for courses students dropped or withdrew from after the end of the drop and add period. Such enhancements should include appropriate consideration and related modifications to the University IT system to help avoid future programming errors.

Management's Response: USF has enhanced procedures to assure compliance with the timely refund of Florida Bright Futures Scholarship funds. We have accelerated reconciliation of this fund to 30 days, which exceeds the state requirement of 60 days. Additionally, we are in the process of recruiting and hiring a fiscal position within the Office of Financial Aid that will be dedicated to reconciliation duties. This new position will also be able to identify and escalate any programming issues which would have an impact on our ability to meet our fiduciary responsibilities.

Implementation Date:	June 1, 2024
Responsible Party:	Billie Jo Hamilton, 813/974-5050 Associate Vice President, Enrollment Planning & Management



Office of the President

Pensacola State College
1000 College Boulevard
Pensacola, FL 32504-8998

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PENSACOLA STATE COLLEGE

March 12, 2024

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

Dear Ms. Norman:

Let me express our sincere appreciation for the professional manner in which your staff conducted the audit. Following are the College's responses to the preliminary and tentative findings to be included in the Bright Futures and Florida Student Assistance Grant Programs operational audit report.

Finding No. 3: Administration of Bright Futures Scholarship and FSAG – Public Program Funds

Recommendation: Pensacola State College management should enhance procedures to ensure that Bright Futures and FSAG – Public Program fund disbursements are timely and accurately reported to the FDOE, funds received from the FDOE are timely reconciled with funds disbursed to students, and undisbursed advances or overpayments are timely remitted to the FDOE.

Response: The College has reviewed and implemented Bright Futures and FSAG procedures to ensure accurate and timely reporting to the FDOE. Reconciliation procedures have been put into place to reconcile funds received to funds disbursed so that any undisbursed advances or overpayments are timely remitted to the FDOE.

Should you have any questions or concerns, please feel free to call me.

Sincerely,

Edward Meadows
President

Pensacola State College
is a member of the
Florida College System