



**Office of Early Learning (OEL)
2018-19 Update
for ELC/RCMA
CPA/Audit Firms**

**Location: By Webinar
September 10, 2019**



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Early Learning

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2018-19 Update to CPA/Audit Firms

Single Statewide Information System (SSIS), aka the Enhanced Field System Modernization (EFS Mod)

- Background
- 2018-19 upgrades
- OEL instructions to ELCs
- Status of ELC activities
- Questions
- Next steps



2018-19 Update to CPA/Audit Firms

EFS Mod - Background

- A multi-year project to modernize / consolidate antiquated de-centralized existing program reporting
- Includes three main components
 - A Family Portal *launched in July 2015*
 - A Provider Portal *launched in September 2016*
 - A Coalition Services Portal *launched in July 2015*
 - *Eligibility, Enrollment, Attendance and Reimbursement Processing – July 2018*
- All ELCs and RCMA are system end users



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EFS Mod – 2018-19 upgrades

- Multiple system issues occurred that EFS Mod team/OEL have worked to address
 - Attendance module not fully functional for providers
 - Data migration issues
 - Full time/Part time copayment amounts
 - School-age care level inconsistencies
 - Reconciliation of pay rates for providers
 - Household merges for income eligibility
 - Missing enrollments
 - Inconsistent system reports to monitor data accuracy
 - System design gaps for RCMA



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EFS Mod – Preliminary Workarounds

- Form 3050 – Temporary form for providers to document childcare authorizations
- OEL allowed use of June 2018 attendance data to process July 2018 provider reimbursements
- ELCs reverted to paper records or third party software until EFS Mod had full functionality
- ELCs added case notes to explain system errors for auditing purposes

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EFS Mod – OEL instructions

Multiple resources posted to SharePoint

- *Coalition Zone/SharePoint/App & Data Services/EFS Mod Project Documents*
- OEL Program Monitoring Memo, February 2019
 - Described how OEL will conduct program monitoring for FY2018-19
 - Instructed ELC to document any locally developed workarounds (eligibility, wait lists, attendance records, etc.)



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EFS Mod – OEL instructions *cont'd*

- SR Attendance Processing Memo, April 2019
 - Instructed ELCs could continue making monthly provider payments based on estimated attendance until the due date for records to be corrected and reconciled
 - Provided initial attendance processing deadlines
 - Allowed local flexibility in attendance and reimbursement processing



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EFS Mod – OEL instructions *cont'd*

- OEL Admin Memo 2019-11, May 2019
 - Established Service Desk ticketing system for ELCs
- OEL SR Attendance and Reimbursement Processing - Update, June 2019
 - ELCs can continue making monthly provider payments based on estimated attendance until the due date for records to be corrected and reconciled
 - Instructs corrections/reconciliation tasks should be completed on or before September 6, 2019



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EFS Mod – OEL instructions *cont'd*

- OEL SR Attendance Memo 2019-003, August 2019
 - Target deadline for provider payment corrections and reconciliation tasks of September 6, 2019
 - Target deadline for separate but connected final invoice processes for FY2018-19 is before September 20, 2019
- OEL emails issued, September 2019
 - Intermittent EFS Mod system timeouts occurred so OEL extended the corrections deadline
 - ***Focus shifted to final invoice date of September 20, 2019***



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EFS Mod – Status of ELC activities

- OEL receives daily status reports
 - SR attendance records for FY2018-19
 - SR attendance records for FY2019-20
- *See attached status report for FY2018-19*
 - “Children Paid” - records marked paid in EFS Mod
 - “% Paid” - percentage of records marked paid in EFS Mod
 - All status reports are raw data pulls prepared for OEL for informational purposes only; **these are not score cards**



Status Report at 9-09-19

School Readiness Attendance/Payment Calculation Progress FY18-19							
Coalition	Child Attendance Records	Attendance Submitted	% Attendance Submitted	Child Payments Calculated	% Calculated	Children Paid	% Paid
ELC of Lake	20,744	20,614	99%	20,762	100%	20,748	100%
ELC of Escambia	40,357	39,865	99%	40,275	100%	40,207	100%
ELC of Okaloosa and Walton	19,948	19,948	100%	19,948	100%	-	0%
ELC of Palm Beach	144,710	144,710	100%	144,710	100%	-	0%
ELC of Santa Rosa	10,401	10,234	98%	10,347	99%	10,346	99%
ELC of Florida's Gateway	22,078	21,490	97%	21,956	99%	21,779	99%
ELC of Marion	35,817	35,018	98%	35,268	98%	35,268	98%
ELC of Southwest Florida*	63,883	62,642	98%	62,566	98%	-	0%
ELC of the Nature Coast	23,966	22,742	95%	23,219	97%	23,203	97%
ELC of Manatee	27,536	26,267	95%	26,765	97%	4,859	18%
ELC of St. Lucie	32,471	30,819	95%	31,212	96%	31,204	96%
ELC of Pinellas	74,822	70,732	95%	71,807	96%	70,959	95%
ELC of Indian River, Martin, Okeechobee*	26,978	24,914	92%	25,945	96%	-	0%
ELC of Northwest Florida	27,403	26,275	96%	26,316	96%	-	0%
ELC of Alachua	26,168	24,559	94%	24,764	95%	24,764	95%
ELC of Pasco and Hernando	45,153	40,646	90%	42,755	95%	-	0%
ELC of Sarasota County	14,150	12,755	90%	13,242	94%	13,211	93%
ELC of the Big Bend Region	59,571	56,245	94%	55,790	94%	42,981	72%
ELC of Flagler and Volusia	40,922	39,157	96%	37,888	93%	37,807	92%
ELC of North Florida/Episcopal Children's Services	49,193	45,774	93%	45,879	93%	45,188	92%
ELC of Polk	72,799	65,441	90%	66,098	91%	56,717	78%
ELC of Seminole	23,195	21,753	94%	21,148	91%	-	0%
ELC of Brevard	45,861	41,009	89%	39,751	87%	-	0%
ELC of Orange**	125,624	103,933	83%	102,829	82%	22,974	18%
ELC of Broward	128,834	109,582	85%	105,801	82%	-	0%
ELC of Florida's Heartland	21,834	17,926	82%	17,330	79%	17,330	79%
ELC of Osceola County**	23,513	19,188	82%	18,217	77%	3,074	13%
ELC of Hillsborough	156,007	127,152	82%	91,045	58%	11,437	7%
ELC of Miami-Dade/Monroe	279,710	226,514	81%	116,288	42%	86,324	31%
Redlands Christian Migrant Association	19,293	18,026	93%	698	4%	-	0%
ELC of Duval	102,883	3,575	3%	356	0%	354	0%
Grand Total	1,796,876	1,516,561	84%	1,360,975	76%	620,734	35%
Fiscal Year 2018-2019 Data as of September 9, 2019.							
Sorted by descending percentage of child payments calculated.							
* IRMO and Southwest reset payments to adjust match.							
** Orange and Osceola reset payments to adjust match.							

2018-19 Update to CPA/Audit Firms

EFS Mod – Questions

Q1: Has OEL allowed ELCs to make provider payments based on attendance estimates?

OEL Answer: Yes, this process was allowed.

- ELCs were also instructed to use paper attendance records or third party software systems to support monthly provider payments made.
- Deadline for corrections/true-up process was set as described.
- No single processing method was prescribed by OEL.



2018-19 Update to CPA/Audit Firms

EFS Mod transition – Questions *cont'd*

Q2: Has OEL allowed ELCs to make provider payments based on blended rates?

OEL Answer: No, providers are not paid with blended rates.

- Pay rates are based on care-level (age of child), unit of care (full time/part time) and any applicable quality differentials.
- OEL made no changes to these criteria for pay rates.



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EFS Mod – Questions *cont'd*

Q3: Can OEL provide documentation of the instructions provided?

OEL Answer: Yes.

- A copy of memos and emails referenced here was provided to each ELC and will be provided to you for your files.

2018-19 Update to CPA/Audit Firms

EFS Mod – Questions *cont'd*

Q4: Has OEL provided guidance to the ELCs to postpone or waive provider monitoring activities for FY2018-19?

OEL Answer: No, monitoring activities are not waived.

OEL's memo from February 2019 outlined alternative monitoring activities that could be used until the stabilization of EFS Mod.

2018-19 Update to CPA/Audit Firms

EFS Mod – Questions *cont'd*

Q5: Can OEL provide a date certain when all system corrections will be completed?

OEL Answer: No, a date certain is not available. Data fixes, enhancements and new functionality are ongoing.

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EFS Mod – Questions *cont'd*

Q6: Has OEL established any materiality thresholds for FY2018-19 provider payment corrections?

- Could be used to waive or “pass” on some adjustments based on cost/ELC staff considerations.
- Set at the provider level for small dollar corrections; OR at the ELC level for different types of errors (i.e., overpayments, underpayments, closed providers, etc.).

OEL Answer: This is under consideration by OEL management and would require federal approval.



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EFS Mod – Questions *cont'd*

Q7: Has OEL provided guidance to the ELCs/RCMA about potential FY2018-19 audit issues or findings?

OEL Answer: Yes, preliminary data has been shared.

OEL's updated SR Attendance Memo from August 2019 notes -

- OEL conference call planned for CPA/audit firms.
- OEL will work with CPA/audit firms to ensure potential audit issues/findings are shared with ELCs and RCMA.



2018-19 Update to CPA/Audit Firms

EFS Mod – Questions *cont'd*

Q8: Does OEL know what portion of FY2018-19 direct services costs have been corrected and/or reconciled?

OEL Answer: No, OEL does not have this data.

- For corrections from ELCs, OEL is gathering data now but does not have validated amounts.
- For YE reconciliations by ELCs, OEL-level processes cannot identify the status of these ELC-level tasks.



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EFS Mod – Questions *cont'd*

Q9: When will the ELC FY2018-19 revenue confirmation forms be completed/released?

OEL Answer: Adjusted target date is January 2020.

We plan to extend the standard processing timelines -

- State G/L closeout tasks occur through October; so
- OEL's typical release date is early December each year.
- This year's release can be delayed to help ELCs/RCMA as final corrections and prior period adjustments are made.



2018-19 Update to CPA/Audit Firms

FY2018-19 Audit preparation – OEL's Next Steps

- Request CPA/audit firms contact each ELC/RCMA
 - Disclose possible audit issues/findings
 - Document discussions
- Prepare draft disclosure language for this issue
 - OEL Programmatic/fiscal monitoring reports
 - May translate for use in Single Audits
- Prepare written summary of temporary or alternative processes put in place by OEL





Questions or comments

[Laura.McKinley@oel.
myflorida.com](mailto:Laura.McKinley@oel.myflorida.com)

[Reginal.Williams@oel.
.myflorida.com](mailto:Reginal.Williams@oel.myflorida.com)



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Early Learning

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Shan Goff

Executive Director, Office of Early Learning
250 Marriott Drive Tallahassee, FL 32399
850-717-8550 • Toll Free 866-357-3239



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