



CENTERS FOR INDEPENDENT LIVING
COMPLIANCE REVIEW REPORT

accessABILITY Center for Independent Living

Grant Award Number: H132A930505

REVIEW DATES: August 13-15, 2012

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REHABILITATION SERVICES ADMINISTRATION

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I. PURPOSE OF THE ON-SITE MONITORING REVIEW

Sections 706(c) and 722 of the *Rehabilitation Act of 1973, as amended* (Rehabilitation Act) mandate that the Rehabilitation Services Administration (RSA) conduct on-site reviews of centers for independent living (CILs) funded under Title VII, Part C, Section 722. The objectives of on-site reviews are to:

- assess compliance with the requirements of Section 725(b) and (c)(3) of the Rehabilitation Act and 34 CFR 366.60-366.63;
- study program operations, organizational structure and administration of the CIL under Section 725(c)(1), (2), (5) and (6) of the Rehabilitation Act and 34 CFR 366.2 and 366.50;
- review documentation sufficient to verify the accuracy of the information submitted in the most recent 704 Annual Performance Report;
- verify that the CIL is managed in accordance with federal requirements in the Education Department General Administrative Regulations (EDGAR);
- assess CIL conformance with its work plan, developed in accordance with Section 725(c)(4) of the Rehabilitation Act and 34 CFR 366.50(d)(2), conditions of the CIL's approved application, and consistency with the State Plan for Independent Living (SPIL);
- identify areas of suggested or necessary improvements in the CIL's programmatic and fiscal operation and provide technical assistance resources available on the local, state, regional and national level;
- identify areas of exemplary work, projects and coordination efforts and make this information available to the larger CIL community; and
- provide an opportunity to share information with experienced nonfederal individuals involved in the operations of CILs and make available technical assistance to enhance CIL operations or to minimize or to eliminate problem areas.

II. METHODOLOGY

The on-site review of accessABILITY Center for Independent Living was conducted from August 13-15, 2012. The program review covered the independent living (IL) operations and activities and the financial review examined the center's participation in Title VII, Part C, of the Rehabilitation Act. RSA used the On-Site Review Guide (ORG) to conduct the on-site review. During the review, interviews were conducted with the center's management, staff, consumers, and members of the board of directors. In addition to the interviews, program and financial documents were reviewed in accordance with the protocol required by RSA's ORG, including written policies and procedures, a sample of consumer service records (CSRs), and other documents that verified compliance with standards and indicators. CSRs were selected for review on a random basis. The review team conducted an exit conference at the conclusion of the review to provide feedback on initial impressions from the review.

The RSA review team included the following individuals:

- Janette Shell, RSA Technical Assistance Unit; and

- Christine Camene, Chief Program Officer, Paraquad in Missouri serving as the nonfederal reviewer

In addition, the Designated State Unit and the State Independent Living Council were invited to send representatives to participate in the review. The representatives were: Kristy Cook, Director of Policy and Planning, Bureau of Rehabilitation Services (BRS); Nancy Young, IL Program Director, BRS; and Dee Ann Hart representing the Indiana Council of Independent Living.

III. MISSION AND DESCRIPTION

In 1987 a group of disability self-advocates residing in Central Indiana formed the Indianapolis Resource Center for Independent Living (IRCIL). The center changed its name to accessABILITY in 2010 to better communicate its mission: building advocacy and inclusive communities with and for people who have disabilities. The center is located in Indianapolis, Indiana and serves the counties of Marion, Boone, Hamilton, Hendricks, Hancock, Morgan, Johnson, and Shelby. In addition to these counties, accessABILITY provides IL services to individuals who are 55 years of age and older with visual disabilities in Owen and Bartholomew counties with funds provided under the Older Individuals Who Are Blind Program under Chapter 2 of Title VII.

In addition to the four IL core services, accessABILITY is engaged in the activities and services below on behalf of individuals with significant disabilities.

- **Seniors Achieving Independent Living Program:** accessABILITY assists people who are 55 years of age and older to learn about blindness prevention and assists those who are losing or have lost their sight to gain or regain independence in their lives by identifying and addressing barriers in the home; providing information on community activities and the newest technologies in adaptive and assistive devices; and connecting individuals with support services in the community.
- **Public Education:** accessABILITY conducts presentations, participates in forums and provides a variety of outreach activities to educate all members of our community on the philosophy of independent living, living with a disability, respectful communication with people with disabilities and other disability related issues. In addition, the center produced a short film titled *The Body Extended* to promote disability awareness in the communities that it serves. The film, on DVD, follows several Hoosiers with significant disabilities as they encounter physical and attitudinal barriers and contains interviews of these individuals regarding their disability experiences.
- **Employment Supports:** accessABILITY provides consumer-driven support to people with disabilities to assist them in gaining competitive, integrated employment of their choice in their communities. The center works collaboratively with the BRS, employers and other community partners in this effort to provide a range of experiences including volunteering, internships, and part-time employment as well as education and training programs needed for the chosen employment.
- **Youth Achieving Independent Living Program:** This program was implemented in FY 2011 to provide individualized direct support to youth with disabilities. The center

established four “Youth N Power” groups for youth with and without disabilities to promote inclusion and acquisition of independent living skills. The Youth N Power participants learn strategies to protect themselves from bullying and abuse, to make safe and healthy choices regarding relationships, sex and dating and to build self-confidence.

IV. ORGANIZATIONAL STRENGTHS AND EMERGING PRACTICES

accessABILITY operates with a strong sense of belonging and contributing to the community and promotes the importance of community-building in independent living. For example, accessABILITY built an adaptive kitchen in its building to teach culinary skills, demonstrate adaptive options available and assist individuals in determining which adaptive equipment is best for them. In addition, the kitchen serves as a model for local builders and housing rehabilitation contractors interested in building adaptive kitchens. Also, accessABILITY contributed to the community by improving the accessibility of the playground at Christian Park in Indianapolis with \$5,000 from a Christopher and Dana Reeve Foundation’s Quality of Life grant. Christian Park is the site of the center’s annual community awareness event, InclusionFest, and Wheel-a-thon fund raiser.

accessABILITY has a strong commitment to building consumers’ self-advocacy skills, as illustrated by its Consumer Assistance Fund which provides up to \$500 to individuals who live at or below 200 percent of poverty level. In order to apply for and receive assistance from this fund, consumers are required to have an active independent living goal related to the requested assistance and must exhaust other available options for assistance. Also, if the consumers requesting help in purchasing equipment, he or she must obtain and submit three quotes. In the process, the consumer learns about community resources, meeting program requirements and advocating for one's self.

V. OBSERVATIONS AND RECOMMENDATIONS

During its review activities, RSA identified the observations below and made recommendations that accessABILITY may consider to improve its overall operations and IL service delivery to consumers with significant disabilities.

1. Equal Access

Observation: RSA identified multiple concerns regarding consumers’ equal access to the services and programs accessABILITY offers. As accessABILITY is an advocate for equal access in the community and represents the voice of individuals with disabilities in its activities and efforts, it is important and necessary that the center serve as a model for equal access in communication, programs and its physical facility and surroundings.

The center staff indicated that it provides materials in alternate formats upon request. While a brochure describing accessABILITY and its services in Spanish was located near the waiting area, this same brochure was not readily available in large print or Braille formats. The center owns three Braille printers that could be used to expand the number of documents available in Braille, but the printers are not being utilized at this time.

The staff member assigned to conduct outreach and provide services to Latino consumers uses a translation program to prepare forms in Spanish requiring a consumer's signature. Some of the reviewed CSRs contained consumer rights information and a materials checklist in Spanish. However, the ILP or waiver forms in those same CSRs were in English. While accessABILITY's policy manual stipulates that consumers shall have access to their CSRs at any time, the CSRs cannot be truly considered accessible to the consumer if the alternate format(s) are not provided in a consistent manner.

The accessABILITY center's building provides minimally adequate access in movement throughout the building. The waiting area provides seating for six to eight people, leaving only open space for accommodating one wheel chair. If all seating space is occupied, the positioning of a second wheelchair creates access issues for hallway and entrance/exit use. Center staff is housed on basement and ground levels but the building does not have an elevator. The center indicates that it is raising funds to install an elevator and, in the meantime, houses staff with mobility impairments on the ground level only. Consumers with mobility impairments are met on the ground level or at alternate sites. The building's hallways are wide enough for one wheelchair only.

The accessible parking spaces at the entrance to the building do not have adequate access aisles. The access aisle closest to the front entrance is located in the same space as a cement ramp between the parking lot and the sidewalk, effectively preventing the use of a chair lift and complicating or preventing the use of walkers and other mobility assistive devices when an individual exits a vehicle from the passenger side. The accessible parking space next to the street entrance does not have a striped access aisle. There is a parking space between the two accessible parking spaces that is not marked as an accessible parking space or striped as an access aisle.

Recommendation: RSA recommends that accessABILITY:

- 1.1 continue its efforts to install an elevator to provide easy access between floors for staff and consumers with mobility impairments;
- 1.2 stripe the parking space between the two designated accessible parking spaces so that the middle space becomes the access aisle for both accessible parking spaces (The ADA Accessibility Guidelines for Facilities and Buildings is located at <http://www.access-board.gov/adaag/html/adaag.htm#A4.3.1>);
- 1.3 review its policies and procedures regarding the provision of materials in alternate formats to ensure that marketing brochures are immediately available in large print and braille formats and that CSR eligibility and ILP forms are in the language or alternate format needed by that consumer (This will facilitate the consumers' access to their own records, per accessABILITY policy, as well as document their access to eligibility and ILP content.);
- 1.4 fully utilize its capacity to produce braille materials for the center, its consumers and community partners, perhaps, in some cases, on a fee-for-service basis; and
- 1.5 provide training to staff or volunteers to use this equipment rather than to let the equipment sit idle.

accessABILITY Response:

1.1 accessABILITY agrees with this recommendation and will continue its efforts to raise funds for this addition which will begin with its annual campaign in FY13, as well as pursue any applicable grant opportunities.

1.2 accessABILITY agrees with RSA 's recognition that resulted in recommendation 1.2, and has temporarily resolved this issue by replacing the "van accessible" signs with "accessible" signs, thus, no striping is required. Note: 2 other accessible parking spots (total of 4) are available in a parking lot with total 30 spaces.

1.3 All materials, including CSRs are now available in large print, Braille, on a thumb drive, on disk and in Spanish. At the time of the review, CSR's were interpreted for each Spanish speaking consumer who was then given a hard copy. No Spanish copies were kept at accessABILITY, as we have only one staff who is Spanish speaking and other staff would not be able to render support (with an interpreter) in her absence if they were only available in Spanish.

1.4 accessABILITY had on staff an employee who was responsible for Braille who left the organization in June. At the time of the audit, we had not yet hired an individual to replace him. We do have someone on board now who can Braille and on site have two copies of all our materials available in Braille. We believe the fact that we had no one on staff to Braille should not be a finding, as no regulations, standards and assurances state those requirements.

1.5 This has been done, but again, should not be a finding as referenced above.

RSA Determination: accessABILITY has accepted recommendations 1.1 and 1.2 and is responding to an observation rather than a finding. A center may choose to accept or reject recommendations to address and observation but must accept and take corrective actions to address a finding. Findings of the review of accessABILITY are located in section VI of this report.

2. Accurate Reporting of Funding Sources

Observation: RSA observed that accessABILITY did not accurately report its funding resources in Subpart I, item 1 of the FY 2011 Part 704 report. In this report, accessABILITY indicates that it does not receive Part B funds from the Indiana Bureau of Rehabilitation (BRS) Services. In fact, the center did receive Part B funds, but had not been advised by BRS in a timely manner of the exact amount of that award as well as the award of ARRA Part B and ARRA Part B state matching funds or of Social Security Reimbursement program income under its contract. The BRS two-year contract with the Indiana CILs includes an aggregate funding total only.

BRS does provide the CILs with an annual reconciliation report that includes a breakdown of BRS-provided funds for the previous contract year by source(s) and amount. BRS provided the

annual reconciliation report corresponding to the FY 2011 704 Report in January 2012. However, the deadline for submitting the FY 2011 704 Reports to RSA was December 31, 2011. Therefore, accessABILITY and the other Indiana CILs did not receive the BRS information in time to accurately report their funding sources and amounts in the 704 report.

In addition to the timing of BRS’s contract funding sources and amounts notification, accessABILITY did not have a clear understanding of which sources of funds should be reported in the “Other Federal Funds” and “State Funds” line items in the 704 Report. The 704 Report submitted by accessABILITY for FY 2011 counted all funds under its contract with BRS as state funds. In fact, only the state appropriation and ARRA Part B match should be considered state funds. The three other BRS funding sources (Part B, ARRA Part B, and Social Security Reimbursement funds) are federal funds. The center also reported its ARRA Part C funds in the “Other Federal Funds” line item rather than including it in the IL Part C line item, as specified in the 704 report instructions.

These two factors resulted in the inaccurate reporting of funding sources and amounts for FY 2011. Table 1 below provides a comparison between the 704 report information submitted by accessABILITY and the actual funding sources and amounts for FY 2011 verified by the review team.

Table 1- Sources and Amounts of Funding - FY 2011 accessABILITY Center for Independent Living

Source	Amount- accessABILITY Submitted 704 Report	Amount Verified by RSA Review Team
Title VII, Chapter 1, Part B	\$ 0	\$ 55,476*
Title VII, Chapter 1, Part C	325,558	350,536**
Title VII, Chapter 2	100,000	200,000***
Other Federal Funds	124,978	145,492
State Government Funds	222,626	25,960****
Local Government Funds	0	0
Foundations, Corporations or Trust Grants	69,630	69,630
Donations from Individuals	3,980	3,980
Membership Fees	0	0
Investment Income/Endowment	0	0
Fees for Service (program income, etc.)	132	132
Other Resources (in-kind, fundraising, etc.)	54,741	54,741
TOTAL	\$901,645	\$905,947

*Includes \$8147 in ARRA Part B funds

**Includes \$24,978 in ARRA Part C funds

***Includes \$100,000 in ARRA Chapter 2 funds

****Includes \$905 in ARRA Part B match

Recommendation: RSA recommends that accessABILITY:

- 2.1 work with the BRS to ensure that the agency's annual notification of the federal and state funding sources and amounts provided through its contracts be provided to the Indiana CILs in time to facilitate their accurate reporting of this information in the 704 Report due each December 31; and
- 2.2 seek technical assistance in order to properly identify a source of funds as either state funds or federal funds in the 704 Report.

accessABILITY Response: In response to recommendations 2.1 and 2.2, accessABILITY's Executive Director, along with other directors of Indiana state-funded Centers for Independent Living, worked with the Director of BRS and other BRS staff to resolve this situation. accessABILITY staff understands how to properly identify a source of funds as state or federal funds in the 704 report. This has been further clarified by its accountant.

3. Consumer Service Record and Other Documentation

Observation: RSA observed a variety of documentation errors through its review of CSRs and other records. The errors consisted of missing information on forms, signatures dated after the fact, and inconsistent file content order. These errors indicate that staff is not completing the CSRs accurately and consistently and that the center does not have an adequate quality assurance process in place to prevent such errors.

The CSRs document when consumer goals are completed, but they did not consistently contain case notes that clearly identify the consumers' goals, document consumers' progress toward completion of their goals or record accessABILITY staff contributions towards achievement of these goals. Center staff varied in their ability to write well-constructed consumer goals on the Independent Living Plan (ILP). Staff often listed services in the goals section of the plan, instead of identifying the actual consumer goals, that is, the expected independent living outcomes or significant life area improvements.

The accessABILITY center issued guidance clearly identifying the order and placement of forms, letters and other information in the CSR. However, RSA observed inconsistent implementation of this procedure, such as missing forms and misplacement of forms. For example, applications and supporting documentation for assistance from the center's Consumer Assistance Fund are to be placed in the CSR on the right hand side of the folder, but this documentation was missing from the CSRs of consumers who applied for such assistance.

RSA also found several instances of ILP forms signed at a later time than the date entered into the CIL Suite database.

Recommendation: RSA recommends that accessABILITY:

- 3.1 take steps in policy, procedure and staff training to ensure that CSRs and other documentation be completed to fully and accurately record the services the center and its partners provide and to meet federal requirements; and

3.2 resume its past quality assurance practice of self-evaluation for monitoring the quality of provided services, CSR documentation and compliance with federal requirements.

accessABILITY Response:

In June of 2012, new orientation and training process was undertaken (attached). Each CSR (both on line and physical files) are audited monthly by the Advocates and Coordinators spot check on a monthly basis to ensure compliance with federal requirements. The staff that are experiencing difficulties are administered additional support and training.

VI. FINDINGS AND CORRECTIVE ACTIONS

RSA identified the compliance findings below. Within 30 days of receipt of the final report, CIL must submit a corrective action plan (CAP) to RSA for review and approval. The CAP should include: (1) the specific corrective actions that the CIL will undertake in response to each finding; (2) the methodology that the CIL will utilize to evaluate if each corrective action has been effective; and (3) the timetable for the implementation and evaluation of the corrective action.

RSA reserves the right to pursue enforcement action related to these findings as it deems appropriate, including the recovery of funds, draw down restrictions, funds withholding, or grant terminations, pursuant to 34 CFR 74.60 and 34 CFR 74.62 of the Education Department General Administrative Regulations (EDGAR).

Finding 1: Allocation of Personnel Services

Legal Requirement: OMB Circular A-122, Attachment B, Item 8(m)(1) Charges to awards for salaries and wages, whether treated as direct costs or indirect costs, will be based on documented payrolls approved by a responsible official(s) of the organization. The distribution of salaries and wages to awards must be supported by personnel activity reports, as prescribed in subparagraph (2), except when a substitute system has been approved in writing by the cognizant agency. (See subparagraph E.2 of Attachment A.) (2) Reports reflecting the distribution of activity of each employee must be maintained for all staff members (professionals and nonprofessionals) whose compensation is charged, in whole or in part, directly to awards. In addition, in order to support the allocation of indirect costs, such reports must also be maintained for other employees whose work involves two or more functions or activities if a distribution of their compensation between such functions or activities is needed in the determination of the organization's indirect cost rate(s) (e.g., an employee engaged part-time in indirect cost activities and part-time in a direct function). Reports maintained by non-profit organizations to satisfy these requirements must meet the following standards: (a) The reports must reflect an after-the-fact determination of the actual activity of each employee. Budget estimates (i.e., estimates determined before the services are performed) do not qualify as support for charges to awards. (b) Each report must account for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization. (c) The reports must be signed by the individual employee, or by a responsible supervisory official having firsthand knowledge of the activities performed by the employee, that the distribution of activity represents a reasonable estimate of the actual

work performed by the employee during the periods covered by the reports. (d) The reports must be prepared at least monthly and must coincide with one or more pay periods.

Facts and Analysis: In its policy titled "Payroll" revised and/or approved on 8-1-12, accessABILITY requires that time sheets be completed by all employees. The review team selected a sample of time sheets for six of nine employees who worked on multiple programs between October 1, 2010 and August 4, 2011. For those 23 pay periods, only two time sheets were available for the Executive Director and ten for the Development Director. Of the Development Director's ten time sheets, three were not signed by her supervisor. There was no time sheet on file for all six employees for the pay period July 22, 2011 to August 4, 2011. In addition, some time sheets for the six employees were filed in another employee's file.

Finding: accessABILITY is not in compliance with section 8(m)(1) of OMB Circular A-122 because the distribution of salaries and wages to multiple cost centers is not supported by time sheets based on the actual activity of the employee.

Corrective Action: CIL must take corrective action to develop practices to ensure that:

- each employee submits a time sheet for each pay period that reflects actual employee activity on each grant;
- each employee submits the time sheet at the conclusion of each pay period;
- each time sheet is signed by the employee or the employee's supervisor; and
- each time sheet is filed in the appropriate employee file.

Technical Assistance: Technical assistance was not requested.

accessABILITY Response:

By policy, each staff must have their time sheet completed by the Monday prior to the Friday they receive their check, and have it viewed and/or approved by their supervisor before the Administrative Assistant completes payroll. Each staff member has password protected access to their timesheet. They use that time sheet to track the activities they do, and each activity is additionally tracked according to its funding stream (tracking information attached). At the time of the audit, all individuals working at the organization had up to date timesheets. The password acts as a signature and there is no policy or contractual responsibility of the organization to require those to be printed, since all are available to view (not edit) by the staff member's immediate supervisor.

After the audit and upon reviewing those timesheets listed missing, it was discovered that all were accounted for. Two had not yet been filed (they were from the pay period immediately preceding the audit; one was an individual whose time sheet was not missing as she was not yet employed by the agency at the indicated missing date; the others were available for review on the data base, however the reviewer declined to look at them since they were not printed/signed.

Everyone has a personalized CIL Suite login and password and needs to use it to do their timesheet. This appears to reference manual timesheets. It is the interpretation of accessABILITY that an individual password acts as a digital "signature" within the secure data base.

RSA Determination: RSA maintains this finding. The information provided by accessABILITY does not explain all instances of missing time sheets identified during the onsite review.

In an 11-20-12 email to the Executive Director and in a follow-up email dated 11-28-12, RSA requested the time sheets stored in the database that were missing in hard copy, the procedures used to file time sheets electronically and how employee and supervisor signatures are identified in the electronic system. On 1-14-13, accessABILITY responded with an explanation of electronic submission of time sheets and submitted all but one of the missing time sheets for five of the seven employees with missing time sheets. Of the 34 time sheets submitted, two were not manually signed by the employees or supervisors, 22 Executive Director time sheets were manually signed by the Executive Director but not manually signed by a supervisor and 10 were manually signed by the Development Director and her supervisor, the Executive Director. The Development Director's time sheet for the pay period 9-18-11 to 10-1-11 was not submitted. None of the time sheets generated from the data base and submitted by accessABILITY had indicators of an employee digital signature, supervisor digital signature or approval. The center did not provide 21 missing time sheets for two employees or an explanation addressing them.

The accessABILITY policy titled "Payroll" indicates that paychecks will not be issued unless an approved time sheet has been received and approved by a supervisor by noon on the Monday of pay week. The center states that each employee has a personalized password they must use to access their electronic time sheet and accessABILITY considers this password to serve as the employee's signature on their time sheet. While the center did not explain how a supervisor's signature and approval of an employee's time sheet is accomplished, RSA presumes, based on the explanation for employee time sheets that each supervisor's password serves as their digital approval signature on an employee's time sheet as well as signature on their personal time sheet.

RSA asked accessABILITY why the Development Director provided the review team with some hard copy time sheets with manual signatures when the time is to be entered into the data base. The center replied in its email of 1-14-13 that "The only time records that may be only in the data base would be those of exempt employees. Hourly employees printed time sheets are necessary to complete payroll". Based on this statement, accessABILITY should have been able, during the onsite monitoring review, to produce all signed and approved time sheets for hourly employees for completed pay periods through July 2012 in hard copy. In addition, since most of the printed time sheets provided to RSA during the onsite review included manual signatures of both the employee and supervisor, RSA believes that, in practice, hourly employee's time sheets are required to have manual signatures of both the employee and their supervisor to complete payroll. In addition, while the center indicates that three of the seven employees are considered exempt employees and may have their timesheets only in the data base, two of those three individuals had a substantial number of their time sheets among the hard copies provided to RSA while onsite.

RSA maintains its finding based on the facts that printed time sheets are necessary to complete payroll for hourly employees, that most of the printed time sheets presented to RSA for review while onsite had the manual signatures of both the employee and the supervisor whether hourly

or exempt employees, and that the time sheets submitted on 1-14-13 did not have indications of electronic signatures by the employee and supervisor.

Finding 2: Cost Allocation Plan

Legal Requirement: EDGAR 34 CFR 75.560 (a) The differences between direct and indirect costs and the principles for determining the general indirect cost rate that a grantee may use for grants under most programs are specified in the cost principles for . . . (3) Other nonprofit organizations, at 34 CFR 74.27; (b) A grantee must have a current indirect cost rate agreement to charge indirect costs to a grant. To obtain an indirect cost rate, a grantee must submit an indirect cost proposal to its cognizant agency and negotiate an indirect cost rate agreement.

EDGAR 34 CFR 74.27(a). For each kind of recipient, there is a set of cost principles for determining allowable costs. Allowability of costs are determined in accordance with the cost principles applicable to the entity incurring the costs, as specified in the following chart: Office of Management and Budget (OMB) Circular A-122, “Cost Principles for Non-Profit Organizations,” establishes the principles for determining costs of grants, contracts and other agreements with the federal government.

Facts and Analysis: The accessABILITY cost allocation plan does not contain the specific elements necessary to describe the allocation of direct and indirect costs to multiple cost centers. The current plan uses general guidance language and descriptions from OMB circular A-122 but does not contain information on staff positions, salaries, funding sources and all other necessary information that is specific to the financial system of accessABILITY.

Finding: accessABILITY is not in compliance with EDGAR 34 CFR 75.560(b), 34 CFR 74.27 and OMB Circular A-122 because it is allocating costs to its IL Part C grant without a complete and accurate cost allocation plan or indirect cost rate agreement.

Corrective Action: accessABILITY must prepare a new cost allocation plan meeting federal requirements at OMB Circular A-122 and submit that plan for approval to the U.S. Department of Education’s Indirect Cost Group, at mary.gougisha@ed.gov within three months of the issuance of the final report.

Technical Assistance: RSA provided accessABILITY with model cost allocation plan guidance and a certification form to be submitted with the new cost allocation plan for approval.

accessABILITY Response: On January 14, 2013, accessABILITY submitted a cost allocation plan to RSA. The center stated that the information contained in the plan was pending confirmation through an internal audit.

RSA Determination: While RSA acknowledge receipt of this information, the cost allocation plan with accurate information must be submitted to the U.S. Department of Education’s Indirect Cost Group for review and approval as stated in the corrective action.

Finding 3: Independent Living Plan

Legal Requirement: 34 CFR 364.52(b)(1). Development of an individual's ILP must be initiated after documentation of eligibility under §364.51(a) and must indicate the goals or objectives established, the services to be provided, and the anticipated duration of the service program and each component service.

Facts and Analysis: RSA reviewed 25 CSRs for individuals that accessABILITY served in FY 2011. In all CSRs containing an ILP, the hard copy form signed by the individual and the center's IL advocate did not contain all the information required by 34 CFR 364.52(b)(1). Specifically, the form provides for recording multiple goals and target dates for achieving each of those goals, but does not include a section for identifying the services needed to reach each goal or a target date for the provision of each of those services. This information is recorded in the center's CSR management database, CIL Suite, but not on the ILP hard copy.

Finding: accessABILITY is not in compliance with 34 CFR 361.54(b)(1) because the hard copy of the ILP forms do not record the services to be provided or the target date for each of those services.

Corrective Action: accessABILITY must take corrective action to ensure that each ILP contains all components required by 34 CFR 364.52(b)(1), including the services and target dates, and is signed by the individual and the center's advocate.

Technical Assistance: Technical assistance was not requested.

accessABILITY Response: No response.

Finding 4: Certification Regarding Lobbying

Legal Requirement: 34 CFR 82.110(a)(1) Each person shall file a certification, and a disclosure form, if required, with each submission that initiates agency consideration of such person for award of a federal contract, grant, or cooperative agreement exceeding \$100,000.

Facts and Analysis: Subpart VIII of the 704 Report requires signatories to certify that they "will sign, date and retain in our files a copy of this 704 Report and the separate Certification of Lobbying form ED-80-0013 (available in MS Word and PDF formats) for this center for independent living." However, the Certification Regarding Lobbying for grant number H132A9300505-11 was signed and dated by the Executive Director for September 29, 2012, six weeks after the date of the onsite review. The certification is a condition of the grant award and is to be completed and signed at the time of the award and placed on file at the center.

Finding: accessABILITY did not comply with 34 CFR 82.110(a)(1) because the Certification Regarding Lobbying was signed approximately one year after the grant award for FY 2011.

Corrective Action: accessABILITY must provide RSA with a written assurance within ten days of this final report that it will complete, sign, date and place on file the Certification Regarding Lobbying form for each federal grant it receives at the time of the award.

Technical Assistance: Technical assistance was not requested.

accessABILITY Response: accessABILITY completed the Certification Regarding Lobbying form at the time of the review and here forward assures RSA that it will complete, sign, date and place on file the Certification Regarding Lobbying form for each federal grant it receives at the time of the award.

RSA Determination: By means of accessABILITY's actions described above, this finding has been resolved.

