



Audit of the Broward Bridge Scholarship Program

Office of the County Auditor

Audit Report

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Audit Conducted by:

Kathie-Ann Ulett, CPA, CFE, Deputy County Auditor
Gerard Boucaud, CIA, CISA, CDPSE, Audit Manager
Kendall Ramsijewan, CPA, CIA, CISA, Audit Supervisor
Zoria Bacon, Staff Auditor

Report No. 25-07
January 14, 2025



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

January 14, 2025

Honorable Mayor and Board of County Commissioners

At the request of a Broward County Commissioner and pursuant to the fiscal year 2025 Annual Audit Plan, we conducted an audit of the Broward Bridge Scholarship Program overseen by the Community Partnership Division.

Our audit objectives were to determine whether the scholarship program is administered in accordance with contract terms and conditions, and to determine whether the scholarship program is adequately utilized and effective.

We conclude that, except as noted in this report, the scholarship program is administered in accordance with contract terms and conditions. We also conclude that the scholarship program is adequately utilized and effective. Opportunities for Improvement are included in the report.

We appreciate the cooperation and assistance provided by the Community Partnership Division, and Broward College throughout our audit process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Dr. Kimm Campbell, Deputy County Administrator
Norman Foster, Director, Office of Management & Budget
Tara Williams, Director, Human Services
Efren Crenshaw, Director, Community Partnerships

Broward County Board of County Commissioners

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www.broward.org

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INTRODUCTION

Scope and Methodology

The County Auditor's Office conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders, unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

At the request of a Broward County Commissioner and pursuant to the fiscal year 2025 Annual Audit Plan, we conducted an audit of the Broward Bridge Scholarship Program overseen by the Community Partnership Division.

Our audit objectives were to determine whether:

1. The scholarship program is administered in accordance with contract terms and conditions.
2. The scholarship program is adequately utilized and effective.
3. Other opportunities for improvement exist.

To determine whether the scholarship program is administered in accordance with contract terms and conditions, we reviewed contract requirements and evaluated Broward College's implementation of the program for compliance. In addition, we tested a sample of scholarship awards for compliance with award eligibility requirements.

To determine whether the scholarship program is adequately utilized and effective, we obtained program data from Broward College and performed data analytical procedures.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards except for the requirement for an external peer review which is planned for the current fiscal year. The standards require that we plan and perform the audit to obtain sufficient and 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 conclusions based on our audit objectives.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The review period was January 1, 2021, through December 15, 2024. However, transactions, processes, and situations reviewed were not limited by the review period.

Overall Conclusion

We conclude that, except as noted in this report, the scholarship program is administered in accordance with contract terms and conditions. We also conclude that the scholarship program is adequately utilized and effective. Opportunities for Improvement are included in the report.

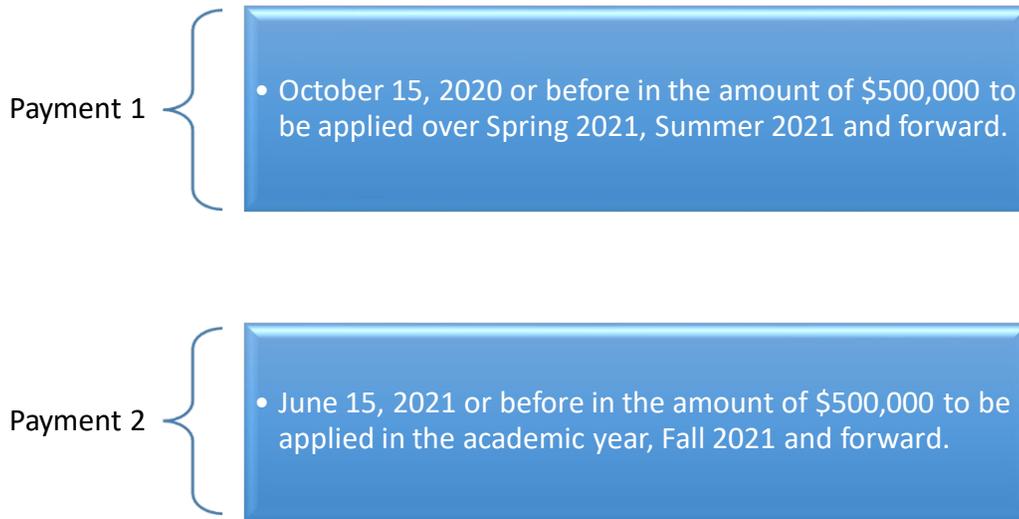
Background

Broward Bridge Scholarship Program

In October 2020, the Broward County Board of County Commissioners authorized the County Administrator to negotiate and execute the Agreement between Broward County, Florida and Broward College for the Broward Bridge Scholarship Program (Agreement).

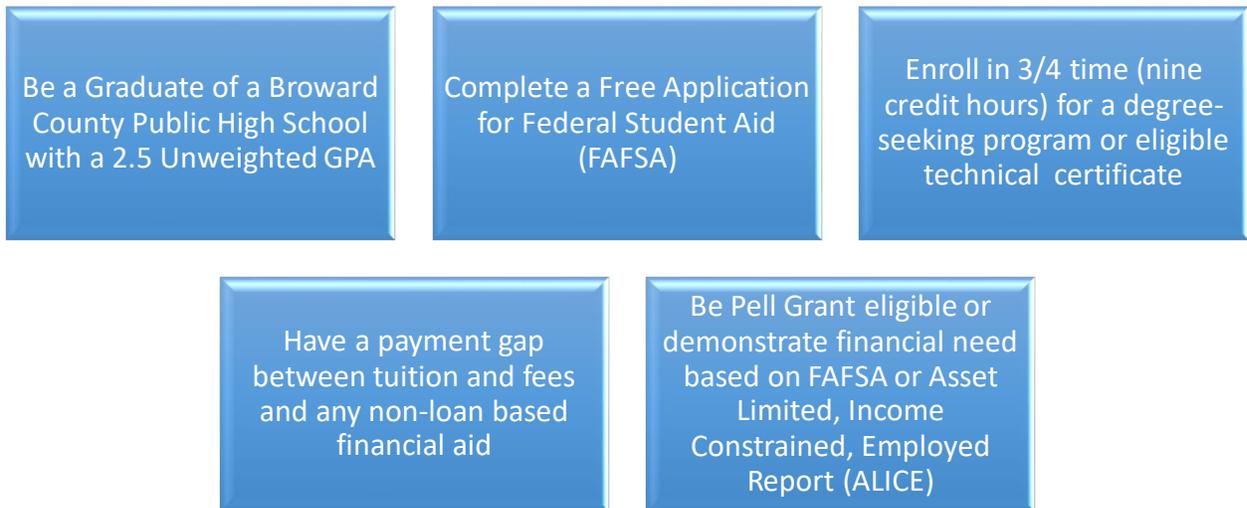
The Broward Bridge Scholarship Program (Scholarship Program) provides additional financial support to low-income students at Broward College (College) who meet the eligibility criteria to cover the gap between non-loan based financial aid received by the student and the cost of tuition and fees to attend the College. The Scholarship Program is available to pay up to 100% of the costs of tuition and fees for the credits needed to complete an associate or bachelor's degree or eligible technical certificate.

Broward County provided one million dollars in funding for the Scholarship Program in two \$500,000 payments according to the following contractual payment schedule.



Eligibility Requirements

In order to be eligible for the program a student must meet the following eligibility requirements.



Students are required to apply for any scholarships that the College may offer based on circumstances before any Program funds are awarded.

In order to maintain eligibility for the program in subsequent semesters, students must continue to meet the eligibility requirements above, maintain a 2.0 grade point average (GPA), complete a FAFSA annually, and enroll in nine credit hours each semester.

Reporting & Auditing

According to the contract, the College is required to develop a mechanism to track and document the awarding of funds under the Program, and within 30 days after the end of each academic term (Spring and Fall), provide the County with a written report that includes:

- ❖ the number of students who received the award (Summer fund awards are to be provided with the Fall term report),
- ❖ the amount of Program funds awarded,
- ❖ the number of awards and amounts that have not been maintained, and
- ❖ any further information that the county may require to ensure that the intent is met.

The contract also requires that the College cooperate with any examination of records by County Administration or the County Auditor's Office.

Broward College

Broward College, established in 1959, is a public community college located in Broward County and serves approximately 56,000 students. It is one of the largest colleges in the Florida state college system.

The College offers over 100 academic programs including associate and bachelor's degrees as well as workforce development certifications. Popular programs include business administration, liberal arts, and registered nursing.

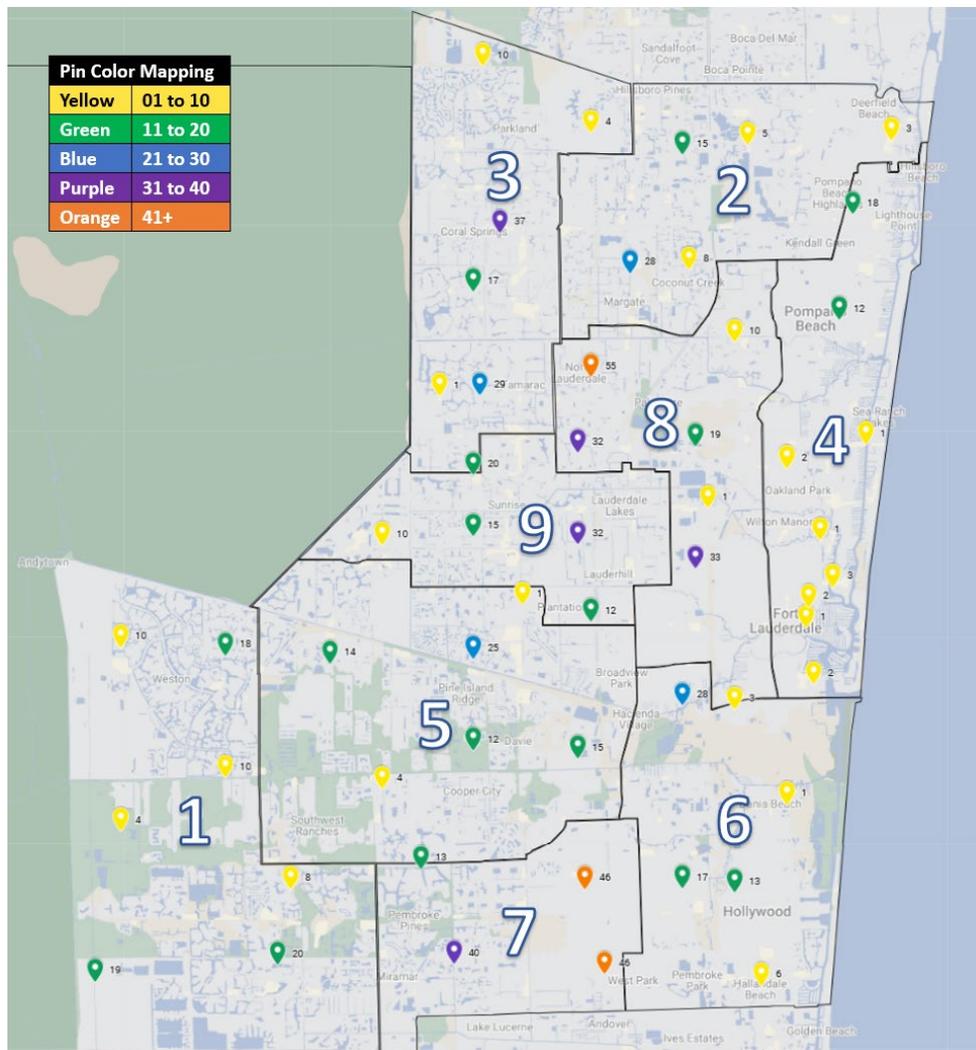
The College is accredited by the Southern Association of Colleges and Schools Commission on Colleges and serves a diverse student population with a commitment to providing affordable, high-quality education to foster student success and meet the workforce needs of the community.

BRIDGE SCHOLARSHIP PROGRAM ANALYSIS

As of December 15, 2024, there have been 777 unique recipients of the Broward Bridge Scholarship Program. The average award per student is \$1,224. The lowest aggregate award was \$1.00 and the highest was \$6,536.

The award recipients were distributed throughout Broward County as shown in Exhibit A.

Exhibit A
Scholarship Program Recipients Plotted with Zip Code with a Commission District Overlay



Source: Prepared by the Office of the County Auditor with information obtained from Broward College.

Note: The map does not provide a precise depiction of where the applicant lives in the district, as we have no access to the applicant's address information and the zip codes plotted falls within the geocoded position that Google approximates as the center of each Zip Code.

The award recipients pursued the following academic programs as shown in Exhibit B.

Exhibit B
Scholarship Program Recipients by Program

Program	No of Award Recipients
AA-Associate in Arts	720
AAS-Automotive Service Management	2
AS-Aviation Maintenance	5
AS-Computer Information Technology	3
AS-Criminal Justice Technology	1
AS-Engineering Technology	1
AS-Environmental Science Technology	1
AS-Health Science Navigation	3
AS-Health Service Management	1
AS-Medical Office Management	1
AS-Nursing	5
AS-Office Management	1
AS-Professional Pilot Technology	1
AS-Radiation Therapy	1
AS-Radiography	1
AS-Software Development	2
ATD Emg Med Tech	1
ATD-Dental Assisting	1
BAS-Information Technology	8
BAS-Supervision and Management	6
BS-Aerospace Science	1
BSN RN to BSN	3
BS-Secondary Biology	1
TC-Healthcare Services	1
TC-Information Technology	1
TC-Paramedic	5
Grand Total	777

Of the 777 award recipients, 311 (40%) have graduated, 222 (29%) are currently enrolled in an academic program, and 244 (31%) are no longer enrolled at the College.

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Approximately 95% of the Funds Awarded by Broward County for the Scholarship Program have been Disbursed.

We noted that of the one million dollars provided by Broward County for the Broward Bridge Scholarship Program, a fund balance of \$48,960.54 remains after the Fall 2024 academic term. Exhibit C shows how the funds were disbursed each fiscal year, while Exhibit D shows the fund utilization percentage.

**Exhibit C
Award Funds Disbursed Each Fiscal Year**

Fiscal Year	Amount Disbursed
2021	\$ 24,295.75
2022	291,181.32
2023	270,033.35
2024	342,479.45
2025	23,049.59
Total	\$ 951,039.46

Source: Prepared by the Office of the County Auditor with information obtained from Broward College.

**Exhibit D
Fund Utilization**

	Dollars	%
Total Disbursed	\$ 951,039.46	95%
Remaining Funds	\$ 48,960.54	5%
Total Program Funds	\$ 1,000,000.00	100%

Source: Prepared by the Office of the County Auditor with information obtained from Broward College.

Without additional funding the program will end in 2025 unless Broward County authorizes additional funds.

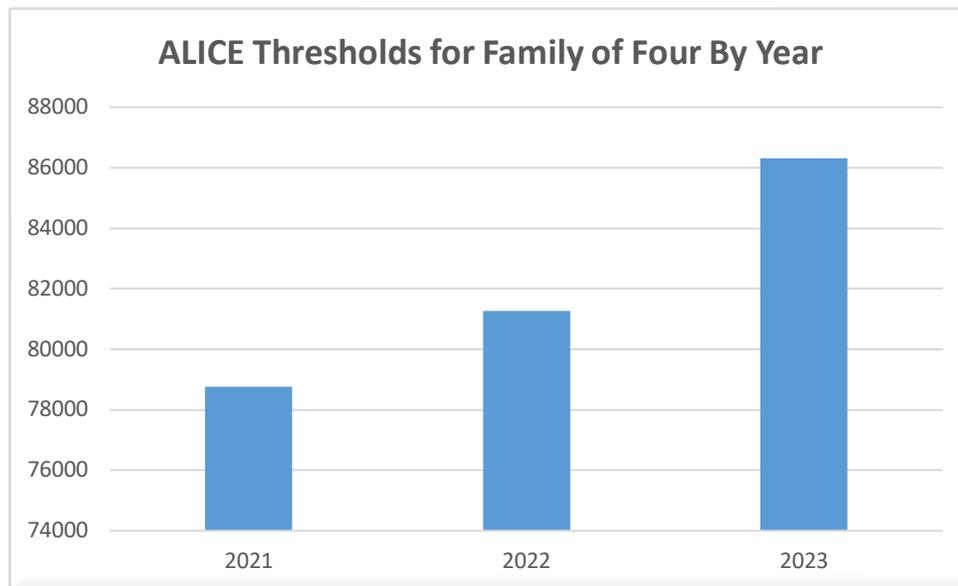
We recommend management evaluate whether the Broward Bridge Scholarship Program should continue and take necessary actions once that evaluation is complete.

2. Enforcement of Program Eligibility Requirements Needs Improvement.

We noted two of 60 (3%) award recipients did not meet eligibility requirements based on contract terms and conditions. Specifically:

- A. One award recipient had income that exceeded the financial need threshold established in the contract. The contract requires eligible students to be Pell Grant eligible or have otherwise demonstrated financial need to the College's satisfaction based upon a Free Application for Federal Student Aid (FAFSA) that reports an income lower than the sustainability budget for a household of two adults, and two school-aged children in the Asset Limited, Income Constrained, Employed (ALICE) Report as published by the United Way of Florida for 2023 of \$86,316. Exhibit E shows the ALICE income thresholds for a family of four for 2021 through 2023. No threshold has as yet been published for 2024.

Exhibit E



- B. One award recipient had a grade point average (GPA) that fell below the 2.0 minimum required by the contract. The contract requires that in order to remain eligible for an award, a student must maintain both a 2.0 GPA and satisfactory academic progress towards their degree or technical certificate.

The College manually reviews and approves program applications submitted by students, as a result, this process is subject to human error. Failure to adequately enforce eligibility requirements allowed program funds to be awarded to ineligible students.

We recommend management work with Broward College to:

- A. Implement a review process to ensure only eligible students are awarded program funds.
- B. Ensure funds awarded to ineligible students are refunded to the program.

3. Scholarship Program Oversight Requires Enhancement.

We noted two areas where oversight of the scholarship program can be enhanced

- A. Written reports were not provided by the College in the frequency required by the contract. The contract requires that:

“Within thirty (30) days after the last day of classes of each major academic term (Fall and Spring), College will provide County with a written report with information on the Program to Include, but not limited to:

- i. The number of students who received Gap Award funding during the just completed academic term, with the report for the Fall term to include information for about any Gap Award funds awarded for the Summer term;*
- ii. The total amount of Program funds awarded;*
- iii. The number of awards and amounts that have not been maintained; and*
- iv. Any further information that County may require to ensure that the intent of the Program is met*

Given this frequency of reporting, Broward County should have received eight reports to date, each within thirty days after the last day of classes of each major academic term as shown in Exhibit F; however, reports covering these academic terms were not consistently provided within this specified timeframe.

Exhibit F
Academic Term Showing Last Day of Class, Report Due Date & Report Receipt Date

Academic Term	Last Day of Class	Report Due Date	Report Date	Receipt	Comment
Fall 2020	December 15, 2020	January 15, 2021	June 7, 2022		Late
Spring 2021	May 4, 2021	June 4, 2021	June 7, 2022		Late
Fall 2021	December 13, 2021	January 13, 2022	June 7, 2022		Late
Spring 2022	May 3, 2022	June 3, 2022	June 7 2022		Late
Fall 2022	December 13, 2022	January 13, 2023	January 12, 2023		On-Time
Spring 2023	May 5, 2023	June 5, 2023	July 24, 2023		Late
Fall 2023	December 12, 2023	January 12, 2024	January 30, 2024		Late
Spring 2024	May 5, 2024	June 5, 2024			No Report Received.

Source: Prepared by the Office of the County Auditor with information obtained from Broward College.

- B. Broward County’s oversight of the scholarship program requires enhancement.
 - i. We noted that the Contract Administrator did not enforce the reporting requirements specified in the contract as discussed above.
 - ii. The Contract Administrator within Community Partnerships was not aware of two of four (50%) reports provided by the College, which were sent directly to County Administration. Broward County received four reports from the College as shown in Exhibit G.

Exhibit G
Program Reports Received by Community Partnerships and County Administration

Reports Received	Report Receipt Date	Received by Community Partnerships Division	Received by County Administration
Report 1	June 7, 2022	√	
Report 2	January 12, 2023	√	√
Report 3	July 24, 2023		√
Report 4	January 30, 2024		√

Source: Prepared by the Office of the County Auditor with information obtained from Broward College and the Community Partnerships Division.

Without obtaining timely reports and performing adequate review, Broward County cannot provide oversight and adequately monitor the usage of funds provided for the scholarship program.

We recommend management:

- A. Work with Broward College to ensure scholarship program reports are received timely as required by the contract.
- B. Enhance adequate oversight of the program by ensuring all scholarship program reports are adequately reviewed and monitored by the Contract Administrator.

MANAGEMENT'S RESPONSE



KEVIN KELLEHER, Assistant County Administrator
115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7320 • FAX 954-357-7360

MEMORANDUM

DATE: January 13, 2025

TO: Robert Melton, CPA, CIA, CFE, CIG
County Auditor

FROM: Kevin B. Kelleher
Assistant County Administrator

RE: Management Response to Audit of Broward College Bridge Scholarship Program

The Human Services Department and the Community Partnerships Division have reviewed the Office of the County Auditor's Report on the Broward College Bridge Scholarship Program and submits the following as Management's response.

Pursuant to the fiscal year 2025 Annual Audit Plan, an audit was conducted of the Broward Bridge Scholarship Program overseen by the Community Partnerships Division. The audit objectives were to determine whether the scholarship program is administered in accordance with contract terms and conditions, and to determine whether the scholarship program is adequately utilized and effective.

The following is Management's response to the Audit Draft:

Opportunity for Improvement 1: *Continuation of Program*

Auditor Recommendation: We recommend management: Evaluate whether the Broward Bridge Scholarship Program should continue and take necessary actions once that evaluation is complete.

Response: *Management agrees in part.* Management has done an evaluation of the Program, but the decision to continue and fund is a policy and budgetary decision of the Board. Specifically, based on the expenditure of the appropriated funds, as well as the number of award recipients, graduates, and enrolled students from Spring 2021 through December 2025 (see attached report), it appears that the stated goal of "making attending college attainable and affordable for low-income students who graduated from a Broward County public high school" was achieved.

At the rate of expenditure, the remaining balance of \$48,960.54 will be depleted in the school year/term ending 2025. Thus, ending the term of this agreement.

January 13, 2025
Robert Melton, County Auditor
Management Response to Audit of the Broward College
Bridge Scholarship Program

Opportunity for Improvement 2: Enforcement of Program Eligibility Requirements

Auditor Recommendation: We recommend management work with Broward College to:
A. Implement a review process to ensure only eligible students are awarded program funds.
B. Ensure funds awarded to ineligible students are refunded to the program.

Response: Management agrees. Within 60 days of the final audit report, CPD staff will meet with Broward College to review and discuss their program administration. Specifically:

- a. Program purpose.
- b. Application and eligibility verification processes.
- c. Verification of Eligibility for subsequent academic terms.
- d. Reimbursement process for ineligible students.
- e. An automated eligibility screening and subsequent verification process.

In addition, CPD will send Broward College a Letter for repayment for the 2 students deemed ineligible in the audit report within 30 days of the final audit report.

Opportunity for Improvement 3: Scholarship Program Oversight

Auditor Recommendation: We recommend management:

A. Work with Broward College to ensure scholarship program reports are received timely as required by the contract.

B. Enhance adequate oversight of the program by ensuring all scholarship program reports are adequately reviewed and monitored by the Contract Administrator.

Response: Management agrees. Within 60 days of the final audit report, CPD staff will meet with Broward College to review and discuss:

- a. Contractual deliverables, entitled Reporting and Auditing
- b. Communication/Marketing Plan

Furthermore, CPD will obtain the missing Spring 2024 report from Broward College. Additionally, CPD staff will review all scholarship reports and take all necessary action to ensure compliance with the agreement.

Thank you for the opportunity to respond and provide Management's comments to the Audit. If the County Auditor modifies substantive elements of the existing draft, we would appreciate the opportunity to review prior to final issuance of the report. Should you have any questions, please do not hesitate to contact me.

- c: Monica Cepero, County Administrator
Dr. Kimm Campbell, Deputy County Administrator
Tara Williams, Human Services Director
Efreem Crenshaw, Community Partnerships Division Director
Dr. Tiffany Hill-Howard, Children's Services Section Administrator
Deborah Scott, Program Project Coordinator, Sr., CSA Section