

Jacksonville Office of Inspector General



Cornerstone Special Education Compliance Audit
2025-0000045

EXECUTIVE SUMMARY

What We Did

The Office of Inspector General (OIG) conducted an audit of the Cornerstone Special Education Alliance (CSEA), a nonprofit organization funded by the Kids Hope Alliance (KHA), to assess compliance with the terms of Service Contract ESC-0351-23. The contract covered the period from August 2023 through May 2024, during which Michael Wildes served as CSEA's Chief Executive Officer. The Audit Unit analyzed administrative and client documentation to determine whether CSEA adequately performed its contractual responsibilities and provided services in accordance with the program's design requirements.

What We Found

The audit determined that, during the tenure of former CEO Michael Wildes, CSEA did not maintain sufficient documentation to demonstrate compliance with several key contractual requirements. Administrative records—such as staff training logs, observation rubrics, and meeting documentation—were incomplete or missing. Likewise, client files did not contain all required documentation. Many files lacked critical records, including progress monitoring reports and verification of one-on-one consultations. As a result, the OIG could not confirm that all services were provided as required under the contract.

What We Recommend

The Audit Unit recommends that current CEO Terri George strengthen CSEA's standard operating procedures to establish clear policies for administrative and client recordkeeping. Implementing a comprehensive and standardized document retention system will help ensure compliance with future contract requirements and provide readily accessible documentation for monitoring and review.

Management Response

Please refer to page seven of the report for Management's Response.

Acknowledgements

The OIG appreciates the cooperation of CSEA and CEO Terri George throughout the audit process. We also thank CSEA and KHA for their responsiveness and willingness to address the findings as part of ongoing efforts to improve the efficiency, accountability, and effectiveness of City-funded programs.

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Purpose

The Office of Inspector General's (OIG) Audit Unit was assigned to conduct an audit as a special project by the Inspector General that was part of an ongoing effort to review programs involving vulnerable populations. The Audit Unit conducted an audit (25-0000045) of a Kids' Hope Alliance (KHA) funded non-profit, Cornerstone Special Education Alliance (CSEA), to determine if CSEA complied with contract requirements.

Background

CSEA is a Florida-based nonprofit organization that provides family-centered special education advocacy services to students with disabilities and their parents. CSEA was established in 2015 by Michael Wildes. He and his wife, Angel Wildes, ran the business for approximately nine years, serving families across five counties in Northeast Florida. In July 2024, Michael Wildes left Florida, and the leadership of CSEA was transferred to current CEO Terri George. The organization's stated mission is to ensure that every student has access to educational opportunities that foster inclusion, independence, and lifelong learning.

CSEA offers direct advocacy and representation in school-based meetings involving Individualized Education Programs (IEPs), 504 Plans, and evaluations for special education services. Advocates help families understand their rights, analyze educational records, identify learning gaps, and collaborate with schools to create individualized, research-based interventions that promote academic and behavioral success.

CSEA's work is supported in part through funding from the KHA, a public body acting on behalf of the City of Jacksonville. In 2023, CSEA was awarded a services contract (ESC-0351-23) from KHA to provide mental health and special education

support for children, youth, and families in Duval County. The contract, effective from August 1, 2023, through May 31, 2024, allocated \$47,686 to CSEA on a cost-reimbursement basis for program delivery.¹ Under this agreement, CSEA committed to performance measures set by KHA while maintaining data transparency and accountability through regular reporting in KHA's SAMIS system.

Statement of Objectives, Scope, and Methodology

The audit analyzed CSEA's compliance with the service contract for August 1, 2023 through May 31, 2024. The audit reviewed administrative and client documentation for the months funded by the service contract.

The audit sought to determine:

1. Whether CSEA complied with the service contract's administrative requirements.
2. Whether CSEA provided services to clients that adequately and completely met the program design requirements

The Audit Unit reviewed the following laws, directives, and procedures:

- Service Contract ESC-0351-23
- Client documentation
- Administrative documentation

To conduct the audit, the Audit Unit:

- Interviewed CSEA and KHA personnel
- Reviewed the service contract
- Reviewed administrative documents provided by CSEA and KHA
- Reviewed client documentation provided by CSEA

¹ CSEA's service contract was a cost-reimbursement contract that requires proof of expenses whereas a unit contract requires proof of services.

Statement of Auditing Standards

The Audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors. The standards require the OIG to plan and perform the audit to obtain sufficient, reliable, relevant, and useful information to support the engagement results and conclusions based upon the stated audit objectives. This Audit was also conducted pursuant to Section 1.203(c), Charter of the City of Jacksonville, and Ordinance Code, Section 602.303(a-c).

Findings and Recommendations

Objective 1: Determine whether CSEA complied with the service contract's administrative requirements.

The Audit Unit analyzed administrative documentation provided by both KHA and the CSEA. Each entity furnished the administrative records available in its possession. The Audit Unit reviewed these documents and compared them to the administrative requirements outlined in the service contract.

According to the contract, CSEA was responsible for performing several administrative functions. For the purposes of this audit, administrative functions were defined as activities conducted for or on behalf of CSEA staff, rather than those performed directly for clients. These required activities, detailed on pages five through eight of the service contract, included:

- Submission of Data Quality Assurance Reports to KHA
- Completion of all mandatory staff training
- Conducting weekly staff meetings
- Conducting monthly training sessions by CSEA
- Completion of staff observation rubrics

- Performing background checks for all CSEA advocates
- Maintaining appropriate insurance coverage for the duration of the contract
- Submission of monthly reports

Finding 1: The Audit Unit could not verify that CSEA adequately performed several required administrative functions outlined in its contract. Although some activities did not inherently require documentation of completion, the absence of staff interviews limited the Audit Unit's ability to confirm whether these functions were performed. Consequently, the Audit Unit relied solely on the documentation provided by CSEA.

A review of CSEA's administrative records found that the organization lacked documentation to demonstrate completion of several contractual requirements. While CSEA provided monthly reports and insurance certificates, key documents were missing, including:

- Completed staff observation rubrics
- Records of training sessions
- Documentation of weekly staff meetings
- Documentation of background checks
- Records of mandatory staff trainings
- Data Quality Assurance Reports

The Audit Unit interviewed current CEO Terri George; however, she was not employed by CSEA during the audit period and could not attest to the completion of these missing items. Former CEO Michael Wildes and former employee Angel Wildes did not respond to the Audit Unit's requests for interviews.

Without sufficient documentation, KHA and the OIG cannot verify whether CSEA fulfilled critical administrative obligations intended to safeguard program quality and compliance. This lack of verification increases the risk of noncompliance with contract terms and diminishes transparency and accountability in the administration of public funds.

Recommendation 1: CSEA should strengthen its standard operating procedures to establish clear policies and consistent practices for document retention and archiving. CSEA should also implement a comprehensive recordkeeping system will help ensure that all required documentation is properly maintained and readily accessible for future audits or compliance reviews.

Objective 2: Determine whether CSEA provided services to clients that adequately and completely met the program design requirements

CSEA provided 23 student files representing the total number of students reportedly served under the contract. Based on an interview with current CSEA CEO Terri George, not all students received the full scope of services. Some students participated in an initial meeting but did not continue with CSEA's program. However, the student files contained no documentation indicating which students discontinued services or why. As a result, the Audit Unit was unable to determine which clients should have had complete documentation reflecting the full range of required services.

In accordance with page two of the service contract, CSEA was required to maintain client documentation supporting completion of the following program activities:

- Intake form
- Interview consultation
- Educational analysis
- One-on-one consultation to review the advocate's findings
- Advocate and parent meeting at school
- Progress monitoring

Finding 2: The Audit Unit's review of client files revealed that CSEA did not maintain adequate documentation to support services rendered for each student. Of the 23 student files reviewed, 22 contained intake forms; however, eight of those files

included only the intake form with no additional supporting documentation. Five students had interview consultation records, one student had an educational analysis, and six students had documentation of an advocate–parent meeting. No documentation was found verifying that one-on-one consultations to review the advocate’s findings were conducted.

Additionally, progress monitoring could not be verified due to inconsistencies between the document titles required by the service contract and those present in the available files. None of the 23 student files contained all the required documentation as outlined in the contract.

The Audit Unit interviewed current CEO Terri George; however, she was not employed by CSEA during the period under review and could not attest to which services were rendered. Former CEO Michael Wildes and former employee Angel Wildes did not respond to the Audit Unit’s requests for interviews.

This condition is a result of CSEA not maintaining adequate client records or implementing a consistent process for documenting and retaining evidence of services provided. Turnover in management and the absence of a structured recordkeeping system contributed to incomplete documentation.

Due to missing or incomplete documentation, the Audit Unit could not verify whether clients received the full scope of services required under the contract. This limits the KHA’s ability to assess whether contracted outcomes were achieved and whether public funds were used effectively to support program goals.

Recommendation 2: CSEA should strengthen its standard operating procedures by implementing clear policies and quality controls for client recordkeeping. Establishing a standardized documentation process and consistent file maintenance practices will ensure compliance with contract requirements and improve program accountability.

Conclusion

The audit of CSEA found that, although the organization maintained some required documentation and demonstrated efforts to meet program objectives, it did not fully comply with all administrative and client documentation requirements established in its service contract with the KHA. The absence of complete and consistent records limited the Audit Unit's ability to verify that all contracted services were delivered as described and that reporting standards were consistently met. Efforts to obtain additional documentation from former CEO Michael Wildes were unsuccessful.

Overall, the audit findings underscore the need for stronger internal controls and improved documentation practices within CSEA. By strengthening recordkeeping procedures and implementing a structured approach to compliance oversight, CSEA can enhance transparency, ensure adherence to contract requirements, and more effectively demonstrate the impact of its services on students and families.

Management Response

The current CEO of CSEA, Terri George, submitted a response to the Office of Inspector on November 28th, 2025, as shown in the attachment below:

"Good morning,

Because I did not assume the CEO role until July 2024, I am unable to address the issues in this audit that pertain to the first year of the agreement. However, under my leadership, we have implemented the necessary improvements to ensure effective administrative and client recordkeeping. Recordkeeping for both the administrative and client areas have been standardized and are reviewed by both the service provider and operations representative. Monthly deliverables are readily available for review, and this was demonstrated to the OIG staff during the audit.

Thank you,

Terri George"