

Audit of
Afterschool Programs'
Revenue Collections and Expenditures

March 15, 2019

Report #2019-07



MISSION STATEMENT

The School Board of Palm Beach County is committed to providing a world class education with excellence and equity to empower each student to reach his or her highest potential with the most effective staff to foster the knowledge, skills, and ethics required for responsible citizenship and productive careers.

Donald E. Fennoy II, Ed.D.
Superintendent of Schools

School Board Members

Frank A. Barbieri, Jr., Esq., Chairman
Chuck Shaw, Vice Chairman
Marcia Andrews
Karen M. Brill
Barbara McQuinn
Debra L. Robinson, M.D.
Erica Whitfield

Audit Committee Members

Noah Silver, CPA, Chairman
David H. Talley, Vice Chairman
Tammy McDonald Anderson
N. Ronald Bennett, CPA
Michael Dixon, CPA/PFS
Deborah Manzo
Chandler Williamson

Audit Committee Representatives

Frank A. Barbieri, Jr., Esq., School Board Chairman
Donald E. Fennoy II, Ed.D., Superintendent of Schools
Mike Burke, Chief Financial Officer
JulieAnn Rico, Esq., General Counsel
Maureen Werner, Principal Representative
Maria Lloyd, Principal, Limestone Creek Elementary
Justin Katz, CTA President

**Audit of
Afterschool Programs’
Revenue Collections and Expenditures
Table of Contents**

	Page
EXECUTIVE SUMMARY	i
PURPOSE AND AUTHORITY	1
SCOPE AND METHODOLOGY	1
BACKGROUND	2
CONCLUSIONS	
1. Revenues	4
(a) Program Revenues Appeared Reasonable	4
(b) All Collections Accounted For	4
(c) Attendance Properly Recorded in Seven Schools, With One Student Not on Record in One School	4
(d) Accounts Receivable	5
2. Expenditures	6
(a) No Exceptions for Non-Salary Expenditures	6
(b) Seven (88%) of Eight Sample Schools’ Work Hours Within 6% of Scheduled Hours	6
(c) Staff-to-Student Ratios	7
EXHIBITS	
1. Afterschool Programs Accounts Receivable	10
APPENDIX – Management’s Responses	
A. Boca Raton Elementary	14
B. Indian Pines Elementary	15
C. S.D. Spady Elementary	16
D. Department of Extended Learning (Afterschool Programming)	17

This page intentionally left blank.

Audit of
Afterschool Programs’
Revenue Collections and Expenditures
EXECUTIVE SUMMARY

Pursuant to the *Office of Inspector General’s (OIG) 2017-18 Work Plan*, we have audited the Afterschool Programs’ Revenue Collections and Expenditures for Fiscal Year 2018. Afterschool Programs are self-sufficient programs supported by user-fees. During Fiscal Year 2018, the District offered Afterschool Programs at 94 elementary schools to 18,798 students and collected \$33,501,187 in total revenue. The primary objectives of this audit were to (1) evaluate the adequacy of controls in revenue collection and approval of program expenditures, and (2) determine if all Afterschool Program revenues were properly accounted for. This audit produced the following major conclusions:

1. Revenues

(a) Program Revenues Appeared Reasonable

The OIG estimated total revenues based on the District’s approved rate schedule, total full-time equivalent (FTE) student hours, sample attendance rosters and parent sign-out records for sample students at eight selected schools during July 1, 2017, through April 30, 2018. The total program fees charged to the parents’ accounts appeared reasonable.

(b) All Collections Accounted For

We compared the total collections recorded in the EZ-Care2 Databases to the deposits reported in the Internal Funds Accounting System (SchoolCash.net) for the eight selected schools during Fiscal Year 2018. It appears that all monies receipted in the EZ-Care2 Databases were deposited into the school’s Internal Funds.

(c) Attendance Properly Recorded in Seven Schools, With One Student Not on Record in One School

The OIG performed unannounced visits at the eight selected schools and compared the student attendance records to the actual participation on that day. No exceptions were noted at seven of the eight schools. At S.D. Spady Elementary, we found that one student participating in the program had no registration or fee payment records. It was determined later that this student was a child of an Afterschool Program staff member. Based on the District’s approved rate schedule for Afterschool Programs, the estimated fee due from this student was \$842.81.

(d) Accounts Receivables

During Fiscal Year 2018, all 94 schools assessed total program fees of \$32,272,525, and had a total accounts receivable of \$584,272 (or 1.81% of the total fees charged). Individual school accounts receivable balances ranged from \$147 to \$59,861. Afterschool Program is a user-fee supported program, and fees should be paid in advance, unless the students are approved for fee waiver.

2. Expenditures

(a) No Exceptions for Non-Salary Expenditures

We reviewed a sample of 39 non-salary budget items, P-Card expenditures, and the associated documentation (totaling \$50,491.18) for the eight selected schools' Afterschool Programs. We found that these expenditures were properly authorized, documented, and appropriate for the Program, with no exceptions.

(b) Seven (88%) of Eight Sample Schools' Work Hours Within 6% of Scheduled Hours

We compared the clock-in and clock-out times against the scheduled hours of four employees at each of the eight selected schools. Our review found that seven of the eight sample schools accrued actual work hours within $\pm 6\%$ of the scheduled hours for staff. Exception was noted at S.D. Spady Elementary that the actual hours for four sample employees totaled more than 18% of the scheduled work hours. Our review of the actual punch times concluded that these four employees were clocking in or out before or after their scheduled work time.

(c) Staff to Student Ratio

Seven of the eight sampled schools average staff to student ratios were lower than the District's recommendation of 1 to 18 with ratios averaging from 1 to 9 through 1 to 13. Lower staff to student ratios will result in high personnel expenses and could potentially lead to program deficits.

Conversely, ratios that are too high create understaffing and could place students' safety at risk. At Boca Raton Elementary, student safety came into question because the actual staff to student ratio was higher than the District's recommendation during January through April 2018, ranging from 1 to 19 and 1 to 28.

Management’s Responses: *The Department of Extended Learning, and Indian Pines Elementary and S.D. Spady Elementary Schools concur with the conclusions.*

Boca Raton Elementary indicated,

“The underlying reason behind this situation [of high staff-to-student ratio] is that our aftercare program has been functioning with a deficit. In order to decrease this deficit, when needed, our Director has taken groups as to not have to pay additional personnel. She enlists school office staff to check students out of aftercare so that she can implement this cost cutting solution. This creates the appearance of groups having much higher ratios than the groups have in actuality. That aside, we do realize that our staff-to-student ratio was above the District recommendation of 1-18 for counselors during the months of January-April, 2018, and that the Director filling in cannot be a permanent solution. As a school, we will be taking corrective actions to ensure proper safety and functioning of our aftercare program.”

This page intentionally left blank.



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF INSPECTOR GENERAL
3318 FOREST HILL BLVD., C-306
WEST PALM BEACH, FL 33406

(561) 434-7335 FAX: (561) 434-8652
www.palmbeachschools.org
Hotline: (855) 561-1010

LUNG CHIU, CIG, CPA
INSPECTOR GENERAL

SCHOOL BOARD
FRANK A. BARBIERI, JR., ESQ., CHAIRMAN
CHUCK SHAW, VICE CHAIRMAN
MARCIA ANDREWS
KAREN M. BRILL
BARBARA MCQUINN
DEBRA L. ROBINSON, M.D.
ERICA WHITFIELD

DONALD E. FENNOY II, Ed.D., SUPERINTENDENT

MEMORANDUM

TO: Honorable Chair and Members of the School Board
Donald E. Fennoy II, Ed. D., Superintendent
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, Inspector General

DATE: March 15, 2019

SUBJECT: Audit of Afterschool Programs' Revenue Collections and Expenditures

PURPOSE AND AUTHORITY

Pursuant to the *Office of Inspector General's (OIG) 2017-18 Work Plan*, we have audited the Afterschool Programs' Revenue Collections and Expenditures for Fiscal Year 2018. The primary objectives of this audit were to (1) evaluate the adequacy of controls in revenue collection and approval of program expenditures, and (2) determine if all revenues were properly accounted for.

SCOPE AND METHODOLOGY

This audit was performed in accordance with *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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit covered the period of July 1, 2017, through April 30, 2018. The audit included (1) interviewing District and school staff, (2) conducting unannounced on-site observation at selected schools to verify the accuracy of student attendance records, and (3) reviewing:

- EZ-Care2 System data
- PeopleSoft System data
- SchoolCash.net System data
- *School Board Policy 8.131, Afterschool Programs*
- *District Elementary Afterschool Programs Operational Manual*
- *Internal Accounts Manual*

Draft audit findings were sent to the Department of Extended Learning (Afterschool Programming) and the schools for review and comments. Management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by staff during the audit. The final draft report was included in the March 15, 2019, Audit Committee Meeting Agenda.

BACKGROUND

During Fiscal Year 2018, the District offered Afterschool Programs at 94 elementary schools. These programs provide a safe, secure environment before and after school hours for elementary students. At some schools, additional programming is offered during summer and holiday breaks. Certain enrichment activities are also offered at some locations. The decision to offer an afterschool program is at the discretion of the school Principal. A District Afterschool Advisory Committee reviews policies and procedures and recommends program revisions.

Afterschool Programs operate on a self-support basis and do not receive any State or District funding. The programs are entirely supported by participant fees, except for the provision of building, utilities, custodial services, and other indirect costs. Table 1 shows Afterschool Program revenues and student enrollments for the Fiscal Years 2015 through 2018.

Table 1
Afterschool Program Revenue and Student Enrollment

Fiscal Year	Revenue	Enrollment
2015	\$26,989,601	17,559
2016	\$31,991,132	18,004
2017	\$31,925,521	18,792
2018	\$33,501,187	18,798

Source: Afterschool Programming Department

Sample Selection

Based on the trend analysis for revenues and student enrollments during Fiscal Years 2015 through 2017, eight schools were selected for detailed examination of compliance with ***School Board Policy 8.131***, revenue collection procedures, and Afterschool Program operational procedures. The eight selected elementary schools (Boca Raton, Indian Pines, Manatee, Marsh Pointe, Meadow Park, Sandpiper Shores, S.D. Spady, and Sunset Palms) had a total of 2,147 students enrolled in the Afterschool Programs and collected \$3,304,716 in total program revenues during Fiscal Year 2018. (Please see Table 2.)

Table 2
Sample Schools Enrollments / Revenues

Elementary School		FY15	FY16	FY17	FY18	% Increase (Decrease)	
						FY15 to FY18	FY17 to FY18
Boca Raton	Enrollment	62	51	56	70	13%	25%
	Revenue	\$79,450	\$72,664	\$85,868	\$108,739	37%	27%
Indian Pines	Enrollment	90	86	81	77	(14%)	(5%)
	Revenue	\$50,848	\$65,587	\$52,903	\$58,536	15%	11%
Manatee	Enrollment	389	450	466	471	21%	1%
	Revenue	\$631,148	\$723,267	\$710,273	\$812,938	29%	14%
Marsh Pointe	Enrollment	319	366	355	330	3%	(7%)
	Revenue	\$500,393	\$567,019	\$533,758	\$532,288	6%	(<1%)
Meadow Park	Enrollment	138	149	180	199	44%	11%
	Revenue	\$201,418	\$260,549	\$262,896	\$291,556	45%	11%
Sandpiper Shores	Enrollment	202	216	205	217	7%	6%
	Revenue	\$307,932	\$329,794	\$312,326	\$351,491	14%	13%
S.D. Spady	Enrollment	215	215	230	237	7%	3%
	Revenue	\$306,868	\$336,682	\$344,652	\$334,795	9%	(3%)
Sunset Palms	Enrollment	513	576	564	546	6%	(3%)
	Revenue	\$767,380	\$879,464	\$823,048	\$814,373	6%	(1%)
Total	Enrollment	1,928	2,120	2,137	2,147		
	Revenue	\$2,845,437	\$3,235,026	\$3,125,724	\$3,304,716		

Source: Afterschool Programing Department/EZ-Care2 Databases.

CONCLUSIONS

The audit produced the following major conclusions:

1. Revenues

(a) Program Revenues Appeared Reasonable

The OIG obtained the latest copies of the EZ-Care2 Databases for the eight sample schools during the on-site visits. We compared the total program fees (i.e. revenues) recorded in the EZ-Care2 Databases and the estimated total revenues based on the District's approved rate schedule, the total full-time equivalent (FTE) student hours, sample attendance rosters and parent sign-out records for sample students during July 1, 2017, through April 30, 2018. The total program fees charged to the parents' accounts appeared reasonable.

(b) All Collections Accounted For

Afterschool Programs are self-sufficient programs supported by program fees. Program fees collected at the schools are recorded in each school's EZ-Care2 System (the Afterschool Program's registration and accounting system). The OIG compared the total collections recorded in the EZ-Care2 Databases to the deposits reported in Internal Funds Accounting System (SchoolCash.net) for the eight sample schools during Fiscal Year 2018. It appears that all monies receipted in the EZ-Care2 Databases were deposited into the schools' Internal Funds.

In addition, the Afterschool Program fee collection records and procedures for all 94 schools are audited by the OIG as part of the Annual Internal Funds Audits.

(c) Attendance Properly Recorded in Seven Schools, With One Student Not on Record in One School

The OIG performed unannounced visits and reviewed the records of student attendance at the eight sample schools. Each student group was counted and compared to the daily school's *Attendance Sheet* printed from the EZ-Care2 Database. No exceptions were noted at seven of the eight sample schools.

One Student Not on Record and Money Not Collected. At S.D. Spady Elementary, we noted one student's name was manually added to the bottom of the *Attendance Sheets* from February 19, 2018, to May 22, 2018. However, no registration and fee payment records for this student were found in the EZ-Care2 Database. It was determined that this student was a child of an Afterschool Program staff member. Based on the District's approved rate schedule, the estimated uncollected revenue from this student was \$842.81.

Management's Response:

Principal of S.D. Spady Elementary: *The aftercare director has completed proper hardship paperwork to accompany the students proper enrollment into the program. The after care director received discipline for not following proper procedures. Target completion date: February 8, 2019. (Please see page 16.)*

Department of Extended Learning: *Concurs. A meeting will be conducted with both the aftercare Director and Principal to review Section 2, **Enrollment and Registration Procedures** and Section 3, **Collection of fees** of the Afterschool programs operations manual. An agenda with this specific topic will be created with a sign-in sheet verifying the attendance at the meeting. In addition, quarterly progress monitoring visits will be conducted at S.D. Spady elementary school by an extended learning liaison to provide site support. Afterschool registration and collection of fees procedures will be reviewed at the April 11, 2019 Directors' meeting to ensure fiscal accountability. Target completion date: April 2019. (Please see page 17.)*

(d) Accounts Receivables

The Department of Extended Learning requires each school to provide a backup copy of the EZ-Care-2 database to the department during the month of May 2018. The OIG obtained the backup copies of all 94 schools which were created during May 1 and June 28, 2018. We reviewed the databases' financial records for the 94 schools. During Fiscal Year 2018, these 94 schools assessed total program fees of \$32,272,525, and had total Accounts Receivables of \$584,272 (1.81% of the total fees charged) at the time of backup. Individual school accounts receivable balances ranged from \$147 to \$59,861 (see Exhibit 1).

Afterschool Programs are self-sufficient programs supported by user fees. District Procedures and the **Afterschool Programs Operational Manual** require all students who participate in the Afterschool Program complete a *Registration Form*, pay a \$25 registration fee, and be enrolled in the EZ-Care2 database. Payment in advance is required for the total month, even if the student is not in attendance every day.

Recommendation

To ensure fiscal accountability, program fees should be collected in advance of participation. Those schools with Afterschool Program Accounts Receivable balances should make sure all fees are collected in advance. Fee Waivers should be properly documented and approved by the principal.

Management's Response:

Department of Extended Learning: *Concurs. At the next afterschool Directors' meeting, I will review with all afterschool site Directors' the District's procedures and the Afterschool Programs operational Manual, **Enrollment and Registration***

Procedures, Section 3, Collection of fees requirements. An agenda with this specific topic will be used to document the information discussed and shared along with a sign-in sheet verifying the attendance at the meeting. Afterschool liaisons will be assigned to specific schools that are consistently in violation of this procedure to provide site support as needed to ensure fiscal accountability. Target completion date: April 2019.

(Please see page 17.)

2. Expenditures

(a) No Exceptions for Non-Salary Expenditures

We reviewed a sample of 39 non-salary budget items, P-Card expenditures, and the associated documentation (totaling \$50,491.18) for the eight schools' Afterschool Programs. We found that these expenditures were properly authorized, documented, and appropriate for the Program, with no exceptions.

(b) Seven (88%) of Eight Sample Schools' Work Hours Within 6% of Scheduled Hours

The *Afterschool Programs Operational Manual* provides staffing allocation guidelines to assist site directors in maintaining fiscally viable programs. While it is recognized that staffing needs will vary from day to day, a general guideline is that part-time staff should work less than or equal to four hours per day. Site directors must also consider that overtime earned by staff working in the Afterschool Program as a second job is charged to the Afterschool Program.

All Afterschool Program employees are required to use the Time Collection Devices (TCD) to record work hours. Time is rounded to the nearest quarter hour (7-1/2 minute rule) for calculating the payable time. It is the site director's responsibility to monitor staff clock-in and clock-out times to prevent excessive salary expenses.

We selected four part-time employees at each of the sample schools and compared the clock-in and clock-out times against the scheduled hours. (Please see Table 3.)

Our review found that seven of the eight (88%) sample schools had actual work hours within $\pm 6\%$ of the scheduled hours for staff. However, at S.D. Spady Elementary, the four employees' actual hours totaled more than 18% of the scheduled work hours. Our review of the actual punch times concluded that employees were clocking in or out before or after their scheduled work time. For example, these employees clocked-out 30 minutes after the program had ended.

Table 3
Actual vs. Schedule Work Hours

School (4 employees each)	Total Scheduled Hours	Total Actual Hours	%Actual Hours Over Scheduled	Total Scheduled Pay	Total Actual Pay	% Actual Pay Over / Under Scheduled
S.D. Spady	3,097	3,643	18%	\$36,381	\$42,835	18%
Marsh Pointe	2,425	2,563	6%	\$28,254	\$29,745	5%
Manatee	3,053	3,207	5%	\$35,886	\$37,674	5%
Meadow Park	2,485	2,562	3%	\$33,113	\$34,321	4%
Indian Pines	2,080	2,130	2%	\$24,275	\$24,990	3%
Boca Raton	1,813	1,869	3%	\$21,137	\$21,799	3%
Sandpiper Shores	2,222	2,145	(3%)	\$26,256	\$25,340	(3%)
Sunset Palms	2,266	2,150	(5%)	\$26,675	\$25,317	(5%)
Total	19,441	20,269	4%	\$231,977	\$242,021	4%

Source: PeopleSoft System

Recommendation

To ensure fiscal accountability, the site director should closely monitor staff's clock-in and clock-out times and actual work hours and adjust staffing levels accordingly, to prevent excessive salary expenses.

Management's Response:

Principal of S.D. Spady Elementary: *Aftercare director and assistant director will ensure that all employees punch out on their assigned time. Director will monitor and write up any employees in violation of not clocking in or out properly and inform Principal of those that are excessively violating the process. Target completion date: effective immediately. (Please see page 16.)*

Department of Extended Learning: *Concurs. A meeting will be conducted with both the aftercare Director and Principal to review the afterschool programs operational manual, Section 4(3), **Personnel and School District Policy 6.12**. An agenda with the specific topics outlined in the audit report addressing these areas will be created along with a sign-in sheet verifying the attendance at the meeting. The Audit Compliance Specialist of the Department of Extended Learning will generate monthly gross and fringe reports of S.D. Spady elementary school to monitor employee work hours and to provide support as needed regarding employees working their scheduled work hours. Target completion date: April 2019. (Please see page 18.)*

(c) Staff to Student Ratio

The District developed staffing allocation guidelines to maintain fiscally sound and quality managed afterschool programs. Lower staff to student ratios will result in high personnel expenses and could potentially lead to program deficits. Conversely, ratios that are too high create understaffing and could place students’ safety at risk. The staffing guidelines in the *Afterschool Programs Operational Manual* require a staff-to-student ratio of 1 to 18 for grades one through five, 1 to 15 for Kindergarten, and 1 to 12 for Pre-Kindergarten.

We computed the overall staff-to-student ratio using the contracted student hours from the EZ-Care2 System and actual staff hours from the PeopleSoft System. Student Full-time Equivalent (FTE) was computed by using the contracted hours divided by the number of school days in the month divided by four hours (or one FTE). Staff FTE was similarly computed using the actual reported hours divided by school days divided by four hours.

Seven of the eight sampled schools averaged ratios lower than the District’s recommendation of 1 to 18 with ratios averaging from 1 to 9 through 1 to 13 (see Table 4). As of June 30, 2018, Indian Pines Elementary had an average staff-to-student ratio of 1 to 10 (range of 1 to 8 through 1 to 15), and had a program deficit of \$18,457. While at Boca Raton Elementary, this program had an average staff-to-student ratio of 1 to 18 (range of 1 to 10 through 1 to 28) and had a program deficit of \$13,784.

Also at Boca Raton Elementary, student safety came into question because the actual staff-to-student ratio was higher than the District’s recommendation during January through April, 2018. During this time, the staff-to-student ratio ranged from 1 to 19 to 1 to 28. The guidelines provide for programs to have a higher staff-to-student ratio if they use Counselors-in-Training (CITs) to assist the regular staff, but not higher than 1 to 25. Boca Raton Elementary did not have any CITs during January through April, 2018.

Table 4
Staff to Student Ratios

School	High	Low	Average
S.D. Spady	1 to 11	1 to 7	1 to 9
Sunset Palms	1 to 13	1 to 5	1 to 10
Indian Pines	1 to 15	1 to 8	1 to 10
Marsh Pointe	1 to 14	1 to 8	1 to 11
Sandpiper Shores	1 to 16	1 to 10	1 to 12
Manatee	1 to 17	1 to 10	1 to 13
Meadow Park	1 to 17	1 to 10	1 to 13
Boca Raton	1 to 28	1 to 10	1 to 18

Recommendation

To ensure the safety of students and the financial soundness and self-sufficiency for Afterschool Programs, schools should monitor closely the staffing levels and make staffing adjustments accordingly based on student enrollment to maintain recommended staff-to-student ratios.

Management's Response:

Principal of Indian Pines Elementary: We concur with all the findings. To rectify our balance sheet, our Assistant Aftercare Director's position hours will be reduced to 20 hours per week beginning August 2019. (Please see page 15.)

Principal of Boca Raton Elementary: The underlying reason behind this situation is that our aftercare program has been functioning with a deficit. In order to decrease this deficit, when needed, our Director has taken groups as to not have to pay additional personnel. She enlists school office staff to check students out of aftercare so that she can implement this cost cutting solution. This creates the appearance of groups having much higher ratios than the groups have in actuality. That aside, we do realize that our staff-to-student ratio was above the District recommendation of 1-18 for counselors during the months of January-April, 2018, and that the Director filling in cannot be a permanent solution. As a school we will be taking the following corrective actions to ensure proper safety and functioning of our aftercare program:

- Closely monitor the staffing levels of our Afterschool Program
- Create weekly check-ins with our Afterschool Director regarding enrollment, attendance, student groupings, and upcoming staff changes
- Reach out to local high schools to recruit CITs (Counselors in Training)

The targeted completion date for the above stated actions are March 1, 2019. We look forward to ensuring a safe, engaging afterschool program for our students.

(Please see page 14.)

Department of Extended Learning: Concurs. A meeting will be conducted with the aftercare Director to review the afterschool programs operational manual, Section 1(2), **Ratios**. An agenda with this specific topic will be created along with a sign-in sheet verifying the attendance at the meeting. Quarterly progress monitoring checks will be conducted by an afterschool liaison to monitor student ratios and to provide site support as needed at Boca Raton and Indian Pines elementary schools. Target completion date: April 2019. (Please see page 18.)

Exhibit 1

Afterschool Programs Accounts Receivable

ELEMENTARY SCHOOLS	Date of EZ-Care-2 Back Up	Total Fees (EZ-Care-2)	Accounts Receivable (AR)		
			Number of Accounts	Total AR's	Percent of Charges
		(A)		(B)	(B/A)
1. Acreage Pines Elementary	5/9/2018	\$203,819	20	\$2,106	1.03%
2. Addison Mizner Elementary	5/18/2018	\$692,746	57	\$5,417	0.78%
3. Allamanda Elementary	5/11/2018	\$466,521	76	\$4,745	1.02%
4. Banyan Creek Elementary	5/18/2018	\$444,881	86	\$20,258	4.55%
5. Beacon Cove Intermediate	5/21/2018	\$497,263	33	\$2,444	0.49%
6. Belvedere Elementary	5/30/2018	\$119,607	4	\$880	0.74%
7. Benoist Farms Elementary	5/8/2018	\$162,788	69	\$12,003	7.37%
8. Berkshire Elementary	5/8/2018	\$587,738	167	\$13,377	2.28%
9. Binks Forest Elementary	5/21/2018	\$653,097	56	\$4,844	0.74%
10. Boca Raton Elementary	5/8/2018	\$125,117	68	\$10,288	8.22%
11. Calusa Elementary	5/18/2018	\$726,908	46	\$847	0.12%
12. Cholee Lake Elementary	5/29/2018	\$243,373	83	\$4,795	1.97%
13. Citrus Cove Elementary	5/15/2018	\$643,221	90	\$11,876	1.85%
14. Clifford O. Taylor/Kirklane Elem	5/30/2018	\$386,999	45	\$2,835	0.73%
15. Coral Reef Elementary	5/30/2018	\$574,695	98	\$16,014	2.79%
16. Coral Sunset Elementary	5/9/2018	\$335,704	57	\$3,062	0.91%
17. Crosspointe Elementary	5/15/2018	\$244,230	45	\$4,309	1.76%
18. Crystal Lakes Elementary	5/25/2018	\$472,130	24	\$586	0.12%
19. Cypress Trails Elementary	5/7/2018	\$303,538	93	\$9,306	3.07%
20. Del Prado Elementary	5/29/2018	\$507,669	37	\$3,616	0.71%
21. Diamond View Elementary	5/9/2018	\$329,122	36	\$3,547	1.08%
22. Discovery Key Elementary	5/9/2018	\$491,752	59	\$6,085	1.24%
23. D. D. Eisenhower Elementary	5/18/2018	\$282,300	3	\$148	0.05%
24. Egret Lake Elementary	5/16/2018	\$246,258	70	\$8,566	3.48%
25. Elbridge Gale Elementary	5/15/2018	\$511,510	76	\$10,258	2.01%

Exhibit 1

Afterschool Programs Accounts Receivable

ELEMENTARY SCHOOLS	Date of EZ-Care-2 Back Up	Total Fees (EZ-Care-2)	Accounts Receivable (AR)		
			Number of Accounts	Total AR's	Percent of Charges
		(A)		(B)	(B/A)
26. Equestrian Trails Elementary	5/8/2018	\$393,555	75	\$10,335	2.63%
27. Everglades Elementary	5/23/2018	\$554,127	43	\$3,448	0.62%
28. Forest Park Elementary	6/15/2018	\$150,457	16	\$1,945	1.29%
29. Forest Hill Elementary	5/8/2018	\$257,325	100	\$2,509	0.97%
30. Freedom Shores Elementary	5/9/2018	\$359,803	198	\$42,324	11.76%
31. Frontier Elementary	5/29/2018	\$309,153	95	\$14,591	4.72%
32. Galaxy E3 Elementary	5/22/2018	\$368,258	23	\$2,317	0.63%
33. Golden Grove Elementary	5/14/2018	\$342,065	74	\$8,184	2.39%
34. Grassy Waters Elementary	5/16/2018	\$466,033	39	\$3,167	0.68%
35. Greenacres Elementary	5/25/2018	\$186,738	16	\$470	0.25%
36. Grove Park Elementary	5/8/2018	\$111,953	50	\$3,977	3.55%
37. H.L. Johnson Elementary	5/18/2018	\$452,642	11	\$1,812	0.40%
38. Hagen Road Elementary	5/22/2018	\$516,346	65	\$7,955	1.54%
39. Hammock Pointe Elementary	5/9/2018	\$464,693	38	\$2,451	0.53%
40. Heritage Elementary	5/23/2018	\$203,287	13	\$461	0.23%
41. Hidden Oaks Elementary	5/30/2018	\$357,261	36	\$11,566	3.24%
42. Highland Elementary	5/23/2018	\$150,973	36	\$1,895	1.26%
43. Hope-Centennial Elementary	5/16/2018	\$104,271	30	\$1,516	1.45%
44. Indian Pines Elementary	5/15/2018	\$145,813	42	\$4,742	3.25%
45. J.C. Mitchell Elementary	5/18/2018	\$453,392	88	\$11,860	2.62%
46. Jerry Thomas Elementary	5/14/2018	\$339,911	11	\$577	0.17%
47. Jupiter Elementary	5/18/2018	\$197,604	62	\$9,663	4.89%
48. Jupiter Farms Elementary	5/21/2018	\$361,794	19	\$842	0.23%
49. Lake Park Elementary	5/25/2018	\$142,358	14	\$668	0.47%
50. Lantana Elementary	5/25/2018	\$190,369	40	\$2,108	1.11%

Exhibit 1

Afterschool Programs Accounts Receivable


ELEMENTARY SCHOOLS	Date of EZ-Care-2 Back Up	Total Fees (EZ-Care-2)	Accounts Receivable (AR)		
			Number of Accounts	Total AR's	Percent of Charges
		(A)		(B)	(B/A)
51. Liberty Park Elementary	6/11/2018	\$213,270	28	\$1,120	0.53%
52. Lighthouse Elementary	5/10/2018	\$452,330	45	\$3,128	0.69%
53. Limestone Creek Elementary	5/15/2018	\$414,893	50	\$7,616	1.84%
54. Lincoln Elementary	5/3/2018	\$81,177	136	\$29,220	36.00%
55. Loxahatchee Groves Elementary	5/24/2018	\$211,560	52	\$5,556	2.63%
56. Manatee Elementary	5/17/2018	\$838,337	36	\$7,374	0.88%
57. Marsh Pointe Elementary	5/21/2018	\$556,976	137	\$10,111	1.82%
58. Meadow Park Elementary	5/1/2018	\$320,891	14	\$1,090	0.34%
59. Melaleuca Elementary	5/17/2018	\$191,171	10	\$147	0.08%
60. Morikami Park Elementary	5/3/2018	\$579,008	13	\$891	0.15%
61. New Horizons Elementary	5/10/2018	\$315,891	35	\$2,323	0.74%
62. North Grade Elementary	5/9/2018	\$339,852	53	\$5,932	1.75%
63. Northboro Elementary	5/21/2018	\$359,344	59	\$10,176	2.83%
64. Northmore Elementary	5/17/2018	\$79,778	37	\$4,143	5.19%
65. Orchard View Elementary	5/16/2018	\$108,830	35	\$6,758	6.21%
66. Palm Beach Public Elementary	5/9/2018	\$194,445	16	\$1,733	0.89%
67. Palm Beach Gardens	6/28/2018	\$571,703	42	\$2,626	0.46%
68. Palm Springs Elementary	5/25/2018	\$176,020	8	\$258	0.15%
69. Palmetto Elementary	6/18/2018	\$181,754	7	\$328	0.18%
70. Panther Run Elementary	5/30/2018	\$467,718	30	\$1,204	0.26%
71. Pierce Hammock Elementary	5/11/2018	\$268,724	15	\$507	0.19%
72. Plumosa School of the Arts	5/9/2018	\$226,630	35	\$1,827	0.81%
73. Poinciana Elementary	5/9/2018	\$288,751	82	\$8,382	2.90%
74. Rolling Green Elementary	5/4/2018	\$159,300	34	\$2,852	1.79%
75. Royal Palm Beach Elementary	5/14/2018	\$401,289	37	\$3,843	0.96%

Exhibit 1

Afterschool Programs Accounts Receivable

ELEMENTARY SCHOOLS	Date of EZ-Care-2 Back Up	Total Fees (EZ-Care-2)	Accounts Receivable (AR)		
			Number of Accounts	Total AR's	Percent of Charges
		(A)		(B)	(B/A)
76. S.D. Spady Elementary	5/10/2018	\$382,436	149	\$26,918	7.04%
77. Sandpiper Shores Elementary	5/9/2018	\$331,425	19	\$748	0.23%
78. Seminole Trails Elementary	5/15/2018	\$314,855	102	\$11,428	3.63%
79. South Grade Elementary	5/14/2018	\$155,237	9	\$957	0.62%
80. South Olive Elementary	5/14/2018	\$171,096	16	\$1,063	0.62%
81. Starlight Cove Elementary	5/18/2018	\$176,355	39	\$3,217	1.82%
82. Sunrise Park Elementary	5/9/2018	\$395,778	50	\$4,558	1.15%
83. Sunset Palms Elementary	5/9/2018	\$821,301	63	\$8,103	0.99%
84. The Conservatory School @ North Palm Beach	5/11/2018	\$221,619	42	\$5,463	2.47%
85. Timber Trace Elementary	6/22/2018	\$614,205	68	\$5,973	0.97%
86. U.B. Kinsey/Palmview Elem	5/17/2018	\$290,626	156	\$59,861	20.60%
87. Verde Elementary	5/16/2018	\$596,463	100	\$6,207	1.04%
88. Washington Elementary	5/25/2018	\$102,580	31	\$1,541	1.50%
89. Waters Edge Elementary	5/29/2018	\$619,811	16	\$727	0.12%
90. Wellington Elementary	5/21/2018	\$385,188	64	\$7,155	1.86%
91. West Gate Elementary	5/29/2018	\$82,617	17	\$3,575	4.33%
92. Westward Elementary	5/30/2018	\$151,975	29	\$2,943	1.94%
93. Whispering Pines Elementary	5/21/2018	\$346,576	6	\$772	0.22%
94. Wynnebrook Elementary	5/25/2018	\$279,572	10	\$323	0.12%
<i>Totals</i>		\$32,272,525		\$584,272	1.81%

Management's Response
Principal of Boca Raton Elementary School



BOCA RATON
ELEMENTARY
FLORIDA SCHOOL OF LEADERS

PRINCIPAL RENEE H. ELFE
ASSISTANT PRINCIPAL MONIQUE COYLE
103 SW 1st Avenue
Boca Raton, Florida 33432
T. 561.544-1700
F. 561.544-1750

RECEIVED
FEB 27 2019
INSPECTOR GENERAL

TO: Randy Law, Director of Audit, Office of Inspector of Audit
FROM: Renee H. Elfe, Principal, Boca Raton Elementary
DATE: February 25, 2019
SUBJECT: Response: Audit of Afterschool Programs' Revenue Collections and Expenditures

After reviewing the audit provided to us and discussing the findings with our Afterschool Director, we would like to formally say that we do concur with the results. The underlying reason behind this situation is that our aftercare program has been functioning with a deficit. In order to decrease this deficit, when needed, our Director has taken groups as to not have to pay additional personnel. She enlists school office staff to check students out of aftercare so that she can implement this cost cutting solution. This creates the appearance of groups having much higher ratios than the groups have in actuality. That aside, we do realize that our staff-to-student ratio was above the District recommendation of 1-18 for counselors during the months of January-April, 2018, and that the Director filling in cannot be a permanent solution. As a school we will be taking the following corrective actions to ensure proper safety and functioning of our aftercare program:

- Closely monitor the staffing levels of our Afterschool Program
- Create weekly check-ins with our Afterschool Director regarding enrollment, attendance, student groupings, and upcoming staff changes
- Reach out to local high schools to recruit CITs (Counselors in Training)

The targeted completion date for the above stated actions are March 1, 2019.

We look forward to ensuring a safe, engaging afterschool program for our students.

RS

Management's Response
Principal of Indian Pines Elementary School

Indian Pines Elementary School



6000 Oak Royal Drive
Lake Worth, FL 33463
(561) 804-3300 – Phone
(561) 804-3350 – Fax

Jill Robinson, *Principal*
Madeliene Cox, *Assistant Principal*

To: Randy Law, Director of Audit

From: Jill Robinson, Principal

Date: March 11, 2019

Re: Audit Findings



Audit findings for Indian Pines Elementary School Aftercare:

1. We do concur with all Audit findings
2. To rectify our balance sheet, our Assistant Aftercare Director's position hours will be reduced to 20 hours per week beginning August, 2019

Management's Response

Principal of S.D. Spady Elementary School

1c)

1. concur with the conclusions,
2. The aftercare director has completed proper hardship paperwork to accompany the students proper enrollment into the program. The after care director received discipline for not following proper procedures.
3. February 8, 2019

2b)

1. Concur with the conclusions
2. Aftercare director and assistant director will ensure that all employees punch out on their assigned time. Director will monitor and write up any employees in violation of not clocking in or out properly and inform Principal of those that are excessively violating the process.
3. Effective immediately

Rona Tata
Principal
S.D. Spady Elementary

RECEIVED
FEB - 5 2019
INSPECTOR GENERAL



Management's Response
Department of Extended Learning (Afterschool Programming)



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

KIWANA ALEXANDER-PROPHETE
DIRECTOR

KEITH OSWALD
DEPUTY SUPERINTENDENT/CHIEF OF SCHOOLS

EXTENDED LEARNING (AFTERSCHOOL PROGRAMMING)
4260 WESTGATE AVENUE
WEST PALM BEACH, FL 33409

DIANA FEDDERMAN
ASSISTANT SUPERINTENDENT


PHONE: 561-687-6387 / FAX: 561-687-6393
[HTTP://WWW.PALMBEACHSCHOOLS.ORG/AFTERSCHOOLPROGRAMMING](http://www.palmbeachschools.org/afterschoolprogramming)

RECEIVED
FEB 27 2019

INSPECTOR GENERAL

MEMORANDUM-DRAFT

TO: Lung Chiu, Inspector General

FROM: Kiwana Alexander-Prophete, Director of Extended Learning (Afterschool Programming) 

DATE: February 15, 2019

SUBJECT: RESPONSE TO AUDIT OF AFTERSCHOOL PROGRAMS' REVENUE COLLECTIONS AND EXPENDITURES

Outlined below is the written response for the audit conclusions found for fiscal year 2018.

1. **Revenue (c)** Attendance properly recorded in seven schools, with one student not recorded in one school.
 - a) I concur with the conclusions
 - b) **Corrective Actions Taken-** A meeting will be conducted with both the aftercare Director and Principal to review to Section 2, *Enrollment and Registration Procedures* and Section 3, *Collection of fees* of the Afterschool programs operations manual. An agenda with this specific topic will be created with a sign-in sheet verifying the attendance at the meeting. In addition, quarterly progress monitoring visits will be conducted at S.D. Spady elementary school by an extended learning liaison to provide site support. Afterschool registration and collection of fees procedures will be reviewed at the April 11, 2019 Directors' meeting to ensure fiscal accountability.
 - c) Targeted completion date- April 2019

2. **Accounts Receivables (d)** Fees should be paid in advance unless the students are approved for a fee waiver
 - d) I concur with the conclusions
 - e) **Corrective Actions Taken-** At the next afterschool Directors' meeting, I will review with all afterschool site Directors' the District's procedures and the Afterschool Programs operational Manual, *Enrollment and Registration Procedures*, Section 3, *Collection of fees* requirements. An agenda with this specific topic will be used to document the information discussed and shared along with a sign-in sheet verifying the attendance at the meeting. Afterschool liaisons will be assigned to specific schools that are consistently

The School District of Palm Beach County, Florida
A Top-Rated District by the Florida Department of Education Since 2005
An Equal Education Opportunity Provider and Employer

17

Management's Response
Department of Extended Learning (Afterschool Programming)

Page 2 of 2

Date: February 15, 2019

SUBJECT: RESPONSE TO AUDIT OF AFTERSCHOOL PROGRAMS' REVENUE COLLECTIONS AND EXPENDITURES

in violation of this procedure to provide site support as needed to ensure fiscal accountability.

f) Targeted completion date- April 2019

3. Expenditures (b) Seven of Eight (88%) of sample schools' work hours within 6% of scheduled hours.

a) I concur with the conclusions

b) **Corrective Actions Taken-** A meeting will be conducted with both the aftercare Director and Principal to review the afterschool programs operational manual, Section 4(3), **Personnel and School District Policy 6.12**. An agenda with the specific topics outlined in the audit report addressing these areas will be created along with a sign-in sheet verifying the attendance at the meeting. The Audit Compliance Specialist of the Department of Extended Learning will generate monthly gross and fringe reports of S.D. Spady elementary school to monitor employee work hours and to provide support as needed regarding employees working their scheduled work hours.

c) Targeted completion date- April 2019

4. Expenditures (C) Staff to Student Ratio

a) I concur with the conclusions

b) **Corrective Actions Taken-** A meeting will be conducted with the aftercare Director to review the afterschool programs operational manual, Section 1(2), **Ratios**. An agenda with this specific topic will be created along with a sign-in sheet verifying the attendance at the meeting. Quarterly progress monitoring checks will be conducted by an afterschool liaison to monitor student ratios and to provide site support as needed at Boca Raton and Indian Pines elementary schools.

c) Targeted completion date- April 2019

C: Dianna Fedderman, Assistant Superintendent of Teaching and Learning