

Special Review of
Christa McAuliffe Middle School's Afterschool Program
April 16, 2021

Report #2021-05



MISSION STATEMENT

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**Special Review of
Christa McAuliffe Middle School's Afterschool Program**

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**Special Review of
Christa McAuliffe Middle School's Afterschool Program**

EXECUTIVE SUMMARY

During the *Fiscal Year 2020 Internal Funds Audit* of Christa McAuliffe Middle School, we noted certain discrepancies between the school's money collection records and the fee collection records for the Afterschool Program (Program). Subsequently, we initiated this special review to determine if fees collected were properly assessed and accounted for. This special review produced the following major conclusions:

1. Inaccurate Attendance Records

Student attendance is taken electronically using a barcode scanner that automatically fills an Excel spreadsheet with the student's ID number. The Program was operated in close proximity to other school-sponsored clubs and programs in the cafeteria or media center. Errors in attendance occurred when a non-Program student was scanned into the Program's attendance records.

Based on the student registration, adjusted attendance, Free-and-Reduced Lunch Program, school based fee-waiver, and fee collection records, the OIG concluded that as of June 30, 2020, the parents/guardians of 178 students owed \$22,366 in program fees.

The school should continue its efforts to recoup the fees due from the parents/guardians. Attendance records should be accurately maintained to provide a correct basis for fee charges.

Management's Responses:

Principal of Christa McAuliffe Middle: Attendance for the Afterschool program is now taken completely separate from any other programs. Updated bills have been mailed to each parent that still owes fees from last year. Parents have the option of paying in full or can arrange to make payments. Since the time of this audit, we have re-couped several thousand dollars and are continuing to pursue those missing fees. Any student still owing fees from last year are now on the District Obligation list and all parents have been notified via U.S. Mail as well as an email from the school. We will monitor the progress of collections monthly. (Please see page 7 for details.)

Department of Extended Learning (Afterschool Programming): Concur with conclusions. A Middle School Afterschool Directors meeting will occur in April 2021 to review proper sign in procedures and documentation. (Please see page 9 for details.)

2. Delayed Billing

The Program Director stated that the Program post-bills families for student participation in order to accurately charge full-time or part-time fees based on actual attendance. The Program Director relied on the school treasurer to create charges for each family on the credit card payment system. However, there was a change in treasurer at the school which created a delay in posting charges and payment collection.

The Director indicated that she was actively attempting to collect fees owed from Fiscal Year 2020. As of January 27, 2021, total collections for prior years were \$7,631. The Director has since added students that still owe fees to the student obligation list in the District's Student Information System (SIS).

The school should consider a payment plan which requires advance payments for specified time periods. Accurate billing and payment records should be maintained.

Management's Responses:

Principal of Christa McAuliffe Middle: Bills are now delineated as "full time" or "part time", as per the District guide for Aftercare. We are in the process of changing over to a process where fees are collected in advance, prior to each month's service. School administration will monitor these changes monthly to insure fidelity. Changes will be communicated to parents as they occur. When we begin next school year, we will provide a guide for parents with all the procedures outlined. (Please see page 7 for details.)

Department of Extended Learning (Afterschool Programming): Concur with the conclusions. A Middle School Afterschool Directors meeting will occur in April 2021 to review the fee schedule guidelines as outlined in the MSAS Handbook. All programs will be encouraged to bill in advance with specific time frames. (Please see page 10 for details.)



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PALM BEACH COUNTY, FLORIDA

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MEMORANDUM

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

FROM: Teresa Michael, Inspector General

DATE: April 16, 2021

SUBJECT: Special Review of Christa McAuliffe Middle School's Afterschool Program

PURPOSE AND AUTHORITY

During the *Fiscal Year 2020 Internal Funds Audit* of Christa McAuliffe Middle School, we noted certain discrepancies between the school's money collection records and the fee collection records for the Afterschool Program. Subsequently, we initiated this special review to determine if fees collected for the school's Afterschool Program were properly assessed and accounted for.

SCOPE AND METHODOLOGY

This special review examined all the fee collection records for the school's Afterschool Program during Fiscal Year 2020. This review also included interviewing staff, and reviewing:

- *Internal Accounts Manual, Chapter 7* – Cash Receipts and Deposits
- *Middle School Afterschool FY 19-20 Director's Handbook*
- Program fee schedule
- Student registration and attendance records
- General Ledgers from SchoolCashSuite (Internal Funds Accounting System)

Draft findings were sent to the school and the Department of Extended Learning for review and comments. Management responses are included in the Appendix. We appreciate the courtesy and cooperation extended to us by staff during the review. The final draft report was presented to the Audit Committee at its April 16, 2021, Meeting.

BACKGROUND

Christa McAuliffe Middle School operates an Afterschool Program before (7:00-9:00 am) and after (4:05-5:45 pm) school hours for students to participate in academic, enrichment, and recreation activities, or receive homework assistance. Students qualified for the Free and Reduced Lunch (FRL) Program are eligible to attend the Afterschool Program free. Program funding is primarily provided through the Florida Department of Education, Safe School Appropriation¹. The remainder of funding is obtained through student fees.

Registration Forms are completed by parents/guardians. No registration fees are required for registering in the Program. Program fees are calculated based on \$2.50 per hour. The Program fee schedule uses the number of days a student attends the program in a given month to determine the student's participation status, either full-time or part-time. Fees are charged as full-time if the student attends more than half of the month or part-time if attendance is less than half of the month. Families are billed at the end of the month based on the students' participation status for the month. Students eligible for free and reduced meals must provide a copy of their eligibility letter in order to receive a full fee waiver. The student attendance records indicated that there were 419 students attended the Program during Fiscal Year 2020. Based on the School Food Service Department's FRL records for the school, 192 (46%) students in the Afterschool Program qualified for full fee-waiver, and 161 of them submitted their FRL eligibility letters to receive full fee-waiver.

During the *Fiscal Year 2020 Internal Funds Audit* of the school, we noted certain discrepancies between the estimated fee revenue based on student attendance records and the actual fees collected and deposited into the Internal Funds. Because of the discrepancies, we performed this special review of the fee collection records for the school's Afterschool Program for Fiscal Year 2020.

CONCLUSIONS

This special review produced the following major conclusions:

1. Inaccurate Attendance Records

Student attendance is taken electronically using a barcode scanner that automatically fills an Excel spreadsheet with the student's ID number. The student attendance system was developed by a staff member at the school. Through a series of formulas, the daily attendance is compiled each month to determine if the family will be billed for full-time or part-time participation.

According to the Program Director, who was also the school's media specialist, she maintained another series of spreadsheets to track student participation in the Media Center. She relied on student helpers² to take attendance in the Media Center during the day using the same barcode scanner system. The correct spreadsheet must be selected before an ID is scanned.

¹ The original Appropriation's Act specifically stated that students qualifying for Free and Reduced meals would participate without charge in middle school Afterschool programs.

² Student helpers did not have access to student records.

The before-school program was operated in the school’s cafeteria, and there were several other programs (i.e., school clubs, Edgenuity credit recovery classes, etc.) operating in the cafeteria at the same time. Often, all students’ IDs were scanned as they entered the cafeteria. When generating billing statements, the Director would disregard attendance records for those students not registered in the Afterschool Program.

The OIG and the Program Director jointly reviewed the student attendance records for a sample day in December 2019 on which the students’ Program attendance exceeded actual Program registrations. The review of the student scan-in timestamps indicated that a large number of students were checked into the Program during school hours. Further review revealed these students were actually participating in Media Center activities, not the Afterschool Program. Apparently, the incorrect spreadsheet was used to document Media Center attendance.

Based on student registrations, adjusted attendance, Free-and-Reduced Lunch Program roster, school based fee-waivers, and fee collection records, the OIG concluded that as of June 30, 2020, the parents/guardians of 178 students owed \$22,366 in program fees. (See Table 1)

Table 1
Estimated Uncollected Fees for FY 2020
As of June 30, 2020

# of students	Estimated Fees	Fee Payments	Fees Owed As of June 30, 2020
178	\$58,296	\$35,930	\$22,366

Recommendation

The school should continue its efforts to recoup the fees due from the parents. Attendance records should be accurately maintained to provide a correct basis for fee charges.

Management’s Responses:

***Principal of Christa McAuliffe Middle School:** Attendance for the Afterschool program is now taken completely separate from any other programs. The students in the program now have a uniquely colored I.D. badge to identify them as participants. Also, the location of the program is dedicated only to the program and no other programs or students mix in with the group.*

***Re-coup of missing funds:** Updated bills have been mailed to each parent that still owes fees from last year. Parents have the option of paying in full or can arrange to make payments. Since the time of this audit, we have re-couped several thousand dollars and are continuing to pursue those missing fees. Any student still owing fees from last year are now on the District Obligation list and all parents have been notified via U.S. Mail as well as an email from the school. We will monitor the progress of collections monthly.*

(Please see page 7.)

Department of Extended Learning (Afterschool Programming): Concur with conclusions.

A Middle School Afterschool Directors meeting will occur in April 2021 to review proper sign in procedures and documentation. It will be emphasized that only those students registered in the MSAS program should sign in. The importance of the separation of MSAS student sign in from other school program sign in will be discussed. The expectation of entering students in SIS will be reviewed. Directors will be reminded that only students registered in the MSAS program are to attend the program, either in the morning or afternoon. Technical support will be provided to sites that need assistance.

Target Completion Date: May, 2021.

(Please see page 9.)

2. Delayed Billing

The Program Director stated that the Program post-bills families for student participation in order to accurately charge full-time or part-time fees based on actual attendance. The Director relied on the school treasurer to create personalized charges for each family in the SchoolCash Online Credit Card Payment System. During October 2019, the school experienced a change in school treasurer which delayed the posting of charges to the Credit Card Payment System. The Director sent paper billing statements to families in January 2021 in an attempt to catch up on collections.

The Director indicated that she is actively attempting to collect fees owed from Fiscal Year 2020. As of January 27, 2021, total collections for prior years were \$7,631. The Director has since added students that still owe fees to the student obligation list in the District's Student Information System (SIS).

The ***Middle School Afterschool FY19-20 Director's Handbook***, states:

- *“The Middle School Afterschool Program may request payment once a month, in advance, if possible.”*
- *“Refunds are not possible for days of absences and should be written in material that you provide to parents.”*

Recommendation

To ensure proper fiscal accountability, the school should (a) consider a payment plan which requires advance payments for specified time periods and (b) maintain accurate billing and payment records.

Management's Responses:

Principal of Christa McAuliffe Middle School: Bills are now delineated as "full time" or "part time", as per the District guide for Aftercare. We are in the process of changing over to a process where fees are collected in advance, prior to each month's service.

Issue that we would like to bring forward: Part of the discussion with the auditor was about students on Free or Reduced Lunch. We based a student's eligibility on the letter that they receive from the District. In many cases, there were parents that indicated that they were granted free or reduced status, but never sent us the letter. Unless they provide us the letter, we have no other source to get that information. There is a list that can be generated showing free and reduced, however it only contains the names IF the parent signs a confidentiality waiver. Therefore, it is very possible that numerous students that were reported as free and reduced did not actually qualify and we would have no way of knowing who they are.

My conclusion: If Free or Reduced is a factor in billing, the Directors need full access to the list of students that receive it. That does not exist at this time. The auditor stated that she was aware of this issue.

We are still not totally sure that this did not affect the outstanding total that is reported as still being owed. The auditor acknowledged that she had witnesses seeing student names on different lists showing different eligibility regarding Free and Reduced

Overall Conclusions: Our School Treasurer and our Afterschool Director have already met and come up with many of these new processes.

If the Treasurer is unavailable for any reason, we have communicated with the District Budget Dept. and someone will be available for assist us temporarily if we need it.

School administration will monitor these changes monthly to insure fidelity. Changes will be communicated to parents as they occur. When we begin next school year, we will provide a guide for parents with all the procedures outlined.

(Please see page 7.)

Department of Extended Learning (Afterschool Programming): Concur with the conclusions.

A Middle School Afterschool Directors meeting will occur in April 2021 to review the fee schedule guidelines as outlined in the MSAS Handbook. All programs will be encouraged to bill in advance with specific time frames. The necessity for proper documentation and record keeping will be discussed. Strategies for implementing systems to ensure sites are in compliance will be shared. Support will be provided to sites as requested. Directors will be reminded as outlined in the Manual:

- *“Refunds are not possible for days of absences and should be written in material that you provide to parents. Questions should be forwarded to the Director of the Middle School Afterschool Program.*
- *Failure of payment will result in the student not participating in the MSAS Program. This needs to be stated to parents, in writing, at the beginning of the year AND approved by your principal.*
 - *If the parent has not been advised properly, you cannot ask for payments or stop the student from attending the program. “*

Target Completion Date: May, 2021.

(Please see page 10.)

– End of Report –

Management's Response
Principal of Christa McAuliffe Middle School

Date: April 1, 2021
To: Randy Law, Director of Audit
From: Jeff Silverman, Principal
Re: Audit Findings



Below are my responses and actions taken regarding the Special Review of our Afterschool Program here at Christa McAuliffe.

1. Inaccurate Attendance Records:
Students that were not part of the program were entered as having attended the program on various dates due to incorrect attendance procedures.

Attendance for the Afterschool program is now taken completely separate from any other programs. The students in the program now have a uniquely colored I.D. badge to identify them as participants. Also, the location of the program is dedicated only to the program and no other programs or students mix in with the group.

Re-coup of missing funds:

Updated bills have been mailed to each parent that still owes fees from last year. Parents have the option of paying in full or can arrange to make payments.

Since the time of this audit, we have re-couped several thousand dollars and are continuing to pursue those missing fees.

Any student still owing fees from last year are now on the District Obligation list and all parents have been notified via U.S. Mail as well as an email from the school.

We will monitor the progress of collections monthly.

2. Delayed Billing:
Billing practices were inconsistent and not monitored fully.

Bills are now delineated as "full time" or "part time", as per the District guide for Aftercare.

JS

Management's Response
Principal of Christa McAuliffe Middle School

We are in the process of changing over to a process where fees are collected in advance, prior to each month's service.

Issue that we would like to bring forward:

Part of the discussion with the auditor was about students on Free or Reduced Lunch. We based a student's eligibility on the letter that they receive from the District. In many cases, there were parents that indicated that they were granted free or reduced status, but never sent us the letter. Unless they provide us the letter, we have no other source to get that information. There is a list that can be generated showing free and reduced, however it only contains the names IF the parent signs a confidentiality waiver. Therefore, it is very possible that numerous students that were reported as free and reduced did not actually qualify and we would have no way of knowing who they are.

My conclusion: If Free or Reduced is a factor in billing, the Directors need full access to the list of students that receive it. That does not exist at this time. The auditor stated that she was aware of this issue.

We are still not totally sure that this did not affect the outstanding total that is reported as still being owed. The auditor acknowledged that she had witnesses seeing student names on different lists showing different eligibility regarding Free and Reduced

Overall Conclusions:

Our School Treasurer and our Afterschool Director have already met and come up with many of these new processes.

If the Treasurer is unavailable for any reason, we have communicated with the District Budget Dept. and someone will be available for assist us temporarily if we need it.

School administration will monitor these changes monthly to insure fidelity. Changes will be communicated to parents as they occur. When we begin next school year, we will provide a guide for parents with all the procedures outlined.

ms

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



THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FL

KIWANA HOWELL
DIRECTOR

KEITH OSWALD
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TO: Teresa Michael, Inspector General
FROM: Kiwana Howell, Director of Extended Learning (Afterschool Programming)
DATE: March 22, 2021
SUBJECT: **RESPONSE TO SPECIAL REVIEW OF CHRISTA MCAULIFFE MIDDLE SCHOOL'S AFTERSCHOOL PROGRAM**

Outlined below is the written response to the major conclusions noted in the memorandum regarding the special review of Christa McAuliffe's afterschool program.

1. Inaccurate Attendance Records

(1) Concur with conclusions

(2) Corrective Action:

A Middle School Afterschool Directors meeting will occur in April 2021 to review proper sign in procedures and documentation. It will be emphasized that only those students registered in the MSAS program should sign in. The importance of the separation of MSAS student sign in from other school program sign in will be discussed. The expectation of entering students in SIS will be reviewed. Directors will be reminded that only students registered in the MSAS program are to attend the program, either in the morning or afternoon. Technical support will be provided to sites that need assistance.

(3) Target Completion Date: May, 2021

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INSPECTOR GENERAL

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

Page 2 of 2
Date: March 22, 2021
SUBJECT: RESPONE TO SPECIAL REVIEW OF CHRISTA MCAULIFFE'S AFTERSCHOOL'S PROGRAM

2. Delayed Billing

(1) Concur with the conclusions

(2) Corrective Action:

A Middle School Afterschool Directors meeting will occur in April 2021 to review the fee schedule guidelines as outlined in the MSAS Handbook. All programs will be encouraged to bill in advance with specific time frames. The necessity for proper documentation and record keeping will be discussed. Strategies for implementing systems to ensure sites are in compliance will be shared. Support will be provided to sites as requested. Directors will be reminded as outlined in the Manual:

- **"Refunds** are not possible for days of absences and should be written in material that you provide to parents. Questions should be forwarded to the Director of the Middle School Afterschool Program.
- **Failure of payment** will result in the student not participating in the MSAS Program. This needs to be stated to parents, in writing, at the beginning of the year AND approved by your principal.
 - If the parent has not been advised properly, you cannot ask for payments or stop the student from attending the program."

(3) Target Completion Date: May , 2021

CC: Diana Fedderman, Assistant Superintendent of Teaching and Learning