

Audit of
West Riviera Elementary's
School Age Child Care Program

October 15, 2004

Report 2004-13



MISSION STATEMENT

The School Board of Palm Beach County is committed to excellence in education and preparation of all our students with the knowledge, skills, and ethics required for responsible citizenship and productive employment.

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Superintendent of Schools**

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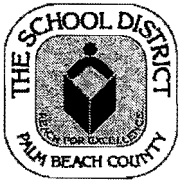
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Audit of
West Riviera Elementary's
School Age Child Care Program

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THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

OFFICE OF DISTRICT AUDITOR
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LUNG CHIU, CPA
DISTRICT AUDITOR

ARTHUR C. JOHNSON, Ph.D.
SUPERINTENDENT

MEMORANDUM

TO: Honorable Chair and Members of the School Board
Arthur C. Johnson, Ph.D., Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, District Auditor ^{KLC}

DATE: October 15, 2004

SUBJECT: Audit of West Riviera Elementary's School Age Child Care Program

PURPOSE AND AUTHORITY

Due to the high personnel costs and deficit balance for West Riviera Elementary's School-Age Child Care (SACC) program, the Area 5 Superintendent's Office and the school principal requested an audit, in particular, of the payroll expenditures for SACC. The audit was for the period July 1, 2001, through March 31, 2003; the primary objectives of the audit were to determine:

- Why the school's SACC program had \$24,000 in deficit as of March 31, 2003.
- Whether SACC payroll were properly documented and approved.
- Whether fee waivers were properly administered.

SCOPE AND METHODOLOGY

The audit was performed in accordance with *Government Auditing Standards* by Randy Law, CIA, during April through May 2003. This audit included:

- Reviewing records for SACC revenues, expenditures, payroll, and employee Sign-in and Sign-out Sheets.
- Reviewing documentation for SACC and Summer Camp Fee Waivers.
- Examining SACC Registration Forms, student attendance records, and related general ledger accounts.
- Reviewing applicable School Board Policies, and SACC Operational Manual.
- Interviewing school staff.

Referral to Professional Standards. Due to the nature of the findings, the Area Superintendent's Office referred the audit conclusions to the Department of Professional Standards on May 21, 2003, for further investigation. As responded by Professional Standards, it is not feasible to commence an investigation into subject due to various timing and practicality reasons. As a result, subject is considered closed. (Please see June 4, 2004, memo, Appendix B on page 12.)

Draft findings were sent to the school principal for review and comments and the response is included in Appendix A. We appreciate the courtesy and cooperation extended to us by staff during the audit. The final draft report was presented to the Audit Committee at its October 15, 2004, meeting.

BACKGROUND

The deficit of West Riviera Elementary's SACC program had increased from \$9,160.05 in June 2002, to \$24,250.48 in March 2003.

Month	Deficit Balance
6/2002	(\$9,160.05)
7/2002	(9,508.78)
8/2002	(32,710.03)
9/2002	(27,308.17)
10/2002	(27,764.20)
11/2002	(27,742.75)
12/2002	(27,749.00)
1/2003	(30,368.87)
2/2003	(25,245.39)
3/2003	(24,250.48)

Due to the significant increase in deficit for the SACC program, the Area 5 Superintendent's Office and the school principal requested an audit of the school's SACC program, specifically, the personnel expenditures for this program. During our audit, the principal also obtained input from the Area 5 Superintendent's Office and the Department of Instructional Support in how to control program expenditures for SACC.

As part of the audit, we reviewed the revenue collection process and the related general ledger records. We noticed that most of the school's SACC students participated in the State's Subsidy Program. The revenues collected during July 2002, through March 2003, appeared to be in proportion to the enrollment.

CONCLUSIONS

This audit produced the following major conclusions:

1. **SACC Program Deficit.** According to payroll records, the deficit in SACC program was largely contributed by high personnel costs. *District's SACC Operational Manual* recommends staff-to-student ratio be 1:18. However, the actual staff-to-student ratios for June through December 2002 ranged from 1:9 to 1:13.

Program	Month	Staff : Student Ratio
Summer Camp	6/2002 – 8/2002	1 : 11.4
SACC Program	8/2002	1 : 11.4
	9/2002	1 : 9.1
	10/2002	1 : 10.3
	11/2002	1 : 9.5
	12/2002	1 : 13.2
	1/2003	1 : 18.7
	2/2003	1 : 22.7
	3/2003	1 : 25.4

Due to the apparent excessive staffing in summer camp and SACC programs, the program revenues were not adequate to cover the high payroll expenditures.

Revenues and Expenditures For the Period July 1, 2002 through March 31, 2003

Opening Balance (Deficit)		(\$9,160)
Revenues		
SACC/Summer Camp Fees Transmitted to District	\$46,094	
Less: 13% Impact fees Retained by the District	<u>(5,991)</u>	
		40,103
		<u>\$30,943</u>
Expenditures		
Personnel (Payroll and Benefits)	\$50,725	
Transportation (Field Trips)	4,552	
Supplies	<u>766</u>	
		56,043
		<u>(\$25,100)</u>
Miscellaneous Adjustments		
Carryover Purchase Orders Transferred into Fund 195		<u>849</u>
Deficit as of March 31, 2003		<u><u>(\$24,251)</u></u>

Summer camp and SACC are self-sufficient programs. In particular, summer camp fee was determined based on the projected program costs, i.e. expected number of students, projected field trip costs, and personnel expenses on a 1:18 staff-to-student ratio. To ensure that the

school will not be in deficit, staff should monitor and periodically adjust the staffing of the program based on student enrollment.

Principal's Response: I concur. School lowered the number of employees according to SACC operational standards. Program will be monitored closely and the staff adjusted based on student enrollment. (Please see page 10.)

2. **SACC Director Incurred Duplicated Work Hours For Multiple Work Sites.** The SACC director has three paid jobs with the School District:

- As the SACC director at West Riviera Elementary
- As a day-to-day substitute teacher at West Riviera Elementary and Dr. Mary McLeod Bethune Elementary
- As the assistant SACC director at H.L. Johnson Elementary

During July 2001, through March 2003, the SACC director received a total compensation of \$70,335.48 (\$41,682.39 during school year 2001-2002 and \$28,653.09 during July 2002, through March 2003) from the above three jobs.

Job	7/2001 -- 6/2002			7/2002 -- 3/2003		
	Amount	Total # of Work Hours	Average Hourly Rate	Amount	Total # of Work Hours	Average Hourly Rate
SACC director	\$31,737.54	1,711.50 Hrs	\$18.54	\$21,762.48	1,203.50 Hrs	\$18.08
Substitute Teacher	9,944.85	624.75	15.92	6,665.87	455.50	14.63
Asst. SACC director	-	-	-	224.74	18.00	12.49
Total	\$41,682.39	2,336.25 Hrs	\$17.84	\$28,653.09	1,677.00 Hrs	\$17.09

Our review of the SACC director's payroll records for July 2002, through March 2003, indicated that there were some duplicated work hours incurred for these three jobs on certain days. Therefore, we further reviewed the payroll records for school year 2001-2002.

The school's SACC program operates from 2:00pm to 6:00pm. The normal work schedule for an elementary school's substitute teacher is from 7:30am to 3:00pm (7 paid hours and 30 minutes for unpaid lunch). Consequently, the maximum number of work time the SACC director can incur, including the substitute teacher hours, is 11 hours (from 7:30am to 6:30pm, including 30-minute allowance for late pick-up of students). The review of payroll records for July 2001, through March 2003, indicated that the SACC director reported an excessive 158.5 work hours on 77 days, with an estimated overpayment of \$2,770.27. (Please see exhibits 1 and 2 on pages 7-8 for details.)

School Year	Period	# of Excessive Work Hours Reported	Estimated Compensation
2001/2002	7/2001-6/2002	82.00 Hours	\$1,462.88
2002/2003	7/2002-3/2003	76.50	1,307.39
Total		158.50 Hours	\$2,770.27

In addition, the SACC director also reported work hours on the days while the school was on holidays, resulting in an additional 168 hours and \$3,070.41 in payroll cost. (Please see exhibit 3 on page 9 for details.)

School Year	Period	Work Hours Reported On Holidays		
		As SACC Director	As Substitute Teacher	Estimated Compensation
2001/2002	7/2001-6/2002	97.50 Hours	5.50 Hours	\$1,895.21
2002/2003	7/2002-3/2003	65.00	-	1,175.20
Total		162.50 Hours	5.50 Hours	\$3,070.41

The school should recoup the \$5,840.68 overpayments from the SACC director in accordance with the *District's Guidelines for Collection of Payroll Overpayments*.

Principal's Response: We concur. SACC Director agrees to work with payroll department to set up an installment plan to pay back duplicated work hours. (Please see page 10.)

3. **SACC Workers Reported Work Hours On School Holidays or On Leave.** Our review of summer camp and SACC payroll for June 2002, through March 2003, indicated that five SACC workers recorded a total of 40.50 work hours on school holidays or while they were on sick/personal leave. The estimated personnel cost for these 40.50 SACC work hours was \$374.62.

Employee	Date	SACC Work Hours Recorded	Estimated Wages	Exceptions
SACC Worker #1	8/5/2002	8.00 Hours		School Holiday
	8/6/2002	6.00		School Holiday
	8/7/2002	2.00		School Holiday
	8/8/2002	6.00		School Holiday
	8/9/2002	6.00		School Holiday
	9/9/2002	1.50		Sick Leave
	Employee Total	31.50	\$269.01	
SACC Worker #2	12/16/2002	1.50		Sick Leave
	12/17/2002	1.50		Sick Leave
	Employee Total	3.00	33.84	
SACC Worker #3	7/4/2002	2.00		School Holiday
	7/5/2002	2.00		School Holiday
	Employee Total	4.00	51.00	

Employee	Date	SACC Work Hours Recorded	Estimated Wages	Exceptions
SACC Worker #4	11/7/2002	1.00		Personal Leave
	<i>Employee Total</i>	<i>1.00</i>	<i>8.54</i>	
SACC Worker #5	8/16/2002	1.00		Personal Leave
	<i>Employee Total</i>	<i>1.00</i>	<i>12.23</i>	
<i>Total for all five employees</i>		<i>40.50 Hours</i>	<i>\$374.62</i>	

The school should recoup the overpayments from staff in accordance with the ***District's Guidelines for Collection of Payroll Overpayments.***

Principal's Response: *I concur. Upon my appointment as principal of WRMES, I requested an audit of existing programs, resulting in your conclusion. This matter was addressed with SACC Director, and is being closely monitored. (Please see page 10.)*

4. **School Employees' Children Attending Summer Camp At Reduced Fees.** The school operated a summer camp during June 10, through August 2, 2002, with a fee of \$800 (including \$50 for registration) per child. Eight students, whose parents were school employees, attended the summer camp program at a reduced rate of \$150 per child. Additionally, the summer camp fees for two of the eight employees' children were still unpaid as of May 14, 2003. These non-payment and fee waiving resulted in a reduction of \$5,500 in program revenue.

Staff should not receive fee waivers as a benefit of being employed by the School District. According to the ***District's SACC Operational Manual***, "School-based fee waivers are based solely on the financial need of the family. The granting of a partial fee waiver is at the discretion of the principal, provided their SACC budget had a carry-over balance from the previous year to cover the cost of the student's fee being waived. The following procedures should be implemented: 1. Proof that the parent applied for a fee waiver from Family Central..."

Principal's Response: *I concur. Previous principal approved the reduced fees agreement for employees' children (see attached). No such agreement currently exists. (Please see page 10.)*

– End of Report –

Exhibit 1

SACC Director Reported Duplicated Work Hours
(School Year 2001/2002: July 2001 Through June 2002)

Date	West Riviera Elementary		Dr. Mary McLeod Bethune Elementary	Total # of Work Hours *	Estimated Overpayment	
	As SACC Director	As Substitute Teacher	As Substitute Teacher		# of Hours	Wages
9/19/01	6.00	7.50		13.50	2.50	\$44.60
9/24/01	5.50	7.50		13.00	2.00	35.68
9/28/01	5.50	7.50		13.00	2.00	35.68
10/1/01	5.00	7.50		12.50	1.50	26.76
10/2/01	5.00	7.50		12.50	1.50	26.76
10/3/01	5.00	7.50		12.50	1.50	26.76
10/5/01	5.00	7.50		12.50	1.50	26.76
10/8/01	5.00	7.50		12.50	1.50	26.76
10/10/01	5.00	7.50		12.50	1.50	26.76
10/11/01	5.00	7.50		12.50	1.50	26.76
10/12/01	5.00	7.50		12.50	1.50	26.76
10/15/01	5.00	7.50		12.50	1.50	26.76
10/16/01	5.50	7.50	5.50	18.50	7.50	133.80
10/17/01	5.00	7.50		12.50	1.50	26.76
10/18/01	5.50	7.50		13.00	2.00	35.68
10/25/01	5.50	7.50		13.00	2.00	35.68
11/29/01	5.50	3.50	5.50	14.50	3.50	62.44
12/3/01	5.50	7.50		13.00	2.00	35.68
12/5/01	5.50	7.50		13.00	2.00	35.68
12/6/01	5.50	7.50		13.00	2.00	35.68
12/7/01	5.50	7.50		13.00	2.00	35.68
12/10/01	5.50	7.50		13.00	2.00	35.68
12/11/01	9.50	7.50		17.00	6.00	107.04
12/12/01	5.50	7.50		13.00	2.00	35.68
12/13/01	5.50	7.50		13.00	2.00	35.68
1/15/02	6.00		5.50	11.50	0.50	8.92
1/24/02	8.50		5.50	14.00	3.00	53.52
2/20/02	6.00		5.50	11.50	0.50	8.92
2/21/02	10.50		5.50	16.00	5.00	89.20
3/6/02	6.50		5.50	12.00	1.00	17.84
3/8/02	6.50		5.50	12.00	1.00	17.84
3/12/02	9.50		5.50	15.00	4.00	71.36
3/15/02	6.00		5.50	11.50	0.50	8.92
5/7/02	10.50		5.50	16.00	5.00	89.20
5/8/02	10.50		5.50	16.00	5.00	89.20
Total					82.00	\$1,462.88

* Maximum chargeable hours = 11.

Exhibit 2

**SACC Director Reported Duplicated Work Hours
(School Year 2002/2003: July 2002 Through March 2003)**

Date	West Riviera Elementary		HL Johnson Elementary		Total # of Work Hours	Estimated Overpayment		
	As SACC Director	As Substitute Teacher	As Assistant SACC Director			# of Hours	Wages	
	# of Hours	Time	# of Hours	Time				
08/14/02	10.00	Not Avail.	7.00		17.00	6.00	\$102.54	
08/15/02	10.00	Not Avail.	7.00		17.00	6.00	102.54	
08/22/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
08/23/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
08/26/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
08/27/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
08/28/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
08/29/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
08/30/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/03/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/04/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/05/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/06/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/09/02	5.50	Not Avail.	7.00		12.50	1.50	25.64	
09/10/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/17/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/18/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/19/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/20/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/23/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/25/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/26/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
09/27/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/02/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/08/02	7.50	11:00-6:30	7.00		14.50	3.50	59.82	
10/09/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/10/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/11/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/15/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/16/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/17/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/21/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/23/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
10/28/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
11/06/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
11/12/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
11/13/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
11/14/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
11/15/02	5.50	1:00-6:30	7.00		12.50	1.50	25.64	
02/06/03	7.00	11:15-6:00		2.00	10:15-12:15	9.00	2.00	34.18
03/06/03	4.00	2:00-6:00	7.00	2.00	9:30-11:30	13.00	2.00	34.18
03/13/03	8.00	9:30-6:00		3.00	9:00-12:00	11.00	3.00	51.27
Total						76.50	\$1,307.39	

Exhibit 3

SACC Director Reported Work Hours On School Holidays

Date	As SACC director	As Substitute Teacher	Estimated Wages	Exceptions
<i>School Year 2001/2002</i>				
1/7/2002	6.50 Hours		120.51	Teacher Work Day
1/21/2002		5.50 Hours	87.56	School Holiday
3/18/2002	8.00		148.32	School Holiday
3/19/2002	6.00		111.24	School Holiday
3/20/2002	5.50		101.97	School Holiday
3/21/2002	6.00		111.24	School Holiday
3/25/2002	6.50		120.51	Teacher Work Day
5/10/2002	9.00		166.86	School Holiday
6/3/2002	10.00		185.40	School Holiday
6/4/2002	10.00		185.40	School Holiday
6/5/2002	10.00		185.40	School Holiday
6/6/2002	10.00		185.40	School Holiday
6/7/2002	10.00		185.40	School Holiday
<i>Total</i>	<i>97.50 Hours</i>	<i>5.50 Hours</i>	<i>\$1,895.21</i>	
<i>School Year 2002/2003</i>				
8/5/2002	10.00		180.80	School Holiday
8/6/2002	10.00		180.80	School Holiday
8/7/2002	10.00		180.80	School Holiday
8/8/2002	10.00		180.80	School Holiday
8/9/2002	10.00		180.80	School Holiday
9/14/2002	8.00		144.64	Saturday
1/6/2003	7.00		126.56	School Holiday
<i>Total</i>	<i>65.00 Hours</i>		<i>\$1,175.20</i>	
<i>Grand Total</i>	<i>162.50 Hours</i>	<i>5.50 Hours</i>	<i>\$3,070.41</i>	

Management's Response
West Riviera Elementary

 **West Riviera** **Magnet School**
Math, Science *and Technology*

1057 West Sixth Street
Riviera Beach, Florida 33404

Phone: 561/881-4769
Fax: 561/840-3215

To: Lung Chiu, District Auditor

From: Valerie Reddick Mason, Principal
West Riviera Magnet Elementary



Date: August 26, 2004

Re: Audit of West Riviera Magnet Elementary's School Age Child Care Program

SACC Director was given the opportunity to respond in writing to the four (4) conclusions of the audit. **Please see attached.**

Principal's response for each conclusion of the audit report is as follows:

1. **SACC Program Deficit.** I concur. School lowered the number of employees according to SACC operational standards. Program will be monitored closely and the staff adjusted based on student enrollment.
2. **SACC Director Incurred Duplicated Work Hours For Multiple Work Sites.** We concur. SACC Director agrees to work with payroll department to set up an installment plan to pay back duplicated work hours.
3. **SACC Workers Reported Work Hours On School Holidays or On Leave.** I concur. Upon my appointment as principal of WRMES, I requested an audit of existing programs, resulting in your conclusion. This matter was addressed with SACC Director, and is being closely monitored.
4. **School Employees' Children Attending Summer Camp At Reduced Fees.** I concur. Previous principal approved the reduced fees agreement for employees' children (see attached). No such agreement currently exists.

RECEIVED
AUG 31 2004

DISTRICT AUDITOR

Valerie Reddick Mason, Principal




Gayle W. Harper, Assistant Principal
Sean Higgins, Assistant Principal

Management's Response
West Riviera Elementary

MEMORANDUM

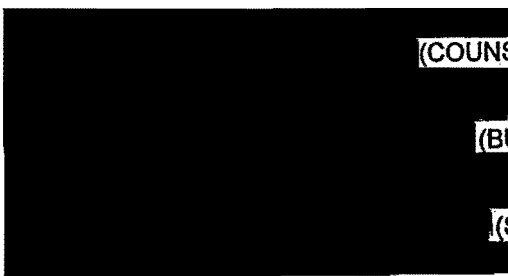
TO: Mrs. Hench, Principal
West Riviera Magnet School

FROM: Ingunuee Fulford, SACC Director
School-Aged Child Care 

DATE: June 22, 2001

RE: **Summer Camp Exception List**

Mrs. Hench please allow the following W.R.M.S. staff members children or visiting relatives children and PTA members children to participate in the West Riviera Summer Stampede Camp at a discounted rate for the summer. This is being done as a courtesy to them for their commitment to our program. The cost is \$18.75 a week, which comes to \$131.00 per child. The names of the children are listed below:

 (CAMP DIRECTOR)
(COUNSELOR)
(COUNSELOR)
(PTA MEMBER)
(BUS DRIVER)
(SCH. SECRETARY)
(SCH. SEC.)
(SCHOOL TREASURER)
(ACT. LEADER)

Management's Response
Department of Professional Standards

INTEROFFICE MEMORANDUM



TO: Lung Chiu
District Auditor

THROUGH: James Hayes, Jr. *JAH*
Chief Officer of Human Resources

FROM: Raymond T. Miller *Raymond T. Miller*
Personnel Compliance Administrator
Department of Professional Standards

RECEIVED
JUN 16 2004

DISTRICT AUDITOR

DATE: June 4, 2004

SUBJECT: Investigation of West Riviera Elementary, School Age Child Care Program (SACC)

On May 21, 2003, Professional Standards received a complaint from then Area Director Dr. Brenda McGee regarding the above as a result of findings following an audit by your office. This office opened case number 02/03-322 and on June 4, 2003, forwarded the material to School Police Detectives for investigation.

School Police then prepared to begin the investigation. Prior to the commencement of the investigation, it was stopped and never restarted. In March, 2004, Professional Standards inquired as to the status of the investigation with School Police Detectives. School Police responded that the investigations had not been conducted based on input from District Legal Services. Whether this is inaccurate as District Legal Services contends is now a moot point. The investigation was not conducted.

As you are aware the audit spanned the period from January, 2001 through March, 2003. It has now been over a year since the audit findings were prepared and the complaint was received. The audit data is from 2½ years to 1½ years old. In the intervening time, there have been significant staff changes at the school, including the principal. These factors make an investigation extremely difficult if not impossible to conduct successfully. More significantly, the time lapse makes the likelihood of taking sustainable disciplinary action against any employee remote. A previous investigation into almost identical complaints at Lincoln Elementary that was conducted in a timely manner resulted in no discipline more severe than written reprimands and those were issued against only three employees. Attempts to recover wages paid to some of the employees involved were unsuccessful due to the very lack of documentation and control mechanisms that precipitated the problems.

The benefits of undertaking an investigation at this late date would seem to be negligible if any, while the investment of resources would be significant. School Police Detectives, who would conduct the investigation, are 216 duty day employees and thus would be required to work non-contract duty days if the investigation were to be initiated immediately. The better and more proactive solution would appear to be to ensure that the appropriate controls and system monitors are in place to safeguard against recurrences of past problems.