



Office of Inspector General
Bureau of Family and Community Outreach– 21st Century Community Learning Center Grants

Report #A-1819-015

August 2019

Executive Summary

In accordance with the Department of Education’s fiscal year (FY) 2018-2019 audit plan, the Office of Inspector General (OIG) conducted an audit of the 21st Century Community Learning Center (21st CCLC) grants within the Bureau of Family and Community Outreach (BFCO). The purpose of this audit was to determine whether BFCO effectively monitored the 21st CCLC subrecipients and whether the 21st CCLC subrecipients provided services in accordance with the grant.

During this audit we noted that, in general, BFCO effectively monitored the 21st CCLC subrecipients and the 21st CCLC subrecipient, Kid’s Hope Alliance, provided services in accordance with the grant. However, we noted instances where improvements could be made to strengthen certain internal controls. For example, we cited instances where BFCO did not approve deliverables in a timely manner, and Kid’s Hope Alliance did not meet the average daily attendance goal. The Audit Results section below provides details of the instances noted during our audit.

Scope, Objectives, and Methodology

The scope of this audit included the 21st CCLC subrecipients from July 1, 2017, through December 31, 2018. Our objectives for the audit included:

1. Determining if BFCO is effectively monitoring the performance of the provider for compliance with grant terms;
2. Determining if 21st Century CCLC subrecipients are providing services in accordance with grant terms and applicable laws; and
3. Determining if payments and expenditures are made in accordance with grant terms and applicable laws.

To accomplish our objectives, we reviewed applicable laws, rules, and regulations; interviewed appropriate staff; reviewed policies, procedures, and related documentation; reviewed the statewide 21st CCLC request for proposal; selected a subrecipient for review and examined the

grants and supporting documentation; analyzed program data; reviewed payments and expenditures; and evaluated monthly deliverable reporting and supporting documentation.

Background

The department's Bureau of Family and Community Outreach (BFCO) provides resources, recognition, and technical assistance to increase family engagement and promote children's success in education through grant awards to schools and community-based education programs. The department receives federal funding from the U.S Department of Education to administer 21st Century Community Learning Center (21st CCLC) programs in Florida. The 21st CCLC program office is housed in BFCO. According to Title IV, Part B, Section 4201(a), the grant's purpose is to "provide opportunities for communities to establish or expand activities in community learning centers." The 21st CCLC programs provide academic enrichment opportunities during non-school hours for children, particularly in high-poverty and low-performing schools.

BFCO is responsible for administering and overseeing grant programs funded through state and federal sources. BFCO oversees the grants through on-site monitoring visits and desk reviews and assists grant recipients through training and technical assistance. During FY 2017-2018, BFCO managed 224 21st CCLC grants totaling \$63,475,549.00. During FY 2018-2019, BCFO managed 203 21st Century grants totaling \$65,609,763.00.

We selected one subrecipient, Jacksonville Children's Commission/Kid's Hope Alliance, for additional review. BFCO awarded Jacksonville Children's Commission \$353,494.00 for FY 2017-2018 and Kid's Hope Alliance (formally Jacksonville Children's Commission) \$316,408.00 for FY 2018-2019. The City of Jacksonville ended their part in the grant in December 2017, and Kid's Hope Alliance took over the grant in January 2018. Kid's Hope Alliance receives payments upon submission of documented allowable expenditures, plus documentation of completion of specified performance objectives. Kid's Hope Alliance offered the 21st CCLC programs at two Title I schools in Duval County, Florida: Hyde Park and San Jose Elementary Schools.

Audit Results

Finding 1: BFCO did not always approve deliverables in a timely manner.

Per the 2018-2019 21st CCLC Request for Proposal (RFP), "All funded subrecipients are required to submit evidence of completion of activities that directly relate to the goals and objectives of the program, commonly referred to as deliverables. The deliverables include an array of reports, evaluation data, daily attendance and other documentation as appropriate for the 21st CCLC program. Daily attendance reporting is required every month. The deliverables are due on the 15th day of each month. Deliverables will be reviewed and monitored to determine compliance with the program requirements."

Per the 2017-2018 and 2018-2019 applications, "Documentation submitted to support the completion of tasks will be reviewed on a monthly basis within five (5) days of submittal or the listed due date."

We reviewed invoices and deliverables from the Jacksonville Children’s Commission and Kid’s Hope Alliance for the 14 months between October 2017 through November 2018 and determined that Jacksonville Children’s Commission and Kid’s Hope Alliance submitted deliverables timely in accordance with grant terms. However, we noted that for 2 of the 14 months (14%) reviewed, BFCO did not approve the deliverables within five business days as required. The delays in approvals ranged from 18 to 100 business days after submittal. The two instances are detailed below.

1. The October 2017 deliverables included Attendance, Documentation of Teacher Certification, and Evidence of Professional Development, due on November 15, 2017. Jacksonville Children’s Commission submitted the deliverables on November 15, 2017; however, BFCO did not approve the deliverables until April 4, 2018, 100 business days after the submission.

Month Year	Deliverable	Approved or Declined by BFCO	Required Subrecipient Submission Date	Subrecipient Submission Date	Difference between submission date and due date?	Approval or Decline Date	# of Business Days Approved from last submission	Date Marked as Final by Program Specialist
Oct-17	Attendance	Approved	11/15/2017	11/15/2017	0	4/4/2018	100	4/4/2018
Oct-17	Documentation Teacher Certification	Approved	11/15/2017	11/15/2017	0	4/4/2018	100	4/4/2018
Oct-17	Evidence from Professional Development	Approved	11/15/2017	11/15/2017	0	4/4/2018	100	4/4/2018

2. The November 2017 deliverables included the Baseline Data Report, due on December 15, 2017. Jacksonville Children’s Commission submitted the deliverable on December 15, 2017; however, BFCO did not approve the deliverable until January 10, 2018, 18 business days after the submission.

Month Year	Deliverable	Approved or Declined by BFCO	Required Subrecipient Submission Date	Subrecipient Submission Date	Difference between submission date and due date?	Approval or Decline Date	# of Business Days Approved from last submission	Date Marked as Final by Program Specialist
Nov-17	Attendance	Approved	12/15/2017	12/15/2017	0	12/19/2017	2	1/12/2018
Nov-17	Baseline Data	Approved	12/15/2017	12/15/2017	0	1/10/2018	18	1/12/2018
Nov-17	Evidence of Collab with School District	Approved	12/15/2017	12/15/2017	0	12/19/2017	2	1/12/2018
Nov-17	Academic and Personal Enrichment Activities to Date	Approved	12/15/2017	12/15/2017	0	12/19/2017	2	1/12/2018

The late approvals resulted in a delay of payment to Jacksonville Children’s Commission. Consequently, delays in payment could negatively affect the provider’s ability to provide services in accordance with grant terms.

Per BFCO, a new specialist was hired and assigned to Jacksonville Children’s Commission in September 2017. Jacksonville Children’s Commission submitted deliverables and an amendment at the time the specialist was hired. The specialist processed the amendment and overlooked the deliverables submission. The specialist realized the oversight once the program submitted a reimbursement in January and subsequently approved the overlooked deliverables; however, the approval was not entered into the system until April, resulting in additional payment delays.

Recommendation

We recommend BFCO review deliverables within five business days as mandated by the grant agreements. We recommend BFCO document correspondence with providers after submission of deliverables in order to accurately track outstanding requests and final submissions. We additionally recommend BFCO enhance controls to ensure deliverables are reviewed timely in the event of staff turnover. This should include supervisory review to periodically ensure deliverables are reviewed and approved in a timely manner.

BFCO Management Response

Concur. We have instituted the use of deliverables review checklists that record the date of deliverable receipt and date of review. These are made available to our subrecipients and have helped with more timely submission and review by all parties. Each staff person responsible for deliverables review must record the date of the review and approval into our internal database.

We will institute a review process where each Lead will conduct a review of the specialists work through a random sampling of their programs and provide support to staff if any issues arise.

Finding 2: Kid's Hope Alliance did not meet the average daily attendance goal.

The Kid's Hope Alliance 21st CCLC grant agreement lists an average daily attendance target of 100 students at each of the two Title 1 elementary schools. Per the applications, "The enrollment at each school is high Hyde Park – 445; San Jose – 819, enough to support an afterschool program with an Average Daily Attendance (ADA) of 100 students at each school."

Per the 2018-2019 21st CCLC Request for Proposal, "Financial consequences will be applied as follows:

- Programs entering years 4 or 5 of funding:
 - If program has reported daily attendance (ADA) at 95% or higher of the proposed level, they will be funded at the same level attendance as approved in the application of the previous year.
 - If program has reported average daily attendance (ADA) below 95%, they will be funded proportionally to the reported ADA (reported ADA/.095)."

We reviewed attendance records from July 1, 2017 through December 31, 2018, and determined Kid's Hope Alliance did not serve an average of 200 students per day as proposed in their original application. During FY 2017-2018, Hyde Park reported the average daily attendance as 71.35 students, and San Jose reported the average daily attendance as 84.93. This included both summer and after school attendance. Including both sites, Kid's Hope Alliance reported average daily attendance totals for 156.28 students, 78.14% of the goal. In the annual Summative Evaluation Report, Kid's Hope Alliance acknowledged the shortfall.

Hyde Park 2017-2018														
Type of Service	Qtr 1			Qtr 2			Qtr 3			Qtr 4			YTD	
	Days	ADA		Days	ADA		Days	ADA		Days	ADA		Days	ADA
Before School	0	--	0.00	0	--	0.00	0	--	0.00	0	--	0.00	0	--
After School	43	76.53	3291.00	48	73.41667	3524.00	55	68.65455	3776.00	19	62.21053	1182.00	165	71.35
Holiday/Break	0	--	0.00	0	--	0.00	0	--	0.00	0	--	0.00	0	--
Summer	0	--	0.00	0	--	0.00	0	--	0.00	10	54.9	549.00	10	54.90
Weekend	0	--	0.00	0	--	0.00	0	--	0.00	0	--	0.00	0	--
Reported Total	43	76.53	3291.00	48	73.42	3524.00	55	68.65	3776.00	29	59.69	1731.00	175	70.41

San Jose 2017-2018														
Type of Service	Qtr 1			Qtr 2			Qtr 3			Qtr 4			YTD	
	Days	ADA		Days	ADA		Days	ADA		Days	ADA		Days	ADA
Before School	0	--	0.00	0	--	0.00	0	--	0.00	0	--	0.00	0	--
After School	42	88.29	3708.00	48	85.3125	4095.00	55	84.69091	4658.00	19	77.21053	1467.00	164	84.93
Holiday/Break	0	--	0.00	0	--	0.00	0	--	0.00	0	--	0.00	0	--
Summer	0	--	0.00	0	--	0.00	0	--	0.00	10	74.9	749.00	10	74.90
Weekend	0	--	0.00	0	--	0.00	0	--	0.00	0	--	0.00	0	--
Reported Total	42	88.29	3708.00	48	85.31	4095.00	55	84.69	4658.00	29	76.41	2216.00	174	84.35

From August 1, 2018, through December 21, 2018, Hyde Park reported the average daily attendance for afterschool as 67.42 students, and San Jose reported the average daily attendance for afterschool as 81.3 students. Including both sites, Kid’s Hope Alliance reported average daily afterschool attendance totals for 148.72 students. Based on the attendance records for the first two quarters of FY 2018-2019, it does not appear Kid’s Hope Alliance is on track to achieve the average daily attendance goal for FY 2018-2019.

Hyde Park 2018-2019							
Type of Service	Qtr 1		Qtr 2*		YTD		
	Days	ADA	Days	ADA	Days	ADA	
Before School	0	--	0	--	0	0	
After School	49	68.12	32	66.72	81	67.42	
Holiday/Break	0	--	0	--	0	0	
Summer	0	--	0	--	0	0	
Weekend	0	--	0	--	0	0	
Reported Total	49	68.12	32	66.72	81	67.42	

San Jose 2018-2019							
Type of Service	Qtr 1		Qtr 2*		YTD		
	Days	ADA	Days	ADA	Days	ADA	
Before School	0	--	0	--	0	--	
After School	49	80.47	32	82.13	81	81.30	
Holiday/Break	0	--	0	--	0	--	
Summer	0	--	0	--	0	--	
Weekend	0	--	0	--	0	--	
Reported Total	49	80.47	32	82.13	81	81.3	

In response to the low attendance numbers in 2017-18, BFCO reduced funding for the 2018-19 fiscal year. Not achieving the average daily attendance totals reduces the program’s effectiveness, may result in the program being overfunded, and could lead to further reductions in funding. In addition, failure by the subrecipient to effectively recruit youth into the program may result in missed opportunities for youth that could benefit from the educational enrichment programs.

Recommendation

We recommend Kid's Hope Alliance strive to meet the average daily attendance goal for both sites in accordance with the application. This could be accomplished by enhancing marketing and awareness activities for this grant program in order to raise parental awareness whose youth would benefit from the program.

Kid's Alliance Management Response

Agree. The Jacksonville Partnership for Children, Youth, and Families contends the average daily attendance for Hyde Park and San Jose will be adjusted to reflect the current population of students at each school.

The application submitted to the 21st CCLC should have been amended to reflect the reduction in student population at both San Jose and Hyde Park Schools. The reduced number of students adversely affected the intake of new students due to the following factors:

1. San Jose is a Dual Language School, which serves a predominant immigrant population. After the influx of "ICE raids", many families fled to sanctuary states. During the 21st CCLC workshop in Orlando, Florida, I raised the question about what we should do in order to combat this issue however I was not offered any viable solutions.
2. San Jose's student population for 2017-2018 was 750. The Site Profile indicated that we could serve 93 students, we averaged 84.93 students which was 92% of the goal. (San Jose student population 2016- 2017 was 803)
3. San Jose's student population for 2018-2019 was 738 students. According to our Site Profile we could serve 83 students after school and we averaged approximately 81 students which was 98% of the goal.
4. At San Jose, 80% of the students are transported to school by bus. The remaining twenty percent of students are split between car riders, extended day and 21st CCLC Team Up which transports 11% of students.
5. Hyde Park's student population has changed every year due to the district's restructuring of grade levels being served.
6. During the 2017-2018 school year, Hyde Park served grades 3, 4, 5, 6 and their enrollment was 339 students not 441. We served 21% of the student body. The site profile indicate we were to service 100 students. Our average totaled 71.35 students, which was 71.35% of the goal.
7. In 2018-2019, Hyde Park served grades 3, 4, 5 and their enrollment was 359 students not 441. According to our Site Profile we could serve 75 students and our anticipated average is 65 students, which is 87% of the goal.
8. In April 2019, the Senior Leadership team was advised that we need a revised marketing strategy to combat competing afterschool programs in nearby schools which drastically reduces our ability to recruit and maintain students. A clear marketing strategy for recruitment will be implemented.

Closing Comments

The Office of the Inspector General would like to recognize and acknowledge the Bureau of Family and Community Outreach staff and Kid's Hope Alliance staff for their assistance during the course of this audit. Our fieldwork was facilitated by the cooperation and assistance extended by all personnel involved.

To promote accountability, integrity, and efficiency in state government, the OIG completes audits and reviews of agency programs, activities, and functions. Our audit was conducted under the authority of section 20.055, F.S., and in accordance with the International Standards for the Professional Practice of Internal Auditing, published by the Institute of Internal Auditors, and Principles and Standards for Offices of Inspector General, published by the Association of Inspectors General. The audit was conducted by Jim Russell and supervised by Tiffany Hurst, CIA, and Audit Director.

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