

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION

PATERSON INTERNAL AUDIT UNIT
CONCERNED PARENTS FOR HEAD START
2009-2010 FISCAL YEAR
JULY 2011

**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
CONCERNED PARENTS FOR HEAD START
2009-2010 FISCAL YEAR**

Distribution List of Final Audit Report

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**NEW JERSEY DEPARTMENT OF EDUCATION
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CONCERNED PARENTS FOR HEAD START
2009-2010 FISCAL YEAR**

EXECUTIVE SUMMARY

The Paterson Internal Audit Unit conducted an audit of Concerned Parents for Head Start (provider), a provider participating in the Department of Education (DOE) Preschool Education Program, for compliance with the terms of the contract for the 2009-2010 fiscal year.

As a result of the audit, the following deficiencies were noted:

- The provider under spent the approved budget. As a result, the provider owes the district a balance of \$26,567.25.
- The auditors noted several accounting irregularities.
- The auditors noted a deficiency in obtaining proper Criminal History Record Information (CHRI) checks for one of 26 DOE staff members working for the provider.

DETAILED FINDINGS

The Paterson Internal Audit Unit reviewed the financial records and supporting documentation in accordance with the executed contract for the provider for the period September 2009 through June 2010. During this year, funds were allocated based on a presumptive budget submitted by the provider and approved by the district. The DOE budget should reflect actual costs based on a six and a half hour day and 185 day school year.

The audit scope included detailed testing to determine whether or not:

- The provider had a current license.
- The DOE funded employees had criminal history record information (CHRI) results, child abuse record information (CARI) results, Mantoux Tuberculosis (TB) test results, and applicable credentials on file. The contract requires the provider to provide proof to the district, prior to the commencement of the program, that each individual employed by the contracted child care center has had a criminal history background check and that said check indicates that no criminal history record information exists on file in either the Identification Division of the Federal Bureau of Investigation or the State Bureau of Identification, which would disqualify said employee from employment pursuant to law, or that the check reveals a disqualifying offense and the individual has demonstrated rehabilitation.
- The provider properly filed federal and state tax returns.

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- The provider maintained a financial system that provides timely, accurate, current and complete disclosure of all financial activities related to the DOE agreement.
- The provider properly handled cash receipts and disbursements; and completed year-end bank reconciliation for each account handling DOE funding.
- The provider maintained the proper insurance as required by the contract.
- The provider submitted the proper supporting documentation with the quarterly expenditure reports.

Below is a summary of the audit findings:

CONCERNED PARENTS FOR HEAD START:

Concerned Parents for Head Start is a non-profit childcare center providing services to the children of Paterson, New Jersey. The center has two locations; one of which is part of the Enhanced Head Start Program (CPHS – St. Stephens) located at 90 Martin Street, and the other (CPHS - TCU's), which is located at One (1) East 32nd Street in Paterson. St. Stephens has three DOE classrooms and an approved budget of \$276,660, and the TCU location has four DOE classrooms and an approved budget of \$680,276.

1. DOE Preschool Program.

The DOE funds the six and a half hour educational component of the DOE preschool program and the Department of Human Services (DHS) funds the wraparound component.

The Statement of Assurance signed by the Director of the childcare center certifies that the expenditure report is accurate and complete with all supporting documentation. The provider shall submit all supporting documentation including receipts for all expenditures related to DOE with each quarterly expenditure report. The Paterson Office of Early Childhood shall, based on their review of the quarterly expenditure reports, make prorated adjustments to subsequent monthly payments through the duration of the DOE contract.

Based on the results of this audit, the provider under spent the approved budget by \$26,567.25 (See exhibit A).

Recommendation:

The auditors recommend that the district recovers \$26,567.25 from this provider for the 2009-2010 fiscal year.

2. The auditors noted several accounting irregularities.

The auditors noted several instances of accounting irregularities:

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- For some non salary accounts, the monthly amounts posted to the general ledger did not agree to the amounts on the expenditure reports. For example, the expenses for insurance at St. Stephens consisted of one entry in the general ledger at the end of March and a year end entry to reduce the total expenses to the budgeted amount. However, the expenditure report indicates an expense for \$723 in December and \$3,952 in February, totaling \$4,676; which agrees in total to the amount in the general ledger. For payroll preparation fees, there are several general ledger entries, only one of which agrees to the expenditure report. The year end total is the same but the individual months do not agree to the general ledger.
- For rent, mortgage, other space costs for St. Stephens the amount posted in the general ledger did not match the amount on the expenditure report. Based on the lease agreement, the provider should be charging \$1,484 per month to DOE, which is the amount indicated on the expenditure report. However, the general ledger indicates \$1,742 per month. The provider booked the expense in the general ledger based upon a different methodology than the actual lease amount. The provider was calculating the amount based upon the percentage of DOE classrooms vs. the total number of classrooms in the building.
- For both locations, expenses charged to accounts such as insurance, payroll preparation fees, and cleaning supplies could not be identified by specific invoices. The provider charged DOE up to the budgeted amounts based on total expenses applicable to vendors in these areas. For the TCU location, food for DOE funded children was expensed via a quarterly adjusting entry in the general ledger. On the other hand, the expenditure report contained monthly amounts that did not agree to the general ledger. Furthermore, when auditors asked for invoices to verify the amount expensed the provider gave auditors a vendor report and the auditors had to select invoices that would agree to the budgeted amount. Food was expensed to DOE based on the guidelines and calculations of the food program.
- Expenses totaling \$788.89 for St. Stephens and \$930.00 for TCU that were charged to classroom technology were disallowed because the provider could not explain what the charges represented nor could they be substantiated with invoice(s). Also, the auditors noted for TCU that purchases totaling \$363.97 including a refrigerator, microwave, and copier were miscoded as classroom materials and supplies. The auditors gave credit for those expenses as part of office materials and supplies.
- The auditors noted that the required field trip plans for both locations were incomplete. There were no dollar amounts associated with the trips and no dates given. In addition, the provider did not go on the trips outlined in the plan, two different trips took place.

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Recommendation:

The auditors recommend that the provider enhances its current financial management system in order to provide an accurate and complete disclosure of all financial activities. In order to achieve the accurate disclosure of all financial activities, this provider must ensure that the general ledger agrees to the expenditure reports. Any postings related to rent must correlate to the amount due based on the executed lease amount. In the future, the provider must comply with the terms of the contract by submitting accurate quarterly expenditure reports with proper and verifiable expenses.

3. Deficiency noted in the review of required staff credentials.

In accordance with the 2009-2010 DOE Preschool contract, providers must obtain the appropriate credential documentation, a CARI background check and a CHRI fingerprint background check for all staff members who will be working at the center on a regularly scheduled basis in order to secure a new or renewal license. Staff members whose duties require contact with children for at least 20% of the center's weekly operating hours shall take a Mantoux Tuberculin skin test.

The auditors reviewed the personnel files for 26 employees employed by the provider during the audit period of September 2009 to June 2010, and found the following deficiencies:

- The CHRI check was not on file for one (1) former employee. The teacher, who was hired in 2001 and who was employed during the entire audit period did not have CHRI results on file. The teacher was terminated June 30, 2010.


Recommendation:

The auditors recommend that the district Office of Early Childhood ensures that all required staff credentials are on file.

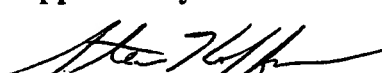
Auditors:

**Rashmi Rawtani
Patricia Sewak**

Submitted by:


**Daniel Sackner
Supervising Auditor**

Approved by:


**Steven Hoffmann
Coordinating Auditor**

CPHS - St. Stephens
2009/2010 Fiscal Year
Budget vs. Actual

Expense	Total Cost	YTD TOTAL PER PROVIDER EXPENDITURE REPORT	BUDGET TRANSFER	BUDGET MINUS YTD PER PROVIDER	YTD TOTAL PER AUDITORS	BUDGET MINUS YTD PER AUDITORS	VARIANCE - AMOUNT DUE BACK	SALARIES	BENEFITS	PAYROLL TAXES	ADMIN / INDIRECT
EDUCATIONAL PROGRAM COSTS											
Teacher Salary	\$63,780	\$63,842.00		-\$62.20	\$63,703.82	\$75.97	\$75.97	\$63,703.82			
Teacher Assistant Salary	\$25,399	\$25,410.00		-\$10.64	\$24,430.07	\$969.29	\$969.29	\$24,430.07			
Floating Teacher Assistant Salary	\$30,496	\$30,636.00		-\$140.00	\$30,301.94	\$194.06	\$194.06	\$30,301.94			
Teacher/Assistant Teacher Benefits	\$38,572	\$40,747.00		-\$2,174.64	\$38,572.36	\$0.00	\$0.00		\$38,572.36		
Substitute Teacher Stipend	\$4,950	\$5,073.00		-\$123.00	\$2,750.00	\$2,200.00	\$2,200.00				
Substitute Assistant Teacher Stipend	\$4,500	\$4,682.00		-\$182.00	\$1,500.00	\$3,000.00	\$3,000.00				
Classroom Materials and Supplies	\$6,000	\$5,226.00	-\$1,500.00	-\$726.00	\$4,500.00	\$0.00	\$0.00				
Classroom Technology	\$2,400	\$2,313.00		\$87.00	\$1,662.05	\$737.95	\$737.95				
Field Trips w/ Transportation	\$3,375	\$2,472.00		\$903.00	\$2,472.00	\$903.00	\$903.00				
Family Worker Salary	\$26,985	\$23,517.00		\$3,467.58	\$26,984.58	\$0.00	\$0.00	\$26,984.58			
Family Worker Benefits	\$9,387	\$9,687.00		-\$300.00	\$9,387.00	\$0.00	\$0.00		\$9,387.00		
Employer Payroll Taxes (For Educational Program Positions only)											
Social Security (6.20%)	\$9,679	\$9,496.00		\$182.80	\$9,016.07	\$662.74	\$662.74			\$9,016.07	
Medicare (1.45%)	\$2,264	\$2,221.00		\$42.59	\$2,108.60	\$155.00	\$155.00			\$2,108.60	
Unemployment (2.80%)	\$4,371	\$4,288.00		\$83.07	\$4,371.07	\$0.00	\$0.00			\$4,371.07	
Disability (0.50%)	\$781	\$766.00		\$14.55	\$780.55	\$0.00	\$0.00			\$780.55	
SUBTOTAL, Educational Program Costs	\$232,938	\$230,376.00		\$1,062.11	\$222,540.11	\$8,898.00	\$8,898.00				
ADMINISTRATIVE SUPPORT AND INDIRECT COSTS											
Director Salary	\$5,944	\$8,346.00		-\$2,401.96	\$5,944.04	\$0.00	\$0.00	\$5,944.04			
Director Benefits	\$952	\$2,596.00		-\$1,643.71	\$952.29	\$0.00	\$0.00		\$952.29		
Clerical Salary	\$4,878	\$6,591.00		-\$1,712.84	\$4,878.16	\$0.00	\$0.00	\$4,878.16			
Clerical Benefits	\$2,794	\$4,278.00		-\$1,483.64	\$2,794.37	\$0.00	\$0.00		\$2,794.37		
Custodian Salary	\$5,409	\$5,584.00		-\$175.21	\$5,408.80	\$0.00	\$0.00	\$5,408.80			
Custodian Benefits	\$1,478	\$2,176.00		-\$698.49	\$1,477.51	\$0.00	\$0.00		\$1,477.51		
Social Security (6.20%)	\$1,006	\$1,272.00		-\$265.68	\$1,006.32	\$0.00	\$0.00			\$1,006.32	
Medicare (1.45%)	\$235	\$298.00		-\$62.65	\$235.35	\$0.00	\$0.00			\$235.35	
Unemployment (2.80%)	\$454	\$575.00		-\$120.53	\$454.47	\$0.00	\$0.00			\$454.47	
Disability (0.50%)	\$81	\$103.00		-\$21.85	\$81.15	\$0.00	\$0.00			\$81.15	
INDIRECT COSTS											
Rent, Mortgage, Other Space Costs	\$16,509	\$17,804.00		-\$1,295.33	\$16,508.67	\$0.00	\$0.00				\$16,508.67
Cleaning Supplies	\$214	\$439.00		-\$225.31	\$213.69	\$0.00	\$0.00				\$213.69
Insurance	\$4,274	\$4,676.00		-\$402.12	\$4,273.88	\$0.00	\$0.00				\$4,273.88
Accounting Fees	\$641	\$778.00		-\$136.92	\$602.62	\$138.46	\$138.46				\$502.62
Payroll Preparation Fees	\$349	\$820.00		-\$470.82	\$349.18	\$0.00	\$0.00				\$349.18
Subtotal of Above Administrative Support and	\$45,222	\$56,338.00		-\$11,117.05	\$45,080.49	\$138.46	\$138.46				
DISTRICT ADJUSTMENTS (amounts withheld for items to be purchased by the district) FOR DISTRICT USE ONLY											
(Describe expense to be adjusted and enter negat		-\$1,500.00									
Total Cost Less District Adjustments	\$276,660	\$288,212.00									
Per-Pupil Cost Less District Adjustments	\$8,148	\$6,404.71									
TOTAL	\$285,212.00	-\$1,500.00		\$1,062.11	\$267,620.60	\$9,036.46	\$9,036.46	\$161,651.42	\$53,183.52	\$18,053.57	\$21,848.04

EDUCATIONAL PROGRAM COSTS	YTD TOTAL PER PROVIDER EXPENDITURE REPORT	BUDGET TRANSFER	BUDGET MINUS YTD PER PROVIDER	YTD TOTAL PER AUDITORS	BUDGET MINUS YTD PER AUDITORS	VARIANCE - AMOUNT DUE BACK	SALARIES	BENEFITS	PAYROLL TAXES	ADMIN/INDIRECT
Teacher Salary	\$195,985		-\$1,771.85	\$192,483.62	\$3,501.53	\$3,501.53	\$192,483.62			
Teacher Assistant Salary	\$99,165		-\$775.95	\$98,445.54	\$719.51	\$719.51	\$98,445.54			
Floating Teacher Assistant Salary	\$23,648		-\$115.00	\$22,869.67	\$778.33	\$778.33	\$22,869.67			
Teacher/Assistant Teacher Benefits	\$100,953		-\$7,694.00	\$100,953.00	\$0.00	\$0.00		\$100,953.00		
Substitute Teacher Stipend	\$6,600		\$1,613.00	\$5,940.00	\$660.00	\$660.00				
Substitute Assistant Teacher Stipend	\$5,625		\$1,377.00	\$3,825.00	\$1,800.00	\$1,800.00				
Classroom Materials and Supplies	\$8,000	-\$2,000.00	-\$1,657.00	\$6,000.00	\$0.00	\$0.00				
Classroom Technology	\$3,200		\$457.00	\$2,089.44	\$1,110.56	\$1,110.56				
Field Trips w/ Transportation	\$4,500		\$1,645.00	\$2,855.00	\$1,645.00	\$1,645.00				
Family Worker Salary	\$40,477		-\$351.14	\$40,476.86	\$0.00	\$0.00	\$40,476.86			
Family Worker Benefits	\$8,052		-\$631.00	\$8,052.00	\$0.00	\$0.00		\$8,052.00		
Food-Related Costs (CAGFP participant, non-reimbursable costs)	\$12,838		-\$3,513.72	\$12,838.28	\$0.00	\$0.00				
Food (for contracted preschool children only)	\$23,595		\$463.20	\$23,132.11	\$463.09	\$463.09	\$23,132.11			
Food Worker Salary (cook)	\$9,400		-\$1,023.00	\$9,400.00	\$0.00	\$0.00		\$9,400.00		
Food Worker Benefits (cook)										
Employer Payroll Taxes (For Educational Program Positions only)										
Social Security (6.20%)	\$24,496		\$26.91	\$23,399.28	\$1,096.62	\$1,096.62			\$23,399.28	
Medicare (1.45%)	\$5,729		\$5.88	\$5,472.41	\$256.47	\$256.47			\$5,472.41	
Unemployment (2.80%)	\$11,063		\$12.67	\$11,062.67	\$0.00	\$0.00			\$11,062.67	
Disability (0.50%)	\$1,975		\$2.48	\$1,939.71	\$35.76	\$35.76			\$1,939.71	
SUBTOTAL, Educational Program Costs	\$585,201		-\$11,929.52	\$571,234.61	\$12,066.88	\$12,066.88				
ADMINISTRATIVE-SUPPORT AND INDIRECT COSTS										
SUPPORT COSTS										
Director Salary	\$20,893		-\$3,824.06	\$20,892.94	\$0.00	\$0.00	\$20,892.94			
Director Benefits	\$2,363		-\$2,408.50	\$2,362.50	\$0.00	\$0.00		\$2,362.50		
Clerical Salary	\$42,016		\$7,680.60	\$42,015.60	\$0.00	\$0.00	\$42,015.60			
Clerical Benefits	\$5,906		\$3,802.25	\$5,906.25	\$0.00	\$0.00		\$5,906.25		
Social Security (6.20%)	\$3,900		\$239.33	\$3,900.33	\$0.00	\$0.00			\$3,900.33	
Medicare (1.45%)	\$912		\$56.17	\$912.17	\$0.00	\$0.00			\$912.17	
Unemployment (2.80%)	\$1,761		\$108.44	\$1,761.44	\$0.00	\$0.00			\$1,761.44	
Disability (0.50%)	\$315		\$19.54	\$314.54	\$0.00	\$0.00			\$314.54	
INDIRECT COSTS										
Office Materials and Supplies	\$755		-\$761.90	\$755.10	\$0.00	\$0.00				\$755.10
Cleaning Supplies	\$2,674		\$217.82	\$2,673.82	\$0.00	\$0.00				\$2,673.82
Insurance	\$7,551		-\$4,839.98	\$7,551.02	\$0.00	\$0.00				\$7,551.02
Accounting Fees	\$6,796		-\$145.08	\$1,332.00	\$5,463.92	\$5,463.92				\$1,332.00
Payroll Preparation Fees	\$1,133		-\$156.35	\$1,132.65	\$0.00	\$0.00				\$1,132.65
Subtotal of Above Administrative Support and	\$96,974		-\$972	\$91,510.36	\$5,463.92	\$5,463.92				
DISTRICT ADJUSTMENTS (amounts withheld for items to be purchased by the district) FOR DISTRICT USE ONLY										
Classroom Supplies	\$2,000									
Total Cost Less District Adjustments	\$880,276									
Per-Pupil Cost Less District Adjustments	\$11,338									
TOTAL	\$680,215.00	-\$2,000.00	\$17,679.35	\$882,744.97	\$17,530.79	\$17,530.79	\$440,316.34	\$125,673.75	\$48,762.56	\$13,444.69

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# _____

NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

TYPE OF EXAMINATION: Abbott Early Childhood Education Program
Office of Fiscal Accountability and Compliance (OFAC)
Report of Examination - (Dated) _____ OFAC Case # _____

DATE OF BOARD MEETING: August 3, 2011 (Board Workshop)

PROVIDER CONTACT INFORMATION: Name of PROVIDER Concerned Parents for Head Start
NAME OF DIRECTOR Linda Blackman
Address of Provider: 90 Martin Street, Paterson NJ 07504

TELEPHONE NUMBER (973) 754-7400 FAX NUMBER _____

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	Department of Education Preschool Program	The District will recover \$26,567.25 from the Provider for fiscal year 2009-2010.	Reduce monthly tuition payments to the Provider.	Susana Peron	January 2012

Donna W. Egan Chief School Administrator Date 9/1/11
John Scholting Fiscal Specialist Date 7/27/11
Carol A. Fedak Board Secretary/Business Administrator Date _____
M. S. ... Provider Date _____

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# _____

NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

TYPE OF EXAMINATION: Abbott Early Childhood Education Program
Office of Fiscal Accountability and Compliance (OFAC)
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NAME OF DIRECTOR Linda Blackman

Address of Provider: 90 Martin Street, Paterson NJ 07504

TELEPHONE NUMBER (973) 754-7400 FAX NUMBER _____

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
2	The auditors noted several accounting irregularities.	The District will direct the Provider to implement fiscal controls that will eliminate accounting errors and promote procedures to prevent differences between the expenditure report and the general ledger.	Continue to review the expenditure report and the general ledger to ensure accounting controls are in place.	Susana Peron	January 2012

Dan W. Egan
Chief School Administrator
Tom Scholting
Fiscal Specialist

9/1/11 Date
Carl A. Federico Board Secretary/Business Administrator
7-20-2011 Date
Madeline... Provider

9/1/11 Date
7-20-11 Date

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# _____

NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

TYPE OF EXAMINATION: Abbott Early Childhood Education Program
Office of Fiscal Accountability and Compliance (OFAC)
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FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
3	Deficiency noted in the review of required staff credentials.	The District will continue Department of Early Childhood Education (DECE) site visits to review background checks. The District will request that the Provider require timely physicals from staff.	The DECE will do site visits and will continue to review the center's staff documentation.	Susana Peron	January 2012

[Signature] Chief School Administrator Date 9/1/11
[Signature] Fiscal Specialist Date 7-20-11
[Signature] Board Secretary/Business Administrator Date _____
[Signature] Provider Date _____