

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION

PATERSON INTERNAL AUDIT UNIT

PATERSON YMCA PRESCHOOL

2011-2012 FISCAL YEAR

DECEMBER 2012

**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
PATERSON YMCA PRESCHOOL
2011-2012 FISCAL YEAR**

Distribution List of Final Audit Report

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Paterson Public Schools

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Paterson Public Schools

**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
PATERSON YMCA PRESCHOOL
2011-2012 FISCAL YEAR**

EXECUTIVE SUMMARY

The Paterson Internal Audit Unit conducted an audit of Paterson YMCA Preschool (provider), a provider participating in the New Jersey Department of Education (NJDOE) Preschool Education Program, for compliance with the terms of the contract for the 2011-2012 fiscal year.

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

- The provider did not follow the approved budget. As a result, the provider owes the district a balance of \$156,397.96.
- The auditors noted minor accounting errors.
- The YMCA expenditures related to shared costs (building and grounds maintenance, utilities, insurance, payroll preparation and security equipment) that were charged to the preschool program do not correlate to actual costs based on the auditors' review of supporting invoices.
- Deficiencies noted in the review of required staff credentials.

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 2011 through June 2012. During this period, funds were allocated based on a presumptive budget submitted by the provider and approved by the district. The NJDOE budget should reflect actual costs based on a six hour and 55 minute day and 185 day school year.

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

- The provider had a current license.
- The NJDOE 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, each individual employed by the contracted childcare center has had a criminal history background check and said check indicates 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 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 NJDOE agreement.
- The provider properly handled cash receipts and disbursements; and completed year-end bank reconciliation for each account handling NJDOE funding.
- The provider maintained the proper insurance as required by the contract.
- The provider submitted the proper supporting documentation with the quarterly expenditure reports.

PATERSON YMCA PRESCHOOL:

The provider is a non-profit childcare center providing services to the children of Paterson, New Jersey. The center is located at 128 Ward Street in Paterson and was budgeted to serve a total of 90 NJDOE children. The 2011-2012 approved budget totaled \$1,167,623.

SUMMARY OF FINDINGS AND RECOMMENDATIONS

1. NJDOE Preschool Program.

The NJDOE funds the six hour and 55 minute educational component of the 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 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 the NJDOE with each quarterly expenditure report. The District Department of Early Childhood Education (district) shall, based on their review of the quarterly expenditure reports, make prorated adjustments to subsequent monthly payments through the duration of the NJDOE contract.

Based on the results of this audit, the provider under spent the approved budget by \$156,397.96 (see exhibit A).

Recommendation:

The auditors recommend the district recovers \$156,397.96 from the provider.

2. The auditors noted minor accounting errors.

The auditors noted the following minor accounting errors:

- The provider charged \$4,562 from Pro Consulting to Office Equipment and Repair. The provider was unable to provide a copy of the invoice to the auditors. The auditors disallowed this expenditure.

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- The provider charged expenses totaling \$628.51 that were disallowed by the auditors. Expenses pertaining to the National Association for the Education of Young Children were charged to classroom materials and supplies. Those expenses should not have been charged to the NJDOE and were disallowed by the auditors.
- The provider charged \$196.25 paid to Alexander Hay Greenhouses, Inc. for Mothers Day flowers to Field Trips. The auditors disallowed that expenditure.
- The provider received approval of a \$5,000 special request for additional funding for classroom materials and supplies but did not spend any of the funds.

Recommendation:

The auditors recommend the provider enhances its current financial management system in order to provide an accurate and complete disclosure of all financial activities. The provider should only charge allowable costs to the NJDOE.

3. **The YMCA expenditures related to shared costs (building and grounds maintenance, utilities, insurance, payroll preparation and security equipment) that were charged to the preschool program do not correlate to actual costs based on the auditors' review of supporting invoices.**

The provider is housed within the confines of the YMCA building and it occupies one (1) of the building's eight (8) floors. Based on this fact, the YMCA has determined the preschool is responsible for 1/8 of the buildings shared costs pertaining to building and grounds maintenance, utilities, insurance, payroll preparation and security equipment. These charges are billed monthly along with the costs associated with payroll, and worker's comp. The auditors requested to review the invoices associated with these charges and noted the following:

- The provider charged the preschool program \$55,979.76 or \$4,664.98 / month for 12 months for building grounds and maintenance related charges; however, the auditors calculated yearly expenses totaling \$20,474.66 based on their review of the supporting invoices provided.
- The provider charged the preschool program \$23,055.12 or \$1,921.26 / month for 12 months for charges related to insurance; however, the auditors calculated yearly expenses totaling \$18,683.93 based on their review of supporting invoices.
- The provider charged the preschool program \$2,999.88 or \$249.99 / month for 12 months for security related charges; however, the auditors calculated yearly expenses totaling \$71 based on their review of the supporting invoices provided.

Although the charges allocated by the YMCA to the provider amount to \$82,034.76, the auditors were only able to document \$39,229.59 or 48% of the amount invoiced and posted to the general ledger. The YMCA reported the above outlined charges were calculated based

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on historical billing numbers that have remained fixed since 2007, and actual billing has not been considered since that time. The YMCA should invoice the provider based on the actual monthly costs for each category as required by the NJDOE contract and not on an arbitrary fixed monthly cost.

It should be noted this is repeat audit finding from a report issued in May 2008. The corrective action plan if implemented by the district should have corrected this deficiency.

Recommendation:

The auditors recommend monthly expenses related to the above mentioned categories are posted to the NJDOE general ledger in accordance with the contract based solely on the actual monthly costs incurred. Monthly YMCA billings should be supported by copies of the respective invoices that pertain to each category and are specific to the month being billed. These invoices should include a clear basis for the allocation of the preschool's shared costs and a clear description of the service when applicable. The auditors also recommend the District Office of Early Childhood evaluates prior year expenditure reports and determines if the NJDOE program was charged for inflated shared costs in prior budgets. The District Office of Early Childhood should exercise due diligence in verifying costs related to building and grounds maintenance, utilities, insurance, payroll preparation and security are based on actual billings and adjusted by the agreed upon percentage of shared costs between the YMCA and the provider accordingly.

4. Deficiencies noted in the review of required staff credentials.

In accordance with the 2011-2012 NJDOE 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 TB skin test.

The auditors reviewed the personnel files for 25 NJDOE employees employed by the Paterson YMCA Preschool during the audit period of July 2011 to June 2012, and found the following deficiencies:

- A CARI background check was not on file for a temporary clerical person. The auditors noted the CARI application was filled out on 6/13/11, but there was no evidence it was submitted and the copy on file was not stamped with any results.
- A CHRI background check was not on file for two former temporary employees. For one of the employees, the form was filled out but there was no evidence of an appointment and no results were on file.

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- TB test results were not on file for two former temporary employees and two substitutes.
- Four current employees, due to an oversight by the provider, are entitled to but not receiving life insurance. At the request of the auditors, the provider will add these employees to the roster. The employees will be enrolled as of December 2012.
- A health benefits waiver and proof of other insurance was missing for one current employee.


In addition, the auditors noted 10 occasions where in house staff, who were not properly certified, were filling in as substitute teachers. The auditors disallowed the pay corresponding to those occasions.

Recommendation:

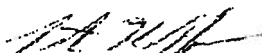
The auditors recommend the provider ensures all required documentation is on file. In addition, only qualified individuals should serve as substitute teachers.

**Auditors:
Patricia Sewak**

Submitted by:


Daniel Sackner
Supervising Auditor

Approved by:


Steven Hoffmann
Coordinating Auditor

YMCA
2011/2012 Fiscal Year
Budget vs. Actual

	YTD TOTAL PER PROVIDER EXPENDITURE REPORT	BUDGET TRANSFER	BUDGET MINUS YTD PER PROVIDER	AMOUNT DUE BACK FROM PROVIDER	YTD TOTAL PER AUDITORS	BUDGET MINUS YTD PER AUDITORS	VARIANCE - AMOUNT DUE BACK
EDUCATIONAL PROGRAM COSTS							
Teacher Salary	\$291,491.00	\$3,980.00	\$13,950.00	\$13,950.00	\$293,120.60	\$12,320.40	\$12,320.40
Teacher Assistant Salary	\$170,561		\$9,187.00	\$9,187.00	\$151,882.29	\$14,698.71	\$14,698.71
Floating Teacher Assistant Salary	\$29,867	(\$3,980.00)	\$10,180.00	\$10,180.00	\$29,420.29	\$246.71	\$246.71
Teacher/Assistant Teacher Benefits	\$124,618		\$13,944.00	\$13,944.00	\$110,680.93	\$13,937.07	\$13,937.07
Substitute Teacher Stipend	\$9,900		(\$4,906.00)		\$9,900.00	\$0.00	\$0.00
Substitute Assistant Teacher Stipend	\$7,875		\$1,444.00	\$1,444.00	\$3,944.42	\$3,930.58	\$3,930.58
Classroom Materials and Supplies	\$12,000	(\$1,000.00)	\$889.00	\$889.00	\$8,687.76	\$2,312.24	\$2,312.24
Classroom Technology	\$4,800		\$2,003.00	\$2,003.00	\$2,782.94	\$2,037.06	\$2,037.06
Field Trips w/ Transportation	\$6,750	\$1,000.00	\$1,449.00	\$1,449.00	\$6,562.45	\$1,187.55	\$1,187.55
Family Worker Salary	\$49,394		\$12,374.86	\$12,374.86	\$40,057.05	\$9,336.81	\$9,336.81
Family Worker Benefits	\$19,116		\$7,370.11	\$7,370.11	\$14,423.05	\$4,693.06	\$4,693.06
Food-Related Costs (CACFP participant, non-reimbursable costs)							
Food (for contracted preschool children only)	\$11,133		(\$0.06)		\$11,132.94	\$0.00	\$0.00
Food Worker Salary (cook)	\$17,887		\$4,896.01	\$4,896.01	\$14,988.01	\$3,496.00	\$3,496.00
Food Worker Benefits (cook)	\$8,798		\$7,431.45	\$7,431.45	\$1,807.20	\$6,989.25	\$6,989.25
Assistant Food Worker Salary (asst. cook)	\$0		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Assistant Food Worker Benefits (asst. cook)	\$0		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes (For Educational Program Positions only)							
Social Security (6.20%)	\$36,378		\$4,238.18	\$4,238.18	\$32,846.94	\$3,531.25	\$3,531.25
Medicare (1.45%)	\$8,508		\$990.80	\$990.80	\$7,681.94	\$825.86	\$825.86
Unemployment (2.80%)	\$16,429		\$3,161.86	\$3,161.86	\$12,801.97	\$3,626.89	\$3,626.89
Disability (0.50%)	\$2,934		\$341.72	\$341.72	\$2,100.49	\$833.24	\$833.24
SUBTOTAL Educational Program Costs	\$339,207	\$0.00	\$88,946.94	\$88,951.00	\$754,201.27	\$84,005.66	\$84,005.66
ADMINISTRATIVE SUPPORT AND INDIRECT COSTS							
SUPPORT COSTS							
Director Salary	\$57,984		\$0.00		\$57,984.00	\$0.00	\$0.00
Director Benefits	\$7,880		(\$297.78)		\$7,880.22	\$0.00	\$0.00
Clerical Salary	\$23,408		\$3,781.00	\$3,781.00	\$18,134.72	\$4,273.28	\$4,273.28
Clerical Benefits	\$7,878		\$3,445.96	\$3,445.96	\$3,219.99	\$4,657.97	\$4,657.97
Custodian Salary	\$12,679		(\$1,485.00)		\$12,679.00	\$0.00	\$0.00
Custodian Benefits	\$3,907		\$2,541.89	\$2,541.89	\$1,807.20	\$2,099.69	\$2,099.69
Social Security (6.20%)	\$5,832		\$328.40	\$328.40	\$5,567.46	\$264.94	\$264.94
Medicare (1.45%)	\$1,364		\$33.03	\$33.03	\$1,302.07	\$61.96	\$61.96
Unemployment (2.80%)	\$2,634		\$595.99	\$595.99	\$1,928.72	\$705.26	\$705.26
Disability (0.50%)	\$470		\$11.36	\$11.36	\$310.57	\$159.79	\$159.79
INDIRECT COSTS							
Rent, Mortgage, Other Space Costs	\$33,077		(\$0.32)		\$33,076.68	\$0.00	\$0.00
Office Equipment>\$2000 and Repair	\$3,319		(\$2,877.19)		\$1,399.94	\$1,918.87	\$1,918.87
Office Materials and Supplies	\$4,333		\$1,654.16	\$1,654.16	\$2,447.72	\$2,447.72	\$2,447.72
Food-Related Paper Supplies	\$2,083	\$1,000.00	\$46.25	\$46.25	\$2,858.70	\$224.55	\$224.55
Cleaning Supplies	\$4,167		\$601.50	\$601.50	\$3,383.97	\$782.53	\$782.53
Food for Meetings	\$0		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Building/Grounds Maintenance/Repair	\$66,122		\$275.36	\$275.36	\$31,282.34	\$34,840.01	\$34,840.01
Utilities	\$28,128	(\$1,000.00)	(\$1,467.96)		\$27,128.04	\$0.00	\$0.00
Telecommunications Services	\$425		(\$10.02)		\$412.98	\$0.00	\$0.00

YMCA
2011/2012 Fiscal Year
Budget vs. Actual

Expense	YTD TOTAL PER PROVIDER EXPENDITURE REPORT	BUDGET TRANSFER	BUDGET MINUS YTD PER PROVIDER	AMOUNT DUE BACK FROM PROVIDER	YTD TOTAL PER AUDITORS PER AUDITORS	BUDGET MINUS YTD PER AUDITORS	VARIANCE - AMOUNT DUE BACK
Security	\$3,000.00		(\$46.78)		\$71.21	\$2,882.00	\$2,882.00
Insurance	\$23,052.00		(\$367.07)		\$18,083.93	\$4,000.99	\$4,000.99
Accounting Fees	\$8,336.00		\$2,063.58	\$2,063.58	\$9,337.17	\$2,062.42	\$2,062.42
Payroll Preparation Fees	\$5,059.00		(\$77.04)		\$5,059.96	\$0.00	\$0.00
Advertising	\$0.00		\$633.30	\$633.30	\$0.00	\$633.30	\$633.30
Subtotal of Above Administrative Support and Indirect Costs	\$296,038.00	\$0.00	\$11,582.61	\$18,211.77	\$245,405.31	\$62,215.30	\$62,215.30
Other Approved Budgeted Costs							
Classroom materials (not to exceed \$5,000)	\$0.00		\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
Indoor Gross Motor (not to exceed \$15,000)	\$9,823.00		\$5,177.00	\$5,177.00	\$9,823.00	\$5,177.00	\$5,177.00
SUBTOTAL, Other Approved Budgeted Costs	\$9,823.00		\$10,177.00	\$10,177.00	\$9,823.00	\$10,177.00	\$10,177.00
PROVIDER PROGRAM TOTALS							
Total Cost	\$1,055,123.00						
Per-Pupil Cost	\$11,723.59						
DISTRICT ADJUSTMENTS (Amounts which are to be added to the District's FOR DISTRICT USE ONLY)							
Teaching Strategies Gold assessment license	\$1,796.00		(\$0.50)		\$1,795.50	\$0.00	\$0.00
Total Cost Less District Adjustments	\$1,056,919.00						
Per-Pupil Cost Less District Adjustments	\$11,743.54						
Funds added to the in-direct costs with increase from 75.51% to 83.33%	\$17,228						
TOTAL	\$1,056,919.00	\$0.00	\$110,704.05	\$122,238.76	\$1,011,225.09	\$156,397.96	\$156,397.96

**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: Workshop: February 6, 2013 Regular Meeting: February 20, 2013

PROVIDER CONTACT INFORMATION: Name of PROVIDER Paterson YMCA Preschool NAME OF DIRECTOR Ms. Lynn Kitchings
Address of Provider 128 Ward Street, Paterson NJ 07505
TELEPHONE NUMBER 973-684-2320 FAX NUMBER _____

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	NIDOE Preschool Program	The District will recover \$156,397.96 from the Provider.	Reduce the tuition payments to the Provider.	Nancy Aguado-Holtje	January 2014

Dan W. Egan
Chief School Administrator
Tom Scholing
Fiscal Specialist

1/30/13
Date
1-25-2013
Date

[Signature]
Board Secretary/Business Administrator
[Signature]
Provider

1/08/13
Date
1/25/13
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)
Report of Examination - (Dated) _____ OFAC Case # _____
DATE OF BOARD MEETING: Workshop: February 6, 2013 Regular Meeting: February 20, 2013

PROVIDER CONTACT INFORMATION: Name of PROVIDER Paterson YMCA Preschool NAME OF DIRECTOR Ms. Lynn Kitchings
Address of Provider 128 Ward Street, Paterson NJ 07505
TELEPHONE NUMBER 973-684-2320 FAX NUMBER _____

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
2	The auditors noted minor accounting errors.	The District will direct the Provider to implement fiscal controls that will eliminate accounting errors.	Continue to review the general ledger and the Expenditure Report to ensure that accounting controls are in place.	Nancy Aguado-Holtje, Toni Scholing and Nick Flattery	January 2014

Chief School Administrator Don W. Ewa Date 1/30/13 Board Secretary/Business Administrator Nancy Aguado Date 1/26/13
Fiscal Specialist Toni Scholing Date 1-25-2013 Provider [Signature] 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)

Report of Examination - (Dated) _____ OFAC Case # _____

DATE OF BOARD MEETING: Workshop: February 6, 2013 Regular Meeting: February 20, 2013

PROVIDER CONTACT INFORMATION: Name of PROVIDER Paterson YMCA Preschool NAME OF DIRECTOR Ms. Lynn

Kitchings Address of Provider 128 Ward Street, Paterson NJ 07505

TELEPHONE NUMBER 973-684-2320

FAX NUMBER _____

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
3	Expenditure for shared costs charged to the preschool program did not correlate to the actual costs.	The District will ensure monthly expenses are posted in accordance to actual costs incurred. The DECE will verify that monthly billings are supported by invoices with clear allocation and description of the shared costs. The District will verify prior year's costs.	Review all shared monthly costs to actual billing/invoices.	Nancy Aguado-Holtje, Toni Scholing and Nick Flattery	January 2014

Alan W. Egan 1/30/13
Date

Chief School Administrator

Toni Scholing
Fiscal Specialist

Nancy Aguado

Board Secretary/Business Administrator

AK
Provider

1/24/13
Date

1/25/13
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)
Report of Examination - (Dated) _____ OFAC Case # _____
DATE OF BOARD MEETING: Workshop: February 6, 2013 Regular Meeting: February 20, 2013

PROVIDER CONTACT INFORMATION: Name of PROVIDER Paterson YMCA Preschool NAME OF DIRECTOR Ms. Lynn Kitchings
Address of Provider 128 Ward Street, Paterson NJ 07505
TELEPHONE NUMBER 973-684-2320 FAX NUMBER _____

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
4	Deficiencies noted in the review of required staff credentials.	The District will continue to do site visits and documentation reviews to ensure all required documentation is on file.	Continue site visits and documentation reviews.	Nancy Aguado-Holtje, Toni Scholing and Nick Flattery	January 2014

Dawn A. Egan 1/30/13 Date
Chief School Administrator
Toni Scholing 1-25-2013 Date
Fiscal Specialist JKK Provider

1/28/13 Date
1/25/13 Date

W. J. ... Board Secretary/Business Administrator