

**Audit of the
Boys and Girls Clubs of
Central Florida, Inc.**

**Report by the
Office of County Comptroller**

**Martha O. Haynie, CPA
County Comptroller**

County Audit Division

J. Carl Smith, CPA
Director

Christopher J. Dawkins, CPA
Deputy Director

Lisa A. Fuller, CIA, Senior Auditor
In-Charge Auditor

Kathleen Steffen, Auditor

**Report No. 347
June 2004**

TABLE OF CONTENTS

Transmittal Letter	1
Executive Summary	2
Action Plan – Boys and Girls Clubs of Central Florida, Inc.....	5
Action Plan – Citizens’ Commission for Children	7
Introduction	9
Background	10
Scope, Objectives, and Methodology	11
Overall Evaluation	14
Recommendations for Improvement – Boys and Girls Clubs of Central Florida.....	15
1. BGC Should Retain Sign-In Sheets Until the CCC Has Reviewed the Data.....	16
2. Revenues Collected from County Funded Programs Should Be Reported to the County	16
3. Items That Provide Revenue to the BGC Should Not Be Expensed to the County	17
4. Measurement Data Should Be Obtained for All Core Group Participants for Each Contractual Outcome Assigned to a Program	18
5. Best Practices Relative to Sign-In Procedures Should Be Determined and Utilized at the Various After School Zone Sites	21
Recommendations for Improvement – Citizens’ Commission for Children.....	22
1. The CCC Should Document Efforts to Ensure the BGC Adheres to Contract Requirements.....	23
2. CCC Should Implement Minimum and Maximum Staffing Levels in the BGC Contracts	24
3. Inventory Records Should Contain All Capital Equipment Purchased with Contract Funds	26

June 16, 2004

Richard T. Crotty, County Chairman
And
Board of County Commissioners

We have conducted an audit of the Boys and Girls Clubs of Central Florida, Inc. The audit was limited to determining compliance with After School Zone contract no. Y2-4106 and three Neighborhood Centers for Families (NCF) contracts (Engelwood NCF - Y2-4023, Taft NCF - Y2-4061, and West Orange NCF - Y2-4079). The period audited was October 1, 2001 through September 30, 2002. In addition, certain matters occurring during fiscal year 2003-04 were also reviewed. Our audit was conducted in accordance with generally accepted government auditing standards, and included such tests as we considered necessary in the circumstances.

Responses to our Recommendations for Improvement were received from the President of the Boys and Girls Clubs of Central Florida, Inc. and the Division Manager of the Citizens' Commission for Children and are incorporated herein.

We appreciate the cooperation of the personnel of the Boys and Girls Clubs of Central Florida, Inc. as well as the Citizens' Commission for Children during the course of the audit.

Martha O. Haynie, CPA
County Comptroller

c: Ajit Lalchandani, County Administrator
Larry A. Jones, Director, Health and Family Services Department
Tyra L. Witsell, Division Manager, Citizens' Commission for Children
Gary W. Cain, President, Boys and Girls Clubs of Central Florida, Inc.

EXECUTIVE SUMMARY

Executive Summary

We have conducted a review of the Boys and Girls Clubs of Central Florida, Inc. (BGC). Our review was limited to determining whether the BGC is complying with the terms and conditions stated in contract Nos. Y2-4023, Y2-4061, Y2-4079 and Y2-4106. The objectives of our audit were to determine whether: capital equipment assets purchased with County funds are properly recorded and safeguarded; expenditures are consistent with program objectives and adequately supported; the BGC is providing services in accordance with certain program standards referenced in the applicable contracts; and, data reported by the BGC relative to contract outcomes is accurate. The period reviewed was October 1, 2001 to September 30, 2002. In addition, certain matters occurring during fiscal year 2003-04 were also reviewed.

Based on the work performed, we found the expenditures submitted for reimbursement by the BGC were adequately supported and consistent with the program objectives, services were provided by the BGC in accordance with program standards, and the outcome data reported by the BGC was generally accurate. However, improvement is needed relative to staffing levels and completeness of outcome data. Specifically we noted the following:

The BGC does not consistently retain source documents such as physical sign-in/check-in sheets that support reported attendance data relative to the After School Zone Program.

Revenues collected by the BGC from County funded programs are not disclosed to the County on the monthly expenditure reports.

The BGC expensed an item to the County that was actually a source of revenue for the BGC. They also charged the County an additional fee for items that were previously expensed.

The BGC is not consistently obtaining measurement data relative to contracted outcomes for participants that qualify as core group members.

The sign-in process utilized by one of the After School Zone sites reviewed is not efficient, thus reducing the amount of time spent on structured programming.

In addition, during the course of our review, certain items relating to Orange County's Citizens' Commission for Children (CCC) came to our attention. Improvements are needed as follows:

Supporting documentation is not always prepared to substantiate that the CCC identified and followed-up on data reported by BGC that does not conform to established service standards.

The contracts reviewed do not define minimum and maximum staffing ratios for the After School Zone Program.

The CCC does not have a complete list of the capital equipment purchased with contract funds.

Recommendations for Improvement are noted in this report. During the course of this review, the BGC and CCC were notified of the areas of our concern. Immediately thereafter, BGC and CCC began development and implementation of a corrective action plan (as described in their response to our recommendations). Both the BGC and CC concurred with all recommendations for improvement made in this report.

ACTION PLAN
Boys and Girls Clubs of Central Florida, Inc.

Audit of the Boys and Girls Club of Central Florida, Inc.
 Action Plan - Boys and Girls Club of Central Florida, Inc.

NO.	RECOMMENDATIONS	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS	
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED
1.	We recommend the BGC retains the sign-in sheets at all sites until the CCC has conducted a review of the data.	✓			✓	
2.	We recommend the BGC reports revenues collected to the CCC on the monthly budget report.	✓			✓	
3.	We recommend the BGC discontinues the practice of charging the County for merchandise they sell to club members as well as charging the County a scholarship fee for merchandise purchased with County funds.	✓			✓	
4.	We recommend the following:					
A)	The BGC obtains and reports data for core group members in accordance with program terms.	✓			✓	
B)	The BGC consider implementing, as a “best practice”, a release form to allow the individual BGCs to obtain the program participants’ GPAs directly from the schools.	✓			✓	
5.	We recommend the BGC evaluates the sign-in procedures used at the various middle schools and implements the most effective and efficient process at each location.	✓			✓	

ACTION PLAN
Citizens' Commission for Children

Audit of the Boys and Girls Club of Central Florida, Inc.
Action Plan - Citizens' Commission for Children

NO.	RECOMMENDATIONS	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS	
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED
1.	We recommend the CCC obtains documented evidence as to the cause and remedy of reported data that is not in compliance with contractual terms.	✓			✓	
2.	We recommend the CCC documents the established standards for staff-to-youth ratios in the applicable contracts. We further recommend the CCC continues to monitor the staffing levels at the various After School Zone Program sites.	✓			✓	
3.	We recommend the CCC prepares and maintains an inventory listing of all capital equipment purchased with contract funds. We further recommend that the CCC work with the Comptroller's Property Accounting Division to ensure the noted items are properly added to County asset records.	✓			✓	

INTRODUCTION

Background

The Boys and Girls Clubs of Central Florida, Inc. (BGC) is a not-for-profit corporate entity operating in the tri-county area (Orange, Osceola and Seminole). The BGC offers five core areas of programming which meet the diverse needs and interests of all members. The stated mission of the BGC is "...to inspire and enable all young people, especially those from disadvantaged circumstances, to realize their full potential as productive, responsible and caring citizens." For the year ending June 30, 2002, the BGC received \$5,597,796 in public support and revenues to carry out this mission. Orange County's Citizens' Commission for Children (CCC) provided \$2.2 million to the BGC during the 2001-2002 fiscal year. During fiscal year 2003-04, the CCC is providing \$2.4 million in funding to the BGC.

The CCC is a division of the Department of Health and Family Services. The CCC advocates for children, youth, and families in Orange County assessing their needs and preparing a strategic plan to address those needs. The CCC funds collaborative prevention and early intervention efforts and evaluates the outcomes and impacts of such programs.

One of the CCC's responsibilities is to award and administer contracts between Orange County and different provider organizations, such as the BGC. Currently, the CCC oversees the After School Zone contract (Y2-4106) and Neighborhood Center for Families contracts (including contract nos. Y2-4023, Y2-4061, and Y2-4079).

The After School Zone began in the fall of 1999 and has grown to include 21 of Orange County's middle schools. The program focuses on both academic and recreational activities, including the arts, sports, music, educational, and developmental classes. The BGC contracted with the CCC to administer the After School Zone Program at 10 middle schools.

The Neighborhood Center for Families (NCF) was created in 1996 by the CCC within local communities to best serve client's needs within each community. Currently there are thirteen NCFs throughout Orange County. The BGC

contracted with the County to provide services for several of the NCFs.

For the Engelwood NCF (Y2-4023), the BGC provides a Teen Mentoring Program and a Teen Education Program. The Teen Mentoring Program targets students at Colonial High School who are at risk of being removed by the school for non-attendance and/or a low grade point average. Individual mentoring is provided as an intensive intervention designed to prevent dropout and increase school success. The Teen Education Program provides youth with life management skills, decision-making skills, and support to assist students in improving their grades, truancy, and motivation to stay in school.

For the Taft NCF (Y2-4061) and West Orange NCF (Y2-4079), the BGC administers after-school and summer camp programs. The clubs address the communities' needs for affordable and supervised care of youth as well as providing positive activities designed to interest and engage them. The BGC offers five core areas of programming which meet the diverse needs and interests of all members. The core areas include Character and Leadership Development; Education and Career Development; Health and Life Skills Programs; Arts Programs; and Sports, Fitness, and Recreation Programs.

**Scope, Objectives,
and Methodology**

Our review was limited to determining whether the BGC is complying with the terms and conditions stated in the After School Zone contract no. Y2-4023 and three NCF contracts (Engelwood - Y2-4061; Taft - Y2-4079; and West Orange - Y2-4106) for the period October 1, 2001 through September 30, 2002. In addition, certain matters occurring during fiscal year 2003-04 were also reviewed.

The objectives of our audit were to determine the following:

- A) Whether capital equipment assets purchased with County funds are properly recorded and safeguarded;
- B) Whether expenditures are consistent with program objectives and adequately supported;

- C) Whether the BGC is providing services in accordance with certain program standards referenced in the applicable contracts; and
- D) Whether data reported by the BGC relative to contract outcomes is accurate.

To determine whether capital equipment assets purchased with contract funds are properly recorded and safeguarded, we scanned the final expenditure report for each of the contracts to determine whether any capital equipment asset purchases were made. We selected several of these purchases and checked if they were added to the County's asset records. We also selected a sample of capital equipment assets and verified their existence.

To determine whether expenditures were consistent with program objectives and adequately supported, we ensured that requests for reimbursement did not exceed contractual amounts and that the County did not reimburse the BGC more than they expensed. We also reviewed the supporting documentation for a sample of eight monthly expenditure reports submitted by the BGC (two from each contract under review). The review consisted of determining whether items billed to Orange County were proper, adequately supported, reimbursed to vendors timely, and processed in compliance with the contractual terms and conditions.

To determine whether the BGC is providing services in accordance with program standards, we performed the following:

- We selected a sample of 30 employees reported as working during the audit period and ensured the appropriate background investigations were performed and acceptable results were received.
- For the After School Zone contract, we reviewed the monthly output reports to determine whether the BGC is meeting the program's attendance goals and whether the established goals are reasonable. We also reviewed the monthly output reports for two

selected months to ensure the BGC is submitting the required corrective action plans when applicable. For a sample of four middle schools, we reviewed two months of timesheets and attendance rosters to ensure that the programs provided adequate supervision of the youth.

- For the three NCF contracts, we reviewed the quarterly output reports to determine whether reported data was in compliance with contract terms, conditions, and standards. We also ensured that BGC employees and board members did not serve on the Advisory Committees for the NCFs under review.

To determine whether data reported by the BGC relative to contractual outcomes is accurate, we performed the following:

- For the After School Zone contract, we attempted to determine whether the BGC is accurately reporting youth as core group or non-core group on the contractual outcomes reports. Students that regularly attend are considered part of the core participant group. However, we found that the BGC does not consistently retain source data (physical sign-in sheets) and we were therefore unable to perform the desired testing. Instead, we reviewed the output reports prepared by Orange County Public Schools (OCPS) and the Department of Juvenile Justice (DJJ) to determine whether all youth the BGC reported as core participants were evaluated for achievement toward contractual outcomes.
- For the three NCF contracts, we selected a sample of 10 participants from each of the four programs reviewed (Engelwood contract has two programs) and ensured the BGC is accurately reporting youth as core group or non-core group on the reports submitted to the County. For core group participants in our sample, we ensured the BGC accurately reported the youth as having achieved or not achieved the applicable outcomes. We also ensured

INTRODUCTION



Audit of the Boys and Girls Clubs
of Central Florida, Inc.

the BGC obtained and reported measurement data for all youth that met the programs core group definitions.

We reviewed the contract outcomes for appropriateness during the survey process. Nothing came to our attention during our review that required further evaluation.

As a result of the BGC not consistently retaining the attendance source documents, we were unable to verify the accuracy of the reported attendance data for the After School Zone Program. We did not review the controls relative to cash handling. We also did not verify the amount of fees collected from the programs we audited.

During the course of our review, certain items relating to the CCC came to our attention and are included herein. Had we performed an audit of the CCC, additional matters could have been included within this report.

Overall Evaluation

Based on the work performed, the expenditures submitted for reimbursement by the BGC were adequately supported and consistent with the program objectives, services were provided by the BGC in accordance with program standards, and the outcome data reported by the BGC was generally accurate. However, improvement is needed relative to staffing levels and completeness of outcome data. Improvements are needed as noted in this report.

**RECOMMENDATIONS FOR
IMPROVEMENT – Boys and Girls Clubs of
Central Florida, Inc.**

1. BGC Should Retain Sign-In Sheets Until the CCC Has Reviewed the Data

The BGC does not consistently retain source data (physical sign-in sheets) used to record student attendance relating to the After School Zone Contract. As a result, we were unable to verify the accuracy of the data obtained from the BGC relative to the average daily attendance for each middle school as well as the number of days youth attended the After School Zone Program.

As part of the monitoring process, the CCC conducts regular site visits to assess the effectiveness of the program. During these visits, the CCC could review the sign-in sheets and ensure the sheets agree to the reported record of the attending students.

We Recommend the BGC retains the sign-in sheets at all sites until the CCC has conducted a review of the data.

Management's Response:

Concur. All Site Coordinators have been asked to retain their physical sign-in sheets since February 2004, when the CCC first brought this to the attention of our After School Zone Area Director.

2. Revenues Collected from County Funded Programs Should Be Reported to the County

Fees collected by the BGC for programs funded by the County are not disclosed to the County on the monthly budget reports. According to the CCC's Agreed Upon Procedures, "NCF/Agency fees for programs or services funded by the CCC must indicate the revenue generated by the fees on the monthly budget reports." During our review, we found participants attending County funded programs are assessed the following fees:

- Annual membership fee of \$15 (NCF clubs only)
- \$15 per week fee for summer sessions

RECOMMENDATIONS FOR IMPROVEMENT



Audit of the Boys and Girls Clubs
of Central Florida, Inc

- \$5 for t-shirts worn on fieldtrips
- \$5 charge for each 15-minute increment parents are late picking up participants.

The County was unaware of the extent of the fees collected; and therefore, was unable to ensure collected fees were being used to support the programs.

We Recommend the BGC reports revenues collected to the CCC on the monthly budget report.

Management's Response:

Concur. Effective immediately, BGCCF will report revenue collected for programs receiving County funding to the CCC on our monthly budget report.

3. Items That Provide Revenue to the BGC Should Not Be Expensed to the County

As a result of reviewing supporting documentation for a sample of eight monthly expenditure reports, we noted the BGC expensed merchandise to the County that was a source of revenue to the BGC. In addition, the BGC charged the County a scholarship fee for merchandise previously expensed. Specifically, the BGC:

- Expensed \$1,616 to the County for the purchase of 433 t-shirts (\$3.73 each) for the Taft BGC. Some of the t-shirts were subsequently sold to club members for \$5 each; and,
- Charged the County a scholarship fee for 11 t-shirts (a total of \$55) that were provided free to participants with an economic need.

The County paid for merchandise that was actually a source of revenue for the BGC (as noted in item A above). In addition, the County paid for the same merchandise twice (as noted in item B above).

We Recommend the BGC discontinues the practice of charging the County for merchandise they sell to club members as well as charging the County a scholarship fee for merchandise purchased with County funds.

Management's Response:

Concur. Effective immediately, BGCCF no longer charges the County for merchandise sold to Club members and also does not charge the County a scholarship fee for merchandise purchased with County funds.

4. Measurement Data Should Be Obtained for All Core Group Participants for Each Contractual Outcome Assigned to a Program

Attachment A of all contracts reviewed requires the BGC to report certain core and non-core participant data. Students that regularly attend are considered part of the core participant group. We reviewed program data reported by the BGC and noted the following opportunities for improvement:

- A) The Taft BGC did not report the grade point averages (GPA) for 45 percent (64 of 143) of core group members. Performance standards in the contract require the BGC to ensure each core group member's GPA exceeds a certain standard. During the course of our audit, the Taft BGC took proactive steps to establish relationships with the schools of the youth they serve. The Taft BGC is requiring a release form, as part of the application process that will enable the BGC to obtain the grades directly from the school as opposed to relying on the child to furnish the grades. Such relationships should enable the BGC to more easily obtain the required measurement data.
- B) We noted that one participant from a sample of ten was incorrectly reported as a non-core participant (not used for program measurement) by the West Orange BGC. This participant should have been reported as

RECOMMENDATIONS FOR IMPROVEMENT



Audit of the Boys and Girls Clubs
of Central Florida, Inc

a core participant. We were informed that the participant was not reported as a core participant because the West Orange BGC did not have GPA data for the child. As previously noted, obtaining GPA data can be troublesome for many of the programs. We also noted that the Master Member List for the West Orange BGC does not accurately reflect the total number of clients served or number of core group participants. The Master Member List furnished to the CCC (through the local NCF) was missing 113 youths served. Seventeen of the missing youth met the core group definition and consequently were not measured for achievement toward the contracted outcomes.

- C) As a result of missing data (student identification numbers), the After School Zone Program was not able to provide data relative to the GPA and Truancy outcomes for five percent (40 of 728) and eight percent (51 of 628) of the core group members for the fall of 2001, and spring of 2002, respectively.

The CCC requires each program to establish a core group definition that encompasses the participants that will be measured for achievement of contract outcomes. Non-core group participants are not measured as they only attend a small number of sessions and, as a result, the BGC should not be expected to positively impact the non-core participants.

As a result of the noted instances, the County is not being provided with a complete and accurate picture of the impact the programs are having on the communities they service. This increases the risk that an incorrect decision is made as to the overall impact of the programs.

We Recommend the following:

- A) The BGC obtains and reports data for core group members in accordance with program terms.

RECOMMENDATIONS FOR IMPROVEMENT



Audit of the Boys and Girls Clubs
of Central Florida, Inc

- B) The BGC consider implementing, as a “best practice” a release form to allow the individual BGCs to obtain the program participants’ GPAs directly from the schools.

Management’s Response:

Concur. Since the Audit took place, both our Taft and West Orange Branches, as a pilot program, have implemented the use of grade release forms, signed by parents of all members upon activating club membership. These forms state that the parents agree that their child’s school may release all grade, behavior, and attendance information to BGCCF. This grade release form was reviewed and approved by Taft NCF Senior Site Supervisor. This form is now a requirement for every youth’s file before he/she can participate in the BGC after-school program. If this form is well received by the parents at both branches, we will implement the use of these release forms at all CCC funded Clubs beginning with the 2004-05 school year.

With regard to core group members, our West Orange Branch has implemented two new procedures since the Audit that will help ensure all participants are reported properly as Core, Non-Core, or Service Only:

- Sign-in sheets will be updated monthly. Members who no longer attend will be taken off the roster
- Those children classified by BGCCF as “Other Youth Served” (children who are not Club members, but who are directly impacted by programs, activities, services, leadership and/or facilities provided by a BGC) will be reported as Service Only.

With regard to the After School Zone Program not being able to provide data relative to GPA and Truancy outcomes for 5% of youth in fall 2001 and 8% of youth in spring 2002, the following has been implemented: A line for student id number was recently added to the membership application. This addition will be program wide beginning with the summer 2004 registrations. As a result, come the

beginning of the 2004-2005 school year, we should be able to narrow down the discrepancy between core group members reported by BGCCF and the data retrieved by Orange County Public Schools.

5. Best Practices Relative to Sign-In Procedures Should Be Determined and Utilized at the Various After School Zone Sites

We were informed by one of the After School Zone Site Coordinators that the cumbersome sign-in process utilized at their location can take between 30-45 minutes to complete. While at another site, we were informed that staff members conducted a more efficient sign-in process in approximately 15 minutes. If excessive time is spent on the sign-in process, it reduces the amount of time available for program activities.

We Recommend the BGC evaluates the sign-in procedures used at the various middle schools and implements the most effective and efficient process at each location.

Management's Response:

Concur. Since the Audit, the school in question has changed their sign-in procedure to expedite the process. It is stressed to all Site Coordinators that sign-in should take no longer than 15 minutes due to the short time members have in the program.

**RECOMMENDATIONS FOR
IMPROVEMENT – Citizens' Commission
for Children**

**RECOMMENDATIONS
FOR IMPROVEMENT**



1. The CCC Should Document Efforts to Ensure the BGC Adheres to Contract Requirements

During our review, we noted that the BGC reported, on the quarterly output report submitted to the CCC, data indicating that they were not in compliance with the service code standards specified in Article I of the three NCF Contracts reviewed. For example, we noted the following data reported:

Service Code No.	Description	Required Level of Service	Reported Level of Service	Program Reporting Data
202	Academic Enrichment - Group	6-8 average participants per group	9-24 average participants per group	Taft BGC
202	Academic Enrichment - Group	6-8 average participants per group	40-53 average participants per group	West Orange BGC
702	Supervised Recreational Activities	12-15 youth per supervisor	41-64 youth per supervisor	West Orange BGC
802	Life Skills Training – Non-classroom	75% participation rate*	57%-73% participation rates	West Orange BGC

* - at least 75% of the participants attended 75% or more of the classes or activities.

Although it is understandable that some of the service centers would not always meet the required level of service, there was no evidence that the CCC noted and addressed most of the non-compliant data reported by the BGC. According to the CCC’s Agreed Upon Procedures, each quarterly output report should be reviewed for compliance with Service Standard requirements listed in the most recent version of the CCC’s Service Code document. Criteria for compliance include complete and accurate listings of reported data required for the Service Code as well as information in report data conforming to Service Code requirements.

We Recommend the CCC obtains documented evidence as to the cause and remedy of reported data that is not in compliance with contractual terms.

Management's Response:

Concur. The CCC is reviewing data reports from each program on a regular basis. Discrepancies between reported data and Agreed Upon Procedure (AUP) standards are spotted by CCC desk audits. Written results of the desk audits are sent to each agency representative with a request for corrective action. The corrective action plan is required to include reasons for the discrepancy and the specific plan of action to remedy said discrepancy. A memo will be sent to each agency representative formalizing this process.

2. CCC Should Implement Minimum and Maximum Staffing Levels in the BGC Contracts

Article II of all contracts reviewed provides for the County to reimburse actual expenses of the BGC, including staffing costs for certain programs. Our review of the contracts revealed that there was no minimum or maximum staffing levels provided for in the contracts. The BGC's Site Coordinator Manual states, "All activities must be conducted with a maximum ratio of one (Activity Instructor) to 20 (participants) and field trips must be conducted with a maximum ratio of one (Activity Instructor) to ten (participants)." For a judgmentally selected sample of four middle schools, we reviewed the timesheets and attendance rosters from November 2001 and July 2002. We noted the sites reviewed were overstaffed by three or more personnel for 46 percent (62 out of 134) of the days reviewed as noted in the chart on the following page.

**RECOMMENDATIONS
FOR IMPROVEMENT**



Number of Staff Over the Required Ratio	Number of Days Overstaffed				
	Lakeview	Meadowbrook	Ocoee	Piedmont	Total
3 staff over	5	0	5	0	10
4 staff over	0	5	4	7	16
5 staff over	2	10	2	2	16
6 staff or more over	1	18	0	1	20
Total	8	33	11	10	62

Although, we were informed that some of these differences could be the result of the staff not recording all children who attend for only one day, it is unlikely this would account for all of the differences. We are sensitive to the BGC’s need to ensure participants are adequately supervised; however, based on the above data, it appears the staffing levels are greater than needed at times. This results in higher staffing expenses and diverts funds from other aspects of the program.

The CCC currently monitors the staff-to-youth ratios used by the BGC in order to ensure compliance with Florida Statute 402.27 (4)(a) and has addressed the over-staffing issue with the BGC on multiple occasions. The established standards for staff-to-youth ratios should be documented in the applicable contracts and continue to be monitored by the CCC.

We Recommend the CCC documents the established standards for staff-to-youth ratios in the applicable contracts. We further recommend the CCC continues to monitor the staffing levels at the various After School Zone Program sites.

Management’s Response:

Concur. The CCC upholds its contracted providers to the State established standard of care for staff-to-youth ratios

found in Florida Statutes 402.27 (4)(a). The contracts are being amended to reflect this requirement. Currently, the BGC are in compliance with the State established minimum standard. The youth to staff ratio for BGC programs are 1:20 and 1:10 for field trips and other off-site activities.

The CCC conducts regular site visits and audits for compliance with contract requirements. The CCC will continue to monitor the BGC regularly for compliance with this standard.

3. Inventory Records Should Contain All Capital Equipment Purchased with Contract Funds

The capital equipment inventory report received from the CCC did not include \$35,000 in capital equipment purchased by the BGC with contract funds in September 2001 and September 2002. All of these items were over the \$750 level for recording a County asset, and none were reported for recording in the Comptroller's Property Department records. The contracts under review state, "Upon termination of the contract, all County-reimbursed equipment and material must be returned to the County." Without a complete record of capital assets purchased with contract funds, the County would be unable to ensure all necessary items are returned should the contractual relationship be terminated.

We Recommend the CCC prepares and maintains an inventory listing of all capital equipment purchased with contract funds. We further recommend that the CCC work with the Comptroller's Property Accounting Division to ensure the noted items are properly added to County asset records.

Management's Response:

Concur. The CCC concurs that inventory records should contain all capital equipment purchased with contract funds and have implemented measures that address this concern. We have reinforced our policy on the purchases of Capital

RECOMMENDATIONS FOR IMPROVEMENT



Audit of the Boys and Girls Clubs
of Central Florida, Inc

Equipment. Since our contracts are now units of service, this alleviates our internal staff to conduct fiscal monitors of all agencies where the purchase of equipment is part of the monitoring tool. We have also updated our policy and procedures for inventory.

In reply to the equipment that was purchased with CCC funds and was not inventoried, the CCC and Property Accounting staff visited the BGC and tagged all equipment purchased with County funds that had a unit value of \$750 and above. These items are now on our inventory.