

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

**Report by the  
Office of County Comptroller**

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**Report No. 413  
February 2011**

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February 9, 2011

Teresa Jacobs, County Mayor  
And  
Board of County Commissioners

We have conducted a follow-up of the Audit of the Boys and Girls Clubs of Central Florida, Inc. (Report No. 347). Our original audit included the period of October 1, 2001 to September 30, 2002. Testing of the status of the previous Recommendations for Improvement was performed for the period October 2008 through September 2009. In addition, certain matters occurring during 2010 were also reviewed.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The accompanying Follow-Up to Previous Recommendations for Improvement presents a summary of the previous conditions and the previous recommendations. Following the recommendations is a summary of the status as determined in this review.

During our review, we noted that all of the applicable Recommendations for Improvement were implemented or partially implemented. **We commend** the Boys and Girls Clubs of Central Florida, Inc. as well as the Citizens' Commission for Children Division for their efforts. We also appreciate the cooperation of their personnel during the course of the audit.

Martha O. Haynie, CPA  
County Comptroller

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

**IMPLEMENTATION STATUS OF  
PREVIOUS RECOMMENDATIONS  
FOR IMPROVEMENT**

FOLLOW-UP OF THE AUDIT OF THE BOYS AND GIRLS CLUBS OF CENTRAL FLORIDA, INC.  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT -  
BOYS AND GIRLS CLUBS OF CENTRAL FLORIDA, INC

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
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.	✓			

FOLLOW-UP OF THE AUDIT OF THE BOYS AND GIRLS CLUBS OF CENTRAL FLORIDA, INC.  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT –  
CITIZENS' COMMISSION FOR CHILDREN

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
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

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## INTRODUCTION



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

### Scope and Methodology

We have conducted a follow-up of the Audit of the Boys and Girls Clubs of Central Florida, Inc. (Report Number 347). Our original audit included the period of October 2001 to September 2002. In addition, certain matters occurring during fiscal year 2003-04 were also reviewed. Testing of the status of the previous Recommendations for Improvement was performed for the period October 2008 through September 2009. In addition, certain matters occurring during 2010 were also reviewed. Our follow-up audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

We interviewed personnel with the Boys and Girls Clubs of Central Florida, Inc. (BGC) and the Citizens' Commission for Children Division (CCC) of the Family Services Department. We also reviewed source documents and performed the tests necessary to determine the implementation status of the previous recommendations. We have described the specific methodologies utilized during our review in the implementation status of each recommendation in the Follow-Up to Previous Recommendations for Improvement section of this report. After School Zone (ASZ) contract numbers Y9-4015 and Y10-4013 and Neighborhood Center for Families (NCF) contract numbers Y9-4000 and Y10-4000 were included in our review.



**FOLLOW-UP TO PREVIOUS  
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**

During the prior audit, we noted the BGC did not consistently retain source data (physical sign-in sheets) used to record student attendance relating to the After School Zone (ASZ) contract.

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

**Status:**

Implemented. We scanned the sign-in sheets for the time period preceding the outcomes report for the 2009 – 2010 contract period, due February 19, 2010, and confirmed that the sign-in sheets were available for the four middle schools (Freedom, Lakeview, Ocoee, and Wolf Lake) included in our sample.

**2. Revenue Collected From County Funded Programs Should Be Reported to the County**

During the prior audit, we noted that fees collected by the BGC for programs funded by the County were not disclosed to the County on the monthly budget reports.

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

**Status:**

Implemented. We reviewed the ASZ and NCF (Neighborhood Center for Families) Quarterly Unit of Service Reports and noted that fees collected for programs funded by the County for the 2009 contract year were reported quarterly as required.



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

During the prior audit, we noted the BGC expensed merchandise to the County that was later sold by the BGC. In addition, the BGC charged the County a scholarship fee for merchandise previously expensed.

**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.

**Status:**

Not Applicable. The original audit included a Cost/Reimbursement contract with line item expenses. Currently, a Unit of Service contract is used wherein the BGC is only paid for services delivered and accepted based on a unit price; as such, line item expenses are not used.

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

During the prior audit, the following was noted relative to program data reported by the BGC for core and non-core participants:

- A) The Taft BGC did not report the grade point averages (GPA) for 45 percent (64 of 143) of core group members.
- B) The Master Member List for the West Orange BGC did not accurately reflect the total number of clients served or number of core group participants. The Master Member List 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.

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## STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT



Follow-Up of the Audit of the  
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- C) As a result of missing student identification numbers, the ASZ 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.

**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.

**Status:**

- A) Partially Implemented. We reviewed participant records and verified that the status (core / non-core) and achievement of the relative program specific outcome results was reported accurately for a sample of ten participants from each of the following four NCF programs: Engelwood Teen Mentor, Pine Hills Haitian Outreach, Taft BGC Youth Program and the Union Park ESOL. Also, we verified that the total number (355) of core participants reported by the NCFs agreed with the number included in the Annual Evaluation report prepared by the CCC. No exceptions were noted.

In addition, we reviewed the daily sign-in sheets for ten dates from each of the four middle schools listed above in the Status of Previous Recommendations No. 1 for ten students and noted that the status of all (40 of 40) of the students was accurately reported and only 2.5 percent (390 of 400) of the ASZs daily attendance records did not agree with the data recorded by the BGC. Further, we compared the total number of core participants submitted by the ASZs for



the GPA and Truancy program outcome evaluations for the second semester of the 2008 – 2009 school year and noted that four percent (14 of 385) of the GPA and one percent (6 of 425) of the Truancy core participants were not included in the CCCs evaluation results due to missing student data. However, we also noted that the overall goal of 80 percent of participants meeting the outcomes would not have changed had the students that were left out not met the GPA or Truancy outcomes.

- B) Implemented. We confirmed the use of the Authorization for Release of School Records form developed by the NCFs to obtain parental consent for release of student records directly from the schools. In addition, we verified that a line for the participant's student identification number was added to the BGC Membership Information Form used by the ASZs.

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

During the prior audit, we were informed by one of the ASZ Site Coordinators that the cumbersome sign-in process utilized at their location can take between 30-45 minutes to complete.

**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.

**Status:**

Implemented. Evaluation of the sign-in process at each of the middle schools was confirmed through interviews with BGC managerial personnel. Also, we observed the sign-in process at the sample of four ASZ locations listed above in Status of Previous Recommendations No. 1 and confirmed that the process took 15 minutes or less at each location.

**FOLLOW-UP TO PREVIOUS  
RECOMMENDATIONS FOR  
IMPROVEMENT – CITIZENS'  
COMMISSION FOR CHILDREN**

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

During the prior audit, we noted that although the BGC reported data to the CCC indicating that they were not in compliance with the service code standards specified in Article I of the three NCF Contracts reviewed, there was no evidence that the CCC noted and addressed most of the non-compliant data reported.

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

**Status:**

Implemented. We reviewed the GPA and truancy reports for the second semester of the 2008 – 2009 school year for compliance with the contracted outcomes of the four ASZ sample locations listed above in Status of Previous Recommendations No. 1. No exceptions were noted.

Also, we reviewed the Annual Evaluation reports for compliance with the agreed upon outcomes stated in the Program Data Forms of the four NCF sample programs listed above in the Status of Previous Recommendations No. 4. Program Data Forms contain the specific program outcomes agreed upon by the NCF. No exceptions were noted.

Further, as noted in No. 2 below, we confirmed that the CCC is obtaining documented evidence as to the cause and remedy of reported data that is not compliant with contracted terms.

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

During the prior audit, we noted that the BGC's Site Coordinator Manual requires that "All activities must be

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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).” However, no minimum or maximum staffing levels were included in the contracts.

Also, a review of the timesheets and attendance rosters from November 2001 and July 2002 for a sample of four middle schools revealed that the sites were overstaffed by three or more personnel for 46 percent (62 out of 134) of the days reviewed.

**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.

**Status:**

Implemented. We reviewed the current 2009 – 2010 ASZ and NCF contracts (Y10-4013 and Y10-4000, respectively) and noted that both contracts contained a standard staff-to-youth ratio. Also, we verified that a staff-to-youth evaluation was prepared for each site during the 2008 – 2009 contract year and that each of the eight (out of 13) ASZ sites that did not meet the staff-to-youth ratio submitted a Staffing Level Action Plan explaining how the appropriate ratio would be achieved.

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

During the prior audit, we noted that the capital equipment inventory report received from the Citizens’ Commission for Children (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



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**STATUS OF PREVIOUS  
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reported for recording in the Comptroller's Property Accounting Division records.

**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.

**Status:**

Implemented. We verified that the property noted during the previous audit period had been included in both the CCC and the Comptroller's Property Accounting Division inventory records. We did not note any additional capital equipment purchases since the prior audit during our testing.