

OFFICE OF THE CITY CONTROLLER



PARKS AND RECREATION DEPARTMENT

**AFTER SCHOOL ACHIEVEMENT PROGRAM
CONTRACT COMPLIANCE AUDIT OF
BOYS AND GIRLS CLUB OF GREATER HOUSTON**

Annise D. Parker, City Controller

Steve Schoonover, City Auditor



OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
TEXAS

ANNISE D. PARKER

April 21, 2005

The Honorable Bill White, Mayor
City of Houston, Texas

SUBJECT: Parks and Recreation Department (Department)
Contract Compliance Audit of the Boys and Girls Club-Clayton Branch
After School Achievement Program Services (Report 05-07)

Dear Mayor White:

The City Controller's Office Audit Division has completed a contract compliance audit of the Boys and Girls Club-Clayton Branch After School Achievement Program services (ASAP). The audit objective was to determine whether the Boys and Girls Club complied with contract terms during the 2003-2004 school year. The primary focus was to assess individual program related expenses to determine if they were appropriate, adequately supported, and in compliance with contract terms and federal regulations.

The report, attached for your review, concluded that the Boys and Girls Club complied with ASAP contract terms and federal regulations. The auditor's procedures revealed no reportable findings in the audit areas analyzed and tested. Draft copies of the matters contained in the report were provided to Department and Boys and Girls Club personnel.

We commend the Boys and Girls Club management for providing proper documentation in a timely and professional manner. Also, we appreciate the cooperation extended to our auditors by both Department and Boys and Girls Club personnel during the course of the audit.

Respectfully submitted,

Annise D. Parker
City Controller

xc: City Council Members
Anthony Hall, Chief Administrative Officer
Michael Moore, Chief of Staff, Mayor's Office
Joe Turner, Director, Parks and Recreation Department
Judy Gray Johnson, Director, Finance and Administration Department

901 BAGBY, 8TH FLOOR • P.O. BOX 1562 • HOUSTON, TEXAS 77251-1562
PHONE: 713-247-1440 • FAX: 713-247-3181
e-mail: controllers@cityofhouston.net

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SCOPE AND PURPOSE

We have completed a contract compliance audit of the After School Achievement Program administered by the Clayton Branch of the Boys and Girls Club (Boys and Girls Club) at their 1919 Runnels location. The period audited was the 2003-2004 school year. The audit objective was to determine whether the Boys and Girls Club complied with the terms of its contract. The primary focus was to assess individual program related expenses to determine if they were appropriate, adequately supported, and in compliance with contract terms and federal regulations. Due to the audit period being the 2003 – 2004 school year, we were unable to make unannounced visits of scheduled activities to verify that programming actually occurred as indicated on Program Components Reports.


The scope of our work did not constitute an evaluation of the overall internal control structure of the Boys and Girls Club at their 1919 Runnels location or their internal controls related to the contract. The scope of the audit was limited to determining whether program related expenses were appropriate, adequately supported, and in compliance with contract terms and federal regulations. This audit was executed in accordance with Generally Accepted Government Auditing Standards (GAGAS).

CONCLUSION

Based on the results of the audit, we conclude that the Boys and Girls Club complied with ASAP contract terms and federal regulations, in the areas tested, during the school year 2003 - 2004.


Scott Haiflich
Auditor-in-charge


Ken Teer
Audit Manager


Steve Schoonover
City Auditor

INTRODUCTION

During the 2003-2004 school year, the Boys and Girls Club was in their fourth year of providing ASAP services at the 1919 Runnels location. Their grant amount was \$20,000, which required in-kind and cash matches of \$10,000 and \$20,000, respectively. Under the terms of the contract, they were to provide services to participants in four component areas: Academic Enhancement, Personal Skills Development, Enrichment, and Community Involvement. The contract required a minimum average daily attendance of 50 participants. Programming was to be provided for at least two hours per day and until at least 5:50 pm, on at least four weekdays while school was in session.

The Boys and Girls Club received program funds on a reimbursement basis by submitting reimbursement requests with supporting documentation attached for allowable expenses incurred. In addition to reimbursement requests, periodic reports were required providing statistical information such as the total number of participants enrolled, average daily attendance, number of participants from low-income and moderate income households, the ethnic breakdown of participants, program activity, and the percentage of students with improved grades, school attendance and behavior.

COMMENDATION

Our audit procedures revealed no reportable findings in the audit areas analyzed and tested. We found ASAP related documentation to be very well maintained. The persons who created and maintained financial and program related documents reacted to our requests for information in a timely and professional manner. In fact, the majority of the documents we needed for audit purposes were assembled and waiting for the auditors when they arrived. We greatly appreciate the knowledgeable and professional approach that program staff took toward the audit and the assistance we received.