



# City of Norfolk

**TO:** Honorable Council Members ..... **FROM:** John H. Sanderlin, Jr., City Auditor *JS*  
Department of Recreation, Parks and Open Space  
**DATE:** August 22, 2016 ..... **SUBJECT:** (Audit of the Before and After School Program) .....

Please find attached our final audit report on the Before and After School Program in the Department of Recreation, Parks and Open Space. Should you have any questions please feel free to contact me at 664-4045.

cc: Marcus Jones, City Manager  
Wynter Benda, Deputy City Manager  
Darrell Crittendon, Director of Recreation, Parks and Open Space

**Department of Recreation,  
Parks and Open Space**

**City of Norfolk  
Office of the City Auditor**

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**Audit of the Before and After  
School Program**

Audit Report No. 17-1R

August 22, 2016

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**Executive Summary**

We completed an audit of the Department of Recreation, Parks and Open Space (RPOS) Before and After School program. Our audit objective was to determine the efficiency and effectiveness of the program and the adequacy of management controls, specifically with emphasis on controls over the payment receipt process. Our audit covered FY14 activities. We were delayed in issuing our report due to heavy workload and staff turnover.

The Before and After School program assists working parents of the City by providing a safe and structured recreational program for their children enrolled in kindergarten through fifth grade in Norfolk Public Schools. RPOS staff members at six centers provide this service during the school year before and after school hours to include non-school session days such as parent-teacher conference days, teacher work days, spring break, etc. Each year approximately 400 - 450 children participate in the program that includes activities to promote both a healthy body and mind.

As a fee-for-service program of RPOS, revenue from the Before and After School program is deposited into the general fund of the city. The FY14 revenue budget for the program along with the related Summer Camp program was \$450,000. The FY14 revenue budget for RPOS was \$1,378,500

and its expenditure budget was \$18,018,941.

Although our audit revealed programmatic and financial management issues, we recognize that the Before and After School program is not a major program of the city nor is it a state or federal program subjected to heavy regulation or monitoring. The program is strictly geared to meet a need in the community to enhance the well-being and economic interest of residents. Therefore, our results should be considered from that perspective and reviewed more as opportunities for improvement as the program grows.

Based on enrollment levels and the enthusiasm we observed both on the part of participants and program staff, the program is well received. While acknowledging the efforts of the hardworking and dedicated RPOS personnel associated with the program, we do note that certain financial and operational aspects of the Before and After School program came to our attention that impact its efficiency, effectiveness, and internal control system and present them in summary as follows:

- The recreation software management system (RecTrac), used by RPOS to promote consistency and uniformity of its activities and programs as well as assist in the internal control functions of process monitoring of recreation centers activities and programs, has not been fully implemented at all Before and After School program sites.
- Revenue for the Before and After School program and for the Summer Camp program could not easily be identified, since both are posted to the same revenue account and are not noted individually.

- Before and After School program costs were not maintained separately from the regular operating costs of the hosting recreation and community centers, which also provide fee-for-service recreational programs and are available for private rental use.
- Financial processes necessary to adequately monitor and manage revenue for the Before and After School program should be more effectively utilized.
- The program lacked standardization in certain areas of operational processes and documentation management.
- There was the absence of ongoing structured process of program review and evaluation.

Details of the observations are presented in the observations section of this report.

We met with RPOS management on May 23, 2016 to discuss the results of our audit. Management concurred with our conclusions and recommendations and provided their responses which are included in this report. The audit was conducted by former Assistant City Auditor Tim Haycox under the direction of City Auditor John Sanderlin. We appreciate the courtesies and cooperation extended to us during the audit by the department.

## Background

The mission of the Before and After School program is to provide a safe and structured recreational program for children ages five to twelve who are enrolled in Norfolk Public Schools. The program is held at six recreation centers and the hours of operation are school days from 6:30 a.m. until the school day commences and from the end of the school day until 6:00 p.m. and during certain non-school session days such

as parent-teacher conference days, teacher work days, spring break, etc. These centers are adjacent to elementary schools and, during school days, the children are escorted to and from the recreation centers for each session. The program is staffed by RPOS personnel who are responsible for program content and implementation. Program activities include the following areas:

- Cultural enrichment
- Health and physical activities
- Outdoor and environmental education
- Personal development and life skills
- Social enhancement

At full enrollment, some 450 children, potential annual revenue for the Before and After School program is in the range of \$390,000 - \$430,000 depending on the mix of session enrollments. There is a \$20 weekly charge for attending either the before or after school session and a weekly charge of \$30 for attending both sessions.

Enrollment and ongoing financial accounting for the participants is managed by recreation center staff. Funding for the costs of the program is provided through the annual RPOS general fund appropriation for recreation center costs, while revenue received for attendance and late fees is accounted for within a revenue object code shared with the Summer Camp Program. Attendance fees are charged at \$20 per child per week for either the before school session or the after school session and \$30 per child per week for enrollment in both sessions. Fees for late payments are \$10 for the first occurrence and \$15 for the second occurrence, with the third occurrence resulting in termination of participation in the program. There is also a \$5 fee for late pick up of the child for each fifteen minutes late with the program participation terminated after three occurrences.



At the time of our audit, enrollment in the program for a three-year period was as follows:

	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Before School only	54	47	29
After School only	108	109	117
Both Before and After School	<u>244</u>	<u>289</u>	<u>264</u>
Total	<u>406</u>	<u>445</u>	<u>410</u>

For the same period (FY11-FY13), revenue budget to actual was as follows:

	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>
Budget+	\$445,000	\$300,000	\$455,000
Actual+	335,554	418,216	457,028
<b>Difference-Over (Under)</b>	<u>\$(109,446)</u>	<u>\$118,216</u>	<u>\$2,028</u>

+Amounts include revenue for the Summer Camp Program.

### Objective, Scope and Methodology

The audit, covering FY14 activities, had as its objective to determine (1) the efficiency and effectiveness of the program and (2) the effectiveness of the related management controls with emphasis on controls over the payment receipt process. To accomplish our objective, we gathered information to have an understanding of the program and its processes through interviews, site visits and a review of policies and procedures. We also examined revenue related transactions on a judgmental sample basis, verified the compliance of actual business practices with prescribed procedures, and surveyed program participants (parents/guardians) to assess the level of customer satisfaction.

In addition, we considered the following:

- 1) whether transactions were properly recorded and accounted for,
- 2) transactions were in compliance with program regulations and requirements, and
- 3) assets are safeguarded against loss from unauthorized use or disposition.

Because we were not able to perform a revenue to cost comparison, our audit was limited in this regard. Specifically, program costs were not accounted for separately from general operating costs of the hosting recreation centers. This precluded us from assessing the overall cost of the program and performing a cost-benefit analysis. In addition, revenues generated from the Summer Camp program were not tracked separately from the Before and After School program that further hampered our efforts to conduct a proper cost analysis.

We conducted this performance 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 conclusion based on our audit objective. We believe that our evidence provides a reasonable basis for our findings and conclusions based on our audit objective.

### Conclusion

The Before and After School program is a municipality-operated recreational program which, under the Welfare/Social Services Section of the Code of Virginia, is exempt from the requirements for state licensure as a child care provider. The program areas are defined as:

- Cultural enrichment
- Health and physical activities
- Outdoor and environmental education
- Personal development and life skills
- Social enhancement

Latitude is given to the center supervisors in the content and scheduling of the program activities. Such latitude allows for the

tailoring of the program to better meet each center's participant demographics and the number of children enrolled, which can range from 50 to 80 per center. During the audit we were provided with a program outline that provides general guidance as to suggested activities and their duration.

In regards to the financial administration of the program, RPOS has established policies for the handling of payments and we found general compliance with these procedures, constituting effective control measures. The Before and After School program Parent Handbook sets forth certain financial aspects of the program, such as fees and payment dates. The RPOS Cash Handling Policy directs the process for the handling of program payments. This policy provides for payment acceptance only in the form of check or money order although \$10 or less in cash can be accepted. Deposits are to be made no later than two business days after receipt of payment. A receipt is to be provided to the payer. Funds are to be kept in secure storage until such time as they are remitted to the City Treasurer. Our audit found, with minor exceptions, general compliance with the RPOS Cash Handling Policy.

Assets of the Before and After School program are of two types: financial and non-financial. Financial assets consist of the payments received for program participation, including late fees which are received in the form of checks or money orders, except when cash is received for minor amounts of \$10 or less, which is limited to late payment and pickup fees. Non-financial assets include the city-owned recreation center facilities where the program is operated and recreation program-related items such as games and game-type items, and arts and craft items.

At the time of our audit, RPOS had undergone several changes in leadership because of the departure of the Division Head of Recreation and Leisure Services and the Superintendent of Recreation and Youth

Services. While these changes did not directly impact the day-to-day operation of the Before and After School program, they left a temporary void in the upper level management and supervision of the program. As an aftermath of the leadership void, we were told by management that certain procedures were being followed at the centers and the Business Office, although we found in our audit that they were not. For example:

- a. Site visits to centers were infrequent
- b. Customer surveys were not maintained
- c. Daily tracking of attendance and participation was not provided for review

Moreover, our audit disclosed a few areas in the program that need to be enhanced to improve its efficiency and effectiveness and management controls. Our recommendations to address our observations are detailed below in the Observations and Recommendations section of this report. While we believe our observations and their impact on the program do not have critical significance, there is the potential that their importance could increase with future expansion of the program and increases in enrollment.

### **Observations, Recommendations and Management Responses**

We found seven areas of improvement that will enhance the overall Before and After School program. These enhancements are as follows:

- Developing a program standard for RecTrac program usage and complete implementation at all centers that utilize the program.

- Posting revenues consistently and increased management of revenues.
- Separately identifying revenues for both the Before and After School program and the Summer Camp program.
- Identifying program expenditures (costs).
- Implementing a management operational and financial monitoring and review process for the program.
- Adopting program-wide financial and operational standards, particularly, consistency in certain documentation aspects.
- Implementing a structured process to review and evaluate the program.

Details surrounding each enhancement area follow below.

**A. The RecTrac recreation management program had not been fully implemented at all Before and After School program sites.**

We found RecTrac, the recreation management system which was purchased in 2002 by RPOS for its recreational activities and programs, was not fully implemented at all centers running the Before and After School program. As a result, RecTrac was not being used to promote consistency and uniformity nor assist in monitoring program operation and results. During our audit we acknowledged management's commitment to implementing RecTrac for both financial and operational aspects of the Before and After School program. In an earlier audit by our office of the entire department of RPOS in 2007, we commented on the need for the usage of RecTrac. During this audit we were disappointed to find that implementation had not yet been completed and we noted a lack of structure and sense of urgency in

carrying forward the remaining work of implementation.

We strongly encourage management in its effort to direct and complete the program-wide implementation of RecTrac as this will foster uniformity of process, both financial and operational, across the centers and facilitate management's efforts of program monitoring and reporting.

1. **Recommendation:** We recommend that RPOS management develop a Before and After School program standard for the RecTrac program usage and complete implementation at all centers hosting the program.

**Management's Response:**

See Appendix for response to the above recommendation.

**B. Centers did not post revenue consistently to established accounts and also financial processes necessary to adequately monitor and manage revenue for the Before and After School program could be more effectively utilized.**

Each center is directed to remit and post revenue to their subaccount code within the single revenue object code 4235, which is also the account to which revenue for the Summer Camp Program is recorded. We found ten entries totaling \$1,824 in FY14 for which there was no subaccount codes. We also found that one center (Fairlawn) was using the subaccount code of another center (Crossroads). We attributed this to the lack of proper reconciliations.

The Business Services office in RPOS prepares spreadsheet documentation based on the City Treasurer's cash receipt forms, which serve as deposit records, to track and account for revenue. The practice of using a spreadsheet was established because although revenue data for each center, with the exceptions noted above, is available in the American Management Systems

Advantage (AMS), it is not in the form of a standardized report. Therefore, due to this lack of report availability, using spreadsheets has been the best option.

We traced a number of entries from the spreadsheets to postings in AMS. We noted, however, that these spreadsheets are not reconciled back to AMS, but rather verified by tracing amounts to the amounts reported in AMS. A reconciliation process would have revealed the postings without the subaccount codes and the miscoding between the two centers mentioned above. Additionally, the center-by-center financial data (the spreadsheet results) is not shared with or reported to management.

We were not able to determine a managerial purpose of the spreadsheet preparation process since the data was not reviewed, reconciled or provided to management. If the spreadsheet had been used in this manner it would have served as a great mechanism for reporting revenue by center. This especially is a better solution until RecTrac is fully functional. Also, the AMS provides another option by using subaccounts to post revenue. During the audit we informed management that such detail reporting information, by center, is available from the AMS as a created data history query.

The lack of verification of the data on the spreadsheets and not forwarding the information to management resulted in not having processes in place for the review and monitoring of participant payments, which includes late payments and late pickup fees. Program policy states that three late payments of the weekly fee would result in termination of participation in the program. We did not find processes in place to manage this at either the center or department business office level. An effective payment monitoring process would reduce the possibilities of fee non-payment, revenue shortfalls and participation in the program by ineligible persons.

**2. Recommendation:** We recommend that, until RecTrac is fully functional, management review and properly utilize the spreadsheet accounting process for reporting revenue by center.

**3. Recommendation:** We recommend the AMS subaccount posting of revenue is used to assist in reporting on revenues.

**Management's Response:**

See Appendix for response to the above recommendations.

**C. Proceeds from the Before and After School program and the Summer Camp program are both posted to the same revenue account and are not noted separately (no process or method for differentiating between revenue sources) and lack a comprehensive budget process.**

There is no process for identifying Before and After School and Summer Camp program revenue separately. As a result, both the Before and After School program and the Summer Camp program share the same revenue account.

In AMS, the general ledger account 4235 is used for reporting both Before and After School and Summer Camp program revenue. While subaccount codes are used to identify the centers making the deposits, there is no differentiation between the two programs departmental financial or management reports or a way to distinguish them separately in the City's financial system. Therefore, management and evaluation of the programs are hindered as a method of separately identifying revenue for the two programs which presents a challenge for effective program monitoring and management. It appears the emphasis on providing services has overshadowed accounting for the particulars of the program and management has not foreseen the benefits for such accounting.

In addition, the current revenue budget preparation process includes usage of current year revenue-to-date amounts, applying an estimate for the remainder of the year and the subjective determination of whether a percentage increase should be applied for the upcoming year. Such a process considers that current year revenue is reasonable and acceptable and does not directly relate to expected revenue calculated from projected participant enrollment. Enrollments for fiscal years 2011 through 2013 have ranged between 400 and 450 children with no changes in the fee schedule during that time.

**4. Recommendation:** We recommend the Before and After School and Summer Camp program revenue be individually identified by establishing a mechanism to separately report the revenue from the two programs.

**5. Recommendation:** We recommend that management implement an enrollment-based approach to the revenue budget process for the program and use the same approach for the Summer Camp program, thereby, facilitating the monitoring and management of revenue received from the centers for both programs.

***Management's Response:***

See Appendix for response to the above recommendations.

**D. Before and After School program costs were not maintained separately from the regular operating costs at the various recreation and community centers.**

We found expenditures made for the Before and After School program were included in the operating costs of the various recreation and community centers that host the program. The centers also included expenditure payments made to support other programs such as fee-for-service recreational programs and private rental

use. With the absences of a developed method of assigning costs to the Before and After School program, management is unable to evaluate the cost-effectiveness of the program against its benefits. Management viewed the program as service to community without placing emphasis on formal programmatic aspects of running the program.

**6. Recommendation:** We recommend consideration be made to track the operating cost of the Before and After School and Summer Camp programs for strategic and program planning.

***Management's Response:***

See Appendix for response to the above recommendation.

**E. A process did not exist for the monitoring of participant payments.**

Although management has been active in certain aspects of financial transaction and process review, we did not find processes in place for the reviewing and monitoring of participant payments, including late payment and late pickup fees nor a policy or procedure for reporting them.

Management's actions included the conducting of periodic cash handling reviews, which are performed by Business Office personnel. During these reviews, inquiries are made of center personnel as to processes in place and usage for the handling of payments received and transaction testing is performed by tracing a sample of transactions to the receipt books at the center and to the City Treasurer's cash receipt remittance forms. We commend management for performing these reviews. We did not, however, find processes in place for reviewing and monitoring participant payments, including late payment and late pickup fees nor a policy or procedure for reporting them and also monitoring the timely remittance of payments to the City Treasurer.

Program policy states that three late payments of the weekly fee would result in termination of participation in the program, although we did not find processes in place to manage this at the center level nor monitor it at the Business Office. Late fees of \$10 for the first time late and \$5 for late pickup, can be paid in cash because they are below an established \$10 RPOS maximum, over \$10 requires payment by check or money order. Acceptance of cash payments presents a risk that must be adequately addressed by management in procedural guidance and ongoing reviews and monitoring processes.

**7. Recommendation:** We recommend management consider implementing verification processes that confirm enrollment information with payment information and determine and verify methods used by the centers to assure the timeliness of participant payments and the appropriateness of application, recording and remittance of late charges.

**8. Recommendation:** We recommend management regularly monitor the timeliness of center remittances of payments to the City Treasurer and the centers management of amounts owed by participants, using the ability of RecTrac to assist in these processes to the extent possible and policy guidance developed accordingly.

***Management's Response:***

See Appendix for response to the above recommendations.

**F. The program lacks standardization or consistency in certain areas of operational processes and documentation management such as the transfer of students, enrollment records, and training requirements.**

While we found centers to have a policy of limited and controlled access during program hours, we did not find a standard process in place for acknowledging or

documenting the transfer of the children from the center in the morning to the school and receiving them from the school in the afternoon.

The process in place for management of participant attendance in the form of required parent or guardian sign in and sign out sheets covers the acceptance of the participant at the beginning of the morning session and release of the participant from the afternoon session. After each morning session the children are transferred from the center to the school. In the afternoon the process is reversed. Although we found this process overall acceptable and an effective process for management of participant attendance, we did not observe custodial transfer of program participants to and from the affiliated elementary school.

Secondly, we found differences among the centers in their methods of managing and safeguarding personal information in that the location or accessibility of records were guided by convenience and business need, without consideration of limited access of information pertaining to program participants. As a part of the enrollment and ongoing operational processes, certain information of a personal and confidential nature must be obtained from participants and managed by center personnel. This information is included in the enrollment packet and includes child name, address, birthdate, and parental, medical and emergency contact information.

Some centers kept this documentation in a secure location, such as an office drawer, while others kept it in the daily log book that was readily accessible by every parent when signing their child in or out. One center took this information offsite during fieldtrips for the purpose of having participant emergency contact information available. However, accessibility to certain personal data and information should be strictly controlled, to avoid a breach or compromise of personal and confidential information. While we recognize that consideration should be made

for the different centers and their needs relative to the number of children enrolled in the program, certain standards of documentation and documentation management should be established and applied across the program at all locations. Taking such measures will acknowledge the need for confidentiality and limited access to personal information.

Lastly, we noted annual training requirements for program staff are often met by opportunities provided by RPOS but we found inconsistencies from center to center in the documentation and processes used to monitor and record annual training requirements of the program. As a result, the possibility exists for noncompliance with training requirements. Having a standardized process for managing training would reduce this risk.

As a part of providing and maintaining a safe and healthy environment and effective leadership for children's activities, certain minimum levels of staff training and certification are required for the Before and After School program. Full-time staff are required to have 40 hours of annual training and part-time staff are required to have 20 hours annually. Training includes the areas of health (CPR, first aid, blood-borne pathogens, etc.), program activities and childhood development. Such training and certification opportunities are provided to the program staff, however, we found the uniformity of such documentation to be insufficient. Certain of these certifications, having expiration dates, are time-sensitive and RPOS does not have a process in place to monitor staff for either the attainment or status of such certifications. The lack of uniformity in the maintenance of such training documentation is a potential liability for the program. We understand that such records are to be maintained at the center and are the responsibility of the site supervisor.

**9. Recommendation:** We recommend management consider the adoption of a

protocol for the process of custodial transfer of program participants to and from the affiliated elementary school.

**10. Recommendation:** We recommend management direct standards of documentation and documentation management be applied across the program at all locations.

**11. Recommendation:** We recommend management consider developing and implementing uniform document maintenance standards that limits access of information pertaining to program participants to avoid a breach or compromise of personal and confidential information.

**12. Recommendation:** We recommend management provide guidance by establishing policies and procedures for the management of staff training and certification and supporting documentation.

**Management's Response:**

See Appendix for response to the above recommendations.

**G. There was a lack of ongoing structured process of program review and evaluation.**

We found a lack of familiarity by management with certain processes of the program and knowledge as to whether such processes were indeed functioning. Evidence of this was found in the statements by management regarding periodic reporting by centers, certain standards of documentation and document management, and training and financial accounting processes. Regarding feedback as to the program's effectiveness and operation, participant and/or parental opinion surveys often prove beneficial in providing an objective critique of program operations, its strengths and weaknesses and areas for improvement. We understand that such

surveys have not been administered for the Before and After School program.

**13. Recommendation:** We recommend that management be more actively engaged in the operational aspects of the program which could include, in addition to the staff meetings being held, periodic site visits.

**14. Recommendation:** We recommend that management develop a structured process of external evaluation of the program through the use of participant and/or parental surveys.

***Management's Response:***

See Appendix for response to the above recommendations.



## MEMORANDUM

TO: John H. Sanderlin, Jr, City Auditor  
 Wynter Benda, Deputy City Manager  
 Wayne Green, Assistant Director of Recreation, Parks & Open Space  
 Edward Matthews, Bureau Manager of Recreation and Human Development  
 José R. Benitez, Bureau Manager of Planning and Administration

CC TO: Bradford Smith, Deputy City Auditor

FROM: Darrell R. Crittendon, Director of Recreation, Parks & Open Space

SUBJECT: Response to the Audit of the Before and After Care School Childcare Program

DATE: June 3, 2016

John,

This is a follow-up to audit findings that were completed by your office and discussed on May 23, 2016. The audit involved the Department of Recreation Parks and Open Space' (RPOS): Before and After School program. The audit objective was to determine the efficiency and effectiveness of the program and the adequacy of management controls. RPOS is providing responses to the audit findings and recommendation as follows (see table).

<b>Before and After School and Summer Camp program</b>		
<b>Observation</b>	<b>Recommendation</b>	<b>Response</b>
<b>Observation A:</b> <b>The RecTrac recreation management program had not been fully implemented at all Before and After School program sites.</b>	1. We recommend that RPOS management Develop a Before and After School program standard for RecTrac program usage and complete implementation at all centers hosting the program.	Rectrac standardization has developed and all Before and After School sites are properly using the software. Additionally, RPOS is working with CommTech on a major RecTrac upgrade in 2017.
<b>Observation B:</b> <b>Centers did, not post revenue consistently to established accounts and financial processes necessary to adequately monitor and manage revenue for the Before and After School program could be more effectively utilized.</b>	2. We recommend that, until RecTrac is fully functional, management review and properly utilize the spreadsheet accounting process for reporting revenue by center.	All Recreation Center who house the Before and After Care program utilizes RecTrac to register participants, post payments, and monitor activities. Additionally, each Before and After Care Center has their individual sub revenue account in which funds are posted. Accounting period assist RPOS to determine whether the program is a summer or school timeframe.
	3. We recommend the AMS subaccount posting of revenue is used to assist in reporting on revenues.	Each Before and After Care Center has an individual sub revenue account in which funds are posted. Accounting period assist RPOS to

		determine whether the program is a summer or school timeframe.
<b>Observation C:</b> <b>Before and After School program and the Summer Camp program are both posted to the same revenue account and are not noted separately (no process or method for differentiating between revenue sources) and lack a comprehensive budget process.</b>	4. We recommend the Before and After School and Summer Camp program revenue be separately identified by establishing a mechanism to separately report the revenue from the two programs.	Each Before and After Care Center has their individual sub revenue account in which funds are posted. Revenues by facility are monitored monthly using the City's financial system capture the data and excel to report and monitor.
	5. We recommend that management implement an enrollment-based approach to the revenue budget process for the program and we recommend the same approach for the summer program which shares the same revenue account to facilitate monitoring and management of revenues received from centers of both programs.	RecTrac has the ability to identify enrollment of individuals by activity. The enrollment figures as well as the established fees are used by RPOS to better estimate revenues for the Before and After School and Summer Camp program.
<b>Observation D:</b> <b>Before and After School program costs were not maintained separately from the regular operating costs at the various recreation and community centers.</b>	6. We recommend the consideration be made to track the operating cost of the Before and After School and Summer Camp program for strategic and program planning.	Expenditure and revenues for the Before and After School and Summer Camp program facility are captured, evaluated, and monitored monthly using AFMS and excel reports.
<b>Observation E:</b> <b>A process did not exist for monitoring of participant payments.</b>	7. We recommend management consider implementation of verification processes which confirm enrollment information with payment and determine and verify methods used by the centers to assure the timeliness of participant payments and the appropriateness of application, recording and remittance of late charges.	RecTrac enhancements allow revenues to be collected prior to the start of the respective program. Business Services conducts reviews and reports any finding to the appropriate supervisor for corrective action. Additionally, staff is offered training, policies, and guidance to ensure payments and deposits are in compliance.
	8. Management regularly monitor the timeliness of center remittances of payments to the City Treasurer and center management of amounts owed by participants, using the ability of RecTrac to assist in these processes to extent possible and policy guidance developed accordingly.	
<b>Observation F:</b> <b>The program lacks standardization or consistency in certain areas of operational processes and</b>	9. We recommend management consider the adoption of a protocol for the process of custodial transfer of a program	The department now signs each participant in upon receiving them from the elementary schools to

<b>documentation management (Transfer of Students, Enrollment Records, and Training Requirements).</b>	participants to and from the affiliated elementary school.	account for the transfer of each participant.
	10. We recommend management direct standards of documentation management be applied across the program at all locations.	Standard documentation like the Parent Handbook has been implemented. Additionally, a holistic approach to operation of Before and After School program is in place that includes support from Business Services as well as greater oversight from the bureau manager.
	11. We recommend management should consider development and implementation of uniform document maintenance standards of limiting access of information pertaining to program participants to avoid a breach or compromise of personal and confidential information.	Using Rectrac the department has changed its standards. In doing such it allows for participant personal information to remain confidential and housed via Rectrac which is user level secured and restricted to the appropriate staff.
	12. We recommend management provide guidance by establishing policies and procedures for the management of staff training and certification and supporting documents.	Program staff now attend in-service trainings, CPR and first aid trainings with an internal train the trainers program, Annual State Conference, Management Conference, and Leadership Training Institute to continue the development of the training program. This is in addition to City offerings and requirements like mandatory Ethics training.
<b>Observation G: There was a lack of ongoing structured process of program review and evaluation.</b>	13. We recommend that management be more actively engaged in the operational aspects of the program which can include, in addition to the staff meetings being held, periodic site visits.	Management staff now have mandatory meetings all sector meetings, individual site meetings, and are actively engaged on various programs.
	14. We recommend that management develop a structure process of external evaluation of the program through the use of participant and/or parental survey's.	Using Constant Contacts Management has started an evaluation tool through parent/guardian surveys.