

**Audit of After School Prevention Programs**  
**Report Number A-1617DJJ-002**  
**December 22, 2016**

**By**

**Office of the Inspector General**  
**Bureau of Internal Audit**

Robert A. Munson  
Inspector General

Michael Yu, CIA, CIG  
Director of Auditing

Roosevelt Brooks, CPA, CIA  
Auditor

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Christina K. Daly, Secretary


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**STATE OF FLORIDA  
DEPARTMENT OF JUVENILE JUSTICE**

**MEMORANDUM**

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**DATE:** December 22, 2016  
**TO:** Christina K. Daly, Secretary  
**FROM:** Robert A. Munson, Inspector General   
**SUBJECT:** Final Report - Audit No. A-1617DJJ-002, Audit of After School Prevention Programs

Attached is our final report, *Audit of After School Prevention Programs*, prepared by the Bureau of Internal Audit. We will conduct a follow-up review to determine the status of corrective actions taken to address the reported findings.

We would like to thank the Offices of Prevention & Victim Services and, Program Accountability for the assistance extended to our staff during the audit process. Please feel free to contact Michael Yu, Audit Director, at 850-717-2468, if you have any questions.

RM/rb

Attachment

Cc: Timothy Niermann, Deputy Secretary  
Fred Schuknecht, Chief of Staff  
Alice Sims, Assistant Secretary, Office of Prevention and Victim Services  
Amy Johnson, Director of Program Accountability  
Melinda M. Miguel, Chief Inspector General, Executive Office of the Governor  
Sherrill F. Norman, CPA, Auditor General  
Kathy DuBose, Director, Legislative Auditing Committee

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2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

**Rick Scott, Governor**

**Christina K. Daly Secretary**

*The mission of the Department of Juvenile Justice is to increase public safety by reducing juvenile delinquency through effective prevention, intervention, and treatment services that strengthen families and turn around the lives of troubled youth.*

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**Office of the Inspector General  
Bureau of Internal Audit  
Audit of After School Prevention Programs  
Audit No. A-1617DJJ-002**

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## EXECUTIVE SUMMARY

The Office of the Inspector General, Bureau of Internal Audit has completed an Audit of After School Prevention Programs for the period July 1, 2014 through June 30, 2016, and related activities through the end of fieldwork. The purpose of this audit was to provide management with reasonable assurances that the Department of Juvenile Justice (Department) and Office of Prevention & Victim Services (OPVS) complied with the Juvenile Justice and Delinquency Prevention Act of 2002, Title II, applicable laws, regulations, and guidelines. The objectives of the audit were to review performance in the following areas to assess compliance with the above laws and regulations:

- Internal control environment;
- Subrecipient monitoring;
- After School Programs expenditures;
- Program performance and accomplishments; and
- Compliance with selected contract and grant award conditions.

The U.S. Department of Justice, Office of Justice Programs, awarded \$1,789,039 and \$1,819,899, during State Fiscal Years 2015 and 2016, respectively, to the Department. Direct prevention services to youth in the State of Florida are provided via contracts with local governments and non-profit entities. We conducted on-site visits for the following providers: Liberty County School District, Bristol; Local Community Housing Corp, DBA Cops N' Youth Center, Tarpon Springs; and Unity Family Community Center, Inc., Williston. In general, based on our limited review, it appears the Department and providers complied with the Juvenile Justice and Delinquency Prevention Act of 2002, Title II, applicable laws, regulations, and guidelines and has satisfied performance objectives of the audit. However, we noted material deficiencies at two of the three providers visited as follows:

- Youth sign-in-sheets lacked instructors' signatures, youth full signatures and calendar date for services, and location of services to support payment for invoices; Contract Census Reports<sup>1</sup> did not agree with sign-in-sheets. During the course of the audit, while on-site, the auditor provided suggestions to the provider on ways to correct the above deficiencies. Also, we recommended to program staff that technical assistance be immediately provided to this entity. Subsequent to our visit, technical assistance was provided to the provider.
- A provider expended in excess of \$500,000 for the calendar year ending December 31, 2014. An independent audit report should have been completed and submitted to the Department on or before September 30, 2015. A draft audit report was provided to the auditor during our on-site visit. We recommend that the Department follow-up with the provider to ensure completion of the report.

Notwithstanding the deficiencies noted above, it appears services to youth were not materially impacted.

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<sup>1</sup> A Form that lists the name of youth, JJID Number, date of services and services required by contract.

**Audit of After School Prevention Programs  
Audit #A-1617DJJ-002**

**INTRODUCTION**

The Office of the Inspector General, Bureau of Internal Audit, has completed an Audit of After School Prevention Programs for the period July 1, 2014 through June 30, 2016, and related activities through the end of fieldwork. The purpose of this audit was to provide management with reasonable assurances that the Department of Juvenile Justice (Department) and Office of Prevention & Victim Services (OPVS) complied with the Juvenile Justice and Delinquency Prevention Act of 2002, Title II, applicable laws, regulations, and guidelines.

This audit was initiated based on our Fiscal Year 2016-2017 Audit Plan and conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors.

**Background**

The United States Department of Justice, Office of Justice Programs, provides the Department of Juvenile Justice with Title II Formal Grants Program (Program) funds to support juvenile justice and delinquency prevention efforts at the state and local level.

The Program, established by the Juvenile Justice and Delinquency Prevention Act of 2002 (Act), allocates formula grant funds to States and territories on the basis of their relative population under age 18. The Department was awarded the following amounts, \$1,789,039 and \$1,819,899, for State Fiscal Years 2015 and 2016, respectively.

The purpose of the Act is as follows:

- (1) to support State and local programs that prevent juvenile involvement in delinquent behavior;*
- (2) to assist State and local governments in promoting public safety by encouraging accountability for acts of juvenile delinquency; and*
- (3) to assist State and local governments in addressing juvenile crime through the provision of technical assistance, research, training, evaluation, and the dissemination of information on effective programs for combating juvenile delinquency.*

In the State of Florida, the Department of Juvenile Justice is the designated planning agency for delinquency prevention; the Office of Prevention & Victim Services (OPVS) is responsible for planning and allocating Federal delinquency prevention funds. The Office of Program Accountability is responsible for managing and monitoring delinquency prevention programs.

### **Objectives, Scope, and Methodology**

The overall objectives of the audit were to review performance in the following areas to assess compliance with Federal laws and regulations, and Department's policies and guidelines.

- Internal control environment;
- Subrecipient monitoring;
- After School Programs expenditures;
- Program performance and accomplishments; and
- Compliance with selected contract and grant award conditions.

The scope of the audit was a limited review of program operations for the period of July 1, 2014 through June 30, 2016, and related activities through the end of fieldwork.

To achieve our audit objectives, we reviewed the following:

- Audit of the Internal Controls of the Prevention Operations; Office of Inspector General, Bureau of Internal Audit (A-1314DJJ-006), Issued June 30, 2014;
- Chief Financial Officer Memorandum NO. 03 (2014-2015);
- Florida Manual for Compliance with the Federal Juvenile Justice and Delinquency Prevention Act of 2002;
- 2015 DOJ Grants Financial Guide (Federal);
- Florida Department of Juvenile Justice Office of Prevention and Victim Services Procedures Manual, Fiscal Year 2014 -15;
- Federal Office of Juvenile Justice and Delinquency Prevention Act of 2002;
- FDJJ 2000 Contract Management and Program Monitoring and Quality Improvement Procedures;
- Section 985.632, FS, Quality Improvement and Cost-effectiveness Comprehensive Accountability Report;
- Section 985.04, FS oaths, records, confidential information;
- Section 985.02, FS, legislative intent for the juvenile justice system;
- Award Letters from Federal Department of Juvenile Justice;
- Monitoring Reports from the Office of Program Accountability;
- Selected payments to providers; and
- Three providers' operations on-site.

Also, as part of our audit process, we communicated with appropriate personnel.



The following After School Prevention Programs were included in the audit universe:

ITEMS	COUNTY	CIRCUIT	CONTRACT NUMBER	PROVIDER/PROGRAM NAME	DOLLARS PAID AS OF JUNE 30, 2016
1	Leon	2	10167	City of Tallahassee/Community Connections	150,000.00
2	Miami-Dade	11	10243	Town of Cutler Bay/Out of School Program	133,000.00
3	Liberty	2	10244	Liberty County School District/Lessons In Forming Educated Choices(LIFE Choices)	149,526.60
4	Miami-Dade	11	10248	The Family Christian Association of America, Inc/Out of School Time Crime Prevention Program	138,009.20
5	Miami-Dade	11	10249	Abundant Living Citi Church/CitiKidz	150,000.00
6	Pinellas	6	10250	Local Community housing Corp.dba Cops N' Kids/ Cops n' Kids Youth Center	112,125.00
7	Hillsborough	13	10251	Tampa Bay Academy of Hope/Youth 5 Achieving Core Talent(ACT)Afterschool and Summer Program	150,000.00
8	Broward	17	10253	Harmony Development Center/HDC	130,540.60
9	Broward	17	10254	Community Based Connections/Project Saving Our Youth (SOY)	73,999.26
10	Hillsborough	13	10263	Corporation to Develop Communities (CDC of Tampa, Inc/ Positive Action	126,129.96
11	Hillsborough	13	10264	Bay Area Youth Services/Brains for Athletics	93,000.00
12	Levy	8	10265	Unity Family Community Center, Inc/Project Uplift	149,000.00
13	Duval	4	10266	Communities in Schools-F Forrest BTS/Bridge to Success (BTS)	38,777.40
				TOTALS	1,594,108.02

Dollars paid to providers as of June 30, 2016, were obtained from The Florida Accountability Contract Tracking System (FACTS). This system is hosted by the Florida Department of Financial Services. The dollars paid include State Fiscal Years 2015 and 2016. Selected invoices were reviewed to determine the reasonableness of the amounts paid to providers.

We also visited and conducted audit procedures on-site at the following providers:

- Liberty County School District;
- Local Community Housing Corp N' Kids; and
- Unity Family Community Center, Inc.

The auditor used judgmental sampling for selecting financial, program, and youth records for review. Judgmental sampling is a non-probability sampling technique where the auditor selects units to be sampled based on his/her knowledge and professional judgment. Therefore, projection of the auditor's conclusion to the universe based on the selected sample may be different if statistical sampling was used or all items in the universe were subject to our audit procedures for the audit period under review.

## RESULTS OF AUDIT

The audit disclosed that, in general, the Department achieved the following:

- Sufficient internal controls were in place to support the oversight of After School Prevention Programs;
- There were systems, policies, and procedures in place to ensure providers are monitored in accordance with applicable Federal, State, and Department policies and procedures. All operating programs included in the universe were monitored during the audit period.
- Reimbursement to providers for services provided to youth were in accordance with contract terms and conditions;
- Programs were achieving their goals and objectives as to the quantity of services being provided to youth; and
- The Department complied with selected contract and grant award requirements such as identifying applicable Federal award requirements to its providers via contracts; staff attended training workshops and conferences per grant award requirements.

In addition, our audit noted the following attributes and challenges pertaining to the management of After School Prevention Programs.

### Attributes

- The Office of Program Accountability has systems, policies, and procedures in place to ensure that monitoring of providers are conducted in accordance with applicable grant requirements, laws, and regulations;
- Delivery of service units exceeded contract requirements for all three providers reviewed on site (number of youth provided prevention services and length of service based on contract requirements); and
- At one provider visited on-site, youth were taught chess. Chess teaches such skills as focusing (observing carefully and concentrating), thinking ahead, planning and weighing options. There is anecdotal evidence that chess can enhance academic performance.

### Challenges

- Several of the After School Prevention Providers are small operations; however, contract requirements are rigid, onerous, and time consuming; and
- Turnover of contract managers.

Notwithstanding the above comments, we noted areas for improvement pertaining to the management of After School Prevention Programs.

**Details of Findings and Recommendations:**

**A. Support Documentation did not meet Contract Criteria to Justify Payment for Services Delivered (Contract 10244)**

To meet the Department's criteria for reimbursement for services delivered to youth, the following supporting documentation should accompany the provider's invoice:

- The name of the youth;
- One completed hard copy of pre-test survey and the signature of staff who administers the pre-test survey;
- A census report form completed by program staff with recorded dates, and a list of youth that received services;
- A sign-in-sheet for each session with title, date of session, instructor's signature, and youth's signature; and
- Location of service delivery.

During the course of our audit, we noted significant deficiencies pertaining to invoices submitted by the provider. The auditor recommended to the provider ways to comply with criteria stated in Contract 10244. We also advised program staff to provide technical assistance to the entity. There is evidence that program staff performed the recommended technical assistance.

Deficiencies noted by the auditor were the following:

- Youth sign-in-sheets that lacked instructors' signatures, youth full signatures, location, and time of services; we noted the following based on an invoice received by the Department on March 22, 2016, none of the self-esteem surveys (18) were fully completed as to program name and youth entrance into program; none of the youth sign-in-sheets (37) noted the location of service delivery; and
- Contract Census Reports did not reconcile with youth sign-in-sheets. The auditor was informed on-site that some youth from other programs were allowed to participate in the After School Prevention Program and their names were entered on the youth sign-in-sheets. It appears the provider has a methodology to identify these youths; however, we could not readily identify non-program youth versus program youth by viewing youth sign-in-sheets.

In essence, support documentation for selected invoices reviewed by the auditor did not comply with contract conditions. The deficiencies noted above should have been detected by program staff. However, it appears the provider meet its contract obligations with the Department for unit of services provided to youth.

We recommend that program staff exercise due diligence when reviewing invoices for payment from providers.

**B. The Provider is not in Compliance with OMB Circular A-133 Audit Requirements (Contract 10265)**

OMB Circular A-133 requires institutions of higher education and nonprofit institutions that expend \$500,000 or more in federal funds to annually conduct a detailed, organization wide audit that complies with criteria established in the circular.

One of the providers expended in excess of \$500,000 for the calendar year ending December 31, 2014. An independent audit report should have been completed and submitted to the Department on or before September 30, 2015. The provider is not in compliance with OMB Circular A-133 and Department policies and procedures. A draft audit report was provided to the auditor during the on-site visit. To satisfy the above requirements, the provider needs to ensure the independent audit report is completed and sent to the Department.

The audit threshold for fiscal years beginning on or after December 26, 2014, has increase to \$750,000. Based on our on-site review, it appears an independent audit report was not due to the Department for the pass calendar year ending December 31, 2015.

We recommend that the Department follow-up with the provider to ensure completion of the independent audit report.

The audit was conducted in accordance with the *Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors. Please address inquiries regarding this report to Michael Yu, Audit Director at (850) 717-2466.

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## APPENDIX

### MANAGEMENT RESPONSE



**STATE OF FLORIDA  
DEPARTMENT OF JUVENILE JUSTICE**

**INTEROFFICE MEMORANDUM**

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**DATE:** December 21, 2016  
**TO:** Robert A. Munson, Inspector General  
**FROM:** Alice Sims, Assistant Secretary, Office of Prevention & Victim Services  
Amy Johnson, Director, Office of Program Accountability *Amy Johnson*  
**SUBJECT:** Audit No. A-1617DJJ-002, Audit of After School Prevention Programs

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We have reviewed the audit findings provided in your December 12, 2016, memorandum and provide the following response.

In April of 2014, the Department implemented a shared services business model that combined all contract management functions for the Department into one bureau. Some of the primary goals of that business model are to create efficiencies, be more effective, and ensure consistent practices across the agency's program areas as it relates to provider contracts. While some minor deficiencies were noted in this audit, we agree that youth were not materially impacted and overall services are being provided.

As to the documentation of services submitted with provider invoices, we have reemphasized with all contract managers that complete documentation validating services are received as outlined in the contract must be submitted with invoices. We will continue to work with providers to ensure they understand the requirements as well.

For contract 10265 with Unity Family Community Center, Inc., the manager has followed up with the provider regarding the completion and submission of an independent audit as required by OMB Circular A-133 Audit Requirements. Subsequent to DJJ's audit, the provider had an audit completed. A copy has been submitted to the contract manager and is attached here for reference. The provider indicates that for year 2015 they did not expend more than \$500,000 and an audit was not required for that year.

If you need any additional information please contact Beth Davis, Chief, Bureau of Contract Management.

2737 Centerview Drive • Tallahassee, Florida 32399-3100 • (850) 488-1850

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Christina K. Daly, Secretary

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