# OFFICE OF AUDITOR GENERAL

## Adult Education
## Follow Up

Board Acceptance: October 27, 2011

# Adult Education – Follow Up
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# Adult Education – Follow Up
## Executive Summary

### OBJECTIVE

To evaluate the operating control environment supporting the Office of Adult and Career Education (OACES) program, its Grant Administration and related activities to achieve funding objectives.

### BACKGROUND

The Office of Adult and Career Education Services helps students of all ages learn the skills they need for success in the workplace. Rochester residents learn new skills in programs offered throughout the community and the District offers comprehensive services to recruit, instruct, counsel, train, and place adult learners in jobs. Grant revenue, which has continued to increase over the last three years, is used to provide free educational opportunities to adults who do not have a high school or equivalency diploma, or speak English, as well as to help offset the costs of other occupational apprenticeship classes to keep student fees reasonable. Over the last several years, OACES has shown continuous improvement in various performance measures including enrollment, contact hours generated, and average retention rates.

In the 2008-09 school year, over $5.5 Million was expended for adult and career education services which included over $4 Million funded through grants.

### SCOPE

We collaborated with Management and Staff to obtain an understanding of the Office of Adult and Career Education Services and processes previously reported. Grants were reviewed to ensure compliance with grant requirements, including reporting, as well as determine if performance targets were met. We evaluated compliance with National Reporting System requirements and attendance processes were evaluated for improved oversight of student contact hours.

# Adult Education – Follow Up
## Executive Summary

CONCLUSION

OACES has made improvements in many areas since the time of our original audit. The current standards and protocols are a significant step in formalizing OACES operating practices. Significant effort and improvement has occurred over attendance processes and data monitoring. Teacher certifications and professional development are also current. OACES has adopted a standard core curriculum for its academic programs and a project dashboard is used to track lesson plans and performance. OACES utilizes the ASISTS state data system to prepare and report the SA160 required by Employee Preparation Education (EPE) grant which is the largest funder for OACES. OACES utilizes the ASISTS data check reports to monitor administration of pre and post testing supports improved trends and NRS reporting. While OACES has improved monitoring through reporting in numerous areas, monitoring could be enhanced over some grant performance measures and secondary outcomes. Procedures have been developed to maintain complete student files through the use of checklists and file reviews. Management has made considerable progress and should continue its oversight.

## Adult Education – Follow Up
## Summary of Recommendations

| Rec# | Follow Up Status | Recommendations |
|---|---|---|
| 1 | Completed | *Develop comprehensive, written protocols and procedures for the entire OACES program. Communicate and enforce compliance with the protocols.* |
| 2 | Completed | *Evaluate the staffing needs of the OACES program and assign permanent employees to fulfill the positions for consistency in operations.* |
| 3 | Partially Completed | *Ensure compliance with all NRS requirements. Develop a process for obtaining secondary outcome measures. Include initial assessment dates, test type, results and enrollment information on the Individual Student Record Form. Develop a process to ensure post testing frequency complies with NRS maximum requirements.* |
| 4 | Completed | *Develop a process to ensure the consistent administration of assessment testing. Ensure post tests are taken within the appropriate hours to ensure compliance with NRS.* |
| 5 | Completed | *Develop a procedure to ensure all student files are maintained, readily available, and contain all required documentation. Checklists could aid in ensuring compliance with student file documentation requirements.* |
| 6 | Completed | *Develop a process to evaluate teachers' certification, training and professional development requirements and ensure compliance with the requirements is maintained.* |
| 7 | Partially Completed | *Develop procedures to ensure OACES is meeting performance outcomes and compliance requirements as specified in the grants.* |
| 8 | Complete | *Develop a process to ensure the full utilization of grant funding.* |

## Adult Education – Follow Up
## Summary of Recommendations

| Rec# | Follow Up Status | Recommendations |
|---|---|---|
| 9 | **Completed** | ***Develop a process to ensure the accurate reporting of contact hours and enrollment numbers on the EPE reports.*** |
| 10 | **Completed** | ***Re-evaluate the current attendance reporting structure. Implement a process to validate attendance to ensure accurate reporting and hold teachers accountable for their attendance reports.*** |
| 11 | **Partially Completed** | ***Develop a process to ensure accurate data input into ASISTS. Develop policies and procedures regarding the reporting and archiving of testing information in ASISTS to ensure accuracy. Evaluate the feasibility of modifying the grant structure within ASISTS to allow for reliable and accurate reporting.*** |
| 12 | **Completed** | ***Develop, implement and document a core curriculum for the Adult Education Program.*** |
| 13 | **Completed** | ***Evaluate the need for counseling for the over age 21 population. For all students, utilize reporting in ASISTS to determine high risk students in need of counseling.*** |
| 14 | **Completed** | ***Develop a process to measure key results and document measured successes for the Strategic Plan. Utilize the strategic plan on an on-going basis and measure successes regularly to ensure achievement.*** |
| 15 | **Completed** | ***Develop a process to ensure financial and budgetary information is communicated to the various program leaders within OACES.*** |
| 16 | **Completed** | ***Discontinue commingling program funds with the faculty/staff funds. Report all vendor commissions to the District.*** |

# Adult Education – Follow Up
## Observations, Recommendations and Action Plans

**OBSERVATION #1**

**Protocols and Procedures**

There is a lack of comprehensive protocols and procedures for the entire OACES program. Although some protocols and procedures are documented in a manual, it is not complete nor are all of the protocols updated. Desk procedures, which communicate how to perform daily responsibilities in compliance with protocols, are not complete. OACES prepared a Protocols and Procedure Manual for the 2009-2010 year, but these protocols are not all inclusive, nor are they completely updated. A Protocols Manual for OACES should be detailed, comprehensive and up to date to ensure consistent application and compliance with OACES protocols. Written and communicated protocols would enhance the consistency of recorded data, consistency in the handling of transactions, and aid in holding employees accountable for the work performed.

**RECOMMENDATIONS and FOLLOW UP**

***Develop comprehensive, written protocols and procedures for the entire OACES program. Communicate and enforce compliance with the protocols.***

**FOLLOW UP STATUS: COMPLETED**

OACES has demonstrated significant effort in developing a "Procedures Manual." The manual includes written protocols and procedures for staff expectations, Intake, Family Literacy, Adult Education, GED Exams, Career and Technical Education, Work Experience Program, Employment Services, and Operations Management.

# Adult Education – Follow Up
## Observations, Recommendations and Action Plans

**OBSERVATION #2**

**Utilization of Temporary Employees**

During our audit, it was noted that OACES had temporary employees filling full-time positions instead of utilizing District employees. Most of these temporary employees have held their position longer than 90 days. A determination should be made regarding what positions are required to support programs. Once the program need is established, perform the necessary steps to secure permanent employment for program continuity. Use of temporary employees can create turnover which causes a lack of consistency in operations.

**RECOMMENDATIONS and FOLLOW UP**

***Evaluate the staffing needs of the OACES program and assign permanent employees to fulfill the positions for consistency in operations.***

**<u>FOLLOW UP STATUS</u>: COMPLETED**

Management has evaluated the staffing needs of the OACES program based on grant funding, which is the source for funding most of the operations and positions. Temporary personnel are no longer being utilized.

**OBSERVATION #3**

**National Reporting System**

OACES must comply with National Reporting System (NRS) requirements and any NYS policies and guidelines regarding assessments and outcomes. The NRS was developed to ensure accountability for federally funded adult education programs. NRS helps to ensure agencies meet an expected level of performance as mandated by various funding sources. When making funding decisions about programs funded by Title II of the Workforce Investment Act (WIA) states are required to use NRS data. Failure to comply with NRS standards could result in the program being put on corrective action for one to three years. In the NRS manual, it specifically states that initial assessment dates, test type, results and enrollment information is to be included on the Individualized Student Record Form (ISRF). This information was not always documented on the ISRF. Post testing frequency was not consistently applied and some students were not tested within the maximum 200 hours as required by NRS. Also, it is an NRS requirement that programs follow up on students who receive 12 or more hours of service. Follow up requirements for NYS include core outcome measures (educational gain, entered employment, retained employment, receipt of secondary school diploma or

GED, and placement in postsecondary education or training) and secondary outcome measures (reduction in receipt of public assistance, achieved citizenship, change in voting behavior, involvement in community activities, involvement in children's education and literacy related activities). Through testing and inquiry with OACES staff, OACES is not consistently following up on secondary outcome measures.

**RECOMMENDATIONS and FOLLOW UP**

***Ensure compliance with all NRS requirements. Develop a process for obtaining secondary outcome measures. Include initial assessment dates, test type, results and enrollment information on the Individual Student Record Form. Develop a process to ensure post testing frequency complies with NRS maximum requirements.***

**FOLLOW UP STATUS: PARTIALLY COMPLETED**

NRS requirements were supported. OACES needs to enhance its reporting on secondary outcome measures. The process to ensure post testing frequency complies with NRS maximum requirements was reasonably supported and surpassed NYS averages in most categories. Post-testing has consistently improved.

**Responsibility:** Gladys Pedraza-Burgos, Chief of Youth Development and Family Services; Christine Richards, Supervising Director of Youth Development and Family Services; Paul Burke, Director of OACES

**Due Date:** January 31, 2012

## OBSERVATION #4

**Administering Assessments**

Per NRS compliance guidelines and New York mandates, uniform standardized assessment procedures require adult education administrators to administer a pretest within 12 hours of educational instruction. A post test is required within 100 hours if attendance is less than ten hours per week and within 200 hours if attendance is ten or more hours per week. OACES uses the TABE Reading and Math Tests for ABE and the Best Plus test for ESL as required by NYS. During our student testing, it was noted that the post tests are not consistently administered and there was an informal process in place to ensure that the post test is administered within the required time period. If there are delays in administering post tests, or recording the post test into the state system the student record will not be reflected in the NRS system. It was also noted during our testing that the pre tests for the TABE Reading and Math were not taken at the same time. Because OACES provides both reading and math instruction as part of their ABE curriculum, the TABE Reading and TABE Math tests must be administered. Our testing revealed pretests for math and reading were not taken at the same time and in some cases a post test was taken prior to the second section of the pretest.

## RECOMMENDATIONS and FOLLOW UP

***Develop a process to ensure the consistent administration of assessment testing. Ensure post tests are taken within the appropriate hours to ensure compliance with NRS.***

**FOLLOW UP STATUS: COMPLETED**

OACES has developed a process to utilize ASISTS data check reports to monitor test administration and educational gains. The use of control reports to monitor and comply with timely pre- and post- testing was performed. Monitoring and reporting functioned at a level that supports improved trends and improved NRS compliance requirements.

# Adult Education – Follow Up
## Observations, Recommendations and Action Plans

**OBSERVATION #5**

**Student Files**

During our testing of student compliance with grant requirements, it was noted that there were missing student files, as well as missing information in the student files reviewed. Examples of missing information in the student files included: missing identification/alienation records, education and employment plan missing or incomplete, missing DHS referrals, and post testing information. Various grants require that student files be maintained and include pertinent information. OACES should be aware of each grant's requirements and ensure that all student files are accounted for and properly include all the required documentation. The use of checklists could aid in ensuring that documented evidence of compliance with the grants are maintained. An audit by the grant funder could result in reduced funding if the District is not in compliance with the grant's recordkeeping requirements.

**RECOMMENDATIONS and FOLLOW UP**

***Develop a procedure to ensure all student files are maintained, readily available, and contain all required documentation. Checklists could aid in ensuring compliance with student file documentation requirements.***

**FOLLOW UP STATUS: COMPLETED**

File staff now reside in the physical file room and their primary role is to align the folder documentation to the ASISTS system. They perform periodic audits of the physical file inventory to ensure student folders exist for all students. Information resulting from monthly attendance audits aids in the identification of missing student folders. Checklists have been created and revised to enhance compliance with student file documentation requirements.

**OBSERVATION #6**

**Teacher Certification and Professional Development**

OACES receives grants which require teachers to have certifications, specific training, and a specified number of professional development hours each year. Teachers for the CHESS grant did not possess the required ESL certification. Distance learning instructors are required to have specific training, but no documentation existed to support that this training was received.
All teachers are required to obtain professional development each year, but documentation to support that the professional development was received did not consistently exist. OACES must ensure that all teachers possess the required certifications, acquire the appropriate amount of professional development hours and obtain the proper training as required by these grant agreements. If teachers do not fulfill the requirements of the grant, the potential for a loss of funding could exist.

**RECOMMENDATIONS and FOLLOW UP**

***Develop a process to evaluate teachers' certification, training and professional development requirements and ensure compliance with the requirements is maintained.***

**FOLLOW UP STATUS: COMPLETED**

A process to ensure teacher certification, training and professional development exists and is complete.

**OBSERVATION #7**

**Grant Compliance and Performance Outcomes**

Each grant has specific compliance requirements and/or performance targets in which OACES must comply. It was noted during our audit that various components of the grants were not being properly complied with; stated performance targets were not being met nor were procedures in place to ensure OACES is meeting specified outcomes and compliance requirements. As part of the grant acquisition process, some applications/proposals require the District to state their performance targets. Grant funders utilize this information to determine how much grant funding will be offered. If the District's performance outcomes do not align with the projected targets or the District is not complying with the grant agreement, the potential for losing future funding could exist. Procedures should exist to ensure proper compliance with all grant agreements. Stated performance targets should be measured and processes in place to ensure we are meeting these performance targets.

**RECOMMENDATIONS and FOLLOW UP**

***Develop procedures to ensure OACES is meeting performance outcomes and compliance requirements as specified in the grants.***

**FOLLOW UP STATUS: PARTIALLY COMPLETED**

OACES has improved monitoring and provided reporting on grants with milestones. OACES could still improve monitoring of operating performance targets for some grants through more granular comparison of outcomes to goals and documentation.

**Responsibility:** Gladys Pedraza-Burgos, Chief of Youth Development and Family Services; Christine Richards, Supervising Director of Youth Development and Family Services; Paul Burke, Director of OACES

**Due Date:** January 31, 2012

### OBSERVATION #8

**Utilization of Grant Funds**

The majority of the OACES program is funded through grants. An analysis of 2008-09 OACES budgeted grant revenue versus program expenditures revealed that grant funding was underutilized. Several of the grants received to support OACES programs require revenues to be fully expended by the end of the grant period. Appropriate expense monitoring must occur to ensure that the OACES program utilizes all grant funds. Fully expending the funds for the program will assist in providing the students with the necessary resources to achieve their education goals. In addition, grantors may decrease their funding if OACES programs are underutilizing awarded grant funds. Students would be negatively impacted by the decrease in funding which pays for the majority of OACES programs.

### RECOMMENDATIONS and FOLLOW UP

***Develop a process to ensure the full utilization of grant funding.***

**FOLLOW UP STATUS: COMPLETED**

Based on the 2009-10 school year grants, approximately $400K of grant revenue was not expended. The majority of that money was based on demand for service and as such was appropriately not spent.

**OBSERVATION #9**

**EPE reporting**

As part of EPE's reporting requirements, the SA160.1 and the SA160.2 forms are to be submitted by February 15th and September 15th, respectively. These forms include contact hours and enrollment numbers for the six month reporting period. It was noted during our audit that the enrollment numbers did not match the supporting documentation. OACES utilizes a reporting tool in Excel to account for their contact hours. Enrollment documentation was missing to support counts entered into this reporting tool which is used to prepare the SA160s which are used to claim aid. It was also noted that there were counts which were improperly categorized, therefore resulting in inaccurate reporting on the SA160s. Accurate reporting is necessary to ensure that the District maximizes its grant receipts. There should be effective processes in place to ensure the contact hours being reported are properly counted and categorized. Inaccurate reporting could result in a potential loss of funding. Although OACES far exceeded the contact hours necessary to receive the funding awarded, accurate reporting is necessary and will provide assurance that the District is receiving all earned grant monies.

**RECOMMENDATIONS and FOLLOW UP**

***Develop a process to ensure the accurate reporting of contact hours and enrollment numbers on the EPE reports.***

**FOLLOW UP STATUS: COMPLETED**

The ASISTS State data system is now preparing the SA160 reporting required by EPE. The contact hours reported appeared reasonable. OACES should be obtaining the supporting reports, or the "snapshot" from ASISTS on the same date as the SA160 is prepared to ensure accuracy.

| OBSERVATION #10 |
|---|
| **Attendance Reporting**<br><br>Accurate reporting of attendance and student contact hours is vital due to the fact that the claim for EPE aid is based on contact hours. Although procedures have been established for the reporting student attendance and contact hours, instructors are not held accountable for the information reported. Our testing noted various inaccuracies in reporting student contact hours. The following issues were noted:<br><br>• Sign-in sheets were not signed by the instructor verifying hours<br>• Contact hours on the sign-in sheets did not agree with the register master<br>• Total hours on sign-in sheets did not align with the register master<br>• Improper calculation of contact hours<br>• Missing sign-in sheets<br>• Sign-in sheets were noted in pencil<br>• Incomplete sign in information including a lack of sign in and/or out time<br>• Miscategorized contact hours<br><br>Student attendance should be properly recorded, reviewed and validated by the instructors prior to submission to the OACES offices. Instructors should review and sign the sign-in sheets, properly record the student hours on the register masters, and verify that the information reported on the register master aligns with the sign-in sheets. Inaccurate reporting of attendance could result in the loss of funding if an audit by the grantor were to occur. |
| **RECOMMENDATIONS and FOLLOW UP** |
| ***Re-evaluate the current attendance reporting structure. Implement a process to validate attendance to ensure accurate reporting and hold teachers accountable for their attendance reports.***<br><br>**FOLLOW UP STATUS: COMPLETED**<br><br>Attendance reporting is reviewed on a monthly basis. This includes reviewing the sign-in sheets, the attendance register and the EPE hours. A log is maintained which includes every class by teacher and whether the attendance information was received on time and was accurate. |

**OBSERVATION #11**

**ASISTS Data**

Adult Student Information System & Technical Support (ASISTS) is a required web-based student record system owned by New York State to support National Reporting System (NRS) guidelines. It contains data regarding each student enrolled in programs and includes demographics, goals, assessments, outcomes and instructional activity. Because information from ASISTS is accessed by NYS for reporting and analysis purposes, it is important that the information is entered into the system accurately. Inaccurate data in ASISTS will cause inaccurate reporting to NRS and NYS. NRS was developed to ensure agencies meet an expected level of performance as mandated by various funding sources. Since funding decisions are based on NRS data, it is pertinent that this data is complete and accurate. Our audit noted that ASISTS has inaccurate or inconsistent information including contact information, missing student records, incorrect student status, inconsistent archiving of testing data, and testing data missing. The structure of the grants within ASISTS was not conducive to providing reliable and accurate reporting which could be useful to the OACES program.

**RECOMMENDATIONS and FOLLOW UP**

***Develop a process to ensure accurate data input into ASISTS. Develop policies and procedures regarding the reporting and archiving of testing information in ASISTS to ensure accuracy. Evaluate the feasibility of modifying the grant structure within ASISTS to allow for reliable and accurate reporting.***

**FOLLOW UP STATUS: PARTIALLY COMPLETED**

Data quality is assessed by reviewing many ASISTS reports. Reports exist related to missing demographics, missing pre- and post-testing, invalid test scores, EPE students with missing testing data, funding source inconsistency, students with no gain and NRS specific reporting. The draft manual required archiving files for both ASISTS and other electronic data; however, the frequency and process was not formalized even though archiving was observed on SharePoint. OACES is in process of evaluating alternative reporting to enhance the management and performance against all OACES grants.

**Responsibility:** Gladys Pedraza-Burgos, Chief of Youth Development and Family Services; Christine Richards, Supervising Director of Youth Development and Family Services; Paul Burke, Director of OACES

**Due Date:** January 31, 2012

## OBSERVATION #12

**Standard Curriculum**

OACES does not have a standard core curriculum in which it follows for its various programs (i.e. ABE, ASE/GED, ESL, etc.). All curricula must be developed or approved by the State Education Department or follow established State frameworks. This means that curricula should be consistent with the State Adult Learning Standards and targeted towards the achievement of National Reporting System Goals. Curricula should be maintained on site. Without a set curriculum, the District cannot be assured that the students' educational needs are being met. Also, as being required by various grants, potential loss of grant funding could exist by not complying with the grant agreement.

## RECOMMENDATIONS and FOLLOW UP

***Develop, implement and document a core curriculum for the Adult Education Program.***

**FOLLOW UP STATUS: COMPLETED**

OACES has adopted a standard core curriculum for its academic programs. Career and Technical Education (CTE) programs have their own curriculums. A curriculum project dashboard was set up in SharePoint to track lesson plans and performance evaluation review. Tracking and compliance is monitored through the SharePoint dashboard.

**OBSERVATION #13**

**Participant Counseling**

Counseling is required for OACES participants who are between the ages of 16-20. Participants are generally referred to the counselor by the teachers because of attendance or behavioral issues. Reporting is not formally utilized for students over age 21 to help determine whether there are participants who are at a high risk of leaving the program without meeting their goals. This is because it is not required. OACES should be proactive in trying to retain their participants and provide them the counseling necessary to assist them is obtaining their goals. The over age 21 population should not be neglected for receiving counseling services. Reporting should exist to assist in determining what participants are at a high risk of leaving the program. Utilizing reporting to identify high risk students and providing necessary counseling to help retain these participants to eventually reach their education goals.

**RECOMMENDATIONS and FOLLOW UP**

***Evaluate the need for counseling for the over age 21 population. For all students, utilize reporting in ASISTS to determine high risk students in need of counseling.***

**FOLLOW UP STATUS: COMPLETED**

Management has stated that counseling for participants over the age of 21 is not required, but is available upon request. High risk students are identified through reporting against their goals. Counseling occurs both through case management and through teacher referrals and is available to all students.

**OBSERVATION #14**

**Strategic Plan Monitoring**

A long range, Strategic Plan was developed in 2006, which identified OACES' vision and mission, as well as key result areas including: client services, funding, public relations, district relations and staffing, and measures and strategies to achieve the objectives. Although the Strategic Plan identified key measures and strategies, there was a lack of documented follow-up to ensure OACES is achieving the goals that have been set. In order for the Strategic Plan to be effective, results should be measured on a regular basis and successes should be documented. The key results of the Strategic Plan will allow the organization to remain focus on their objectives.

**RECOMMENDATIONS and FOLLOW UP**

***Develop a process to measure key results and document measured successes for the Strategic Plan. Utilize the strategic plan on an on-going basis and measure successes regularly to ensure achievement.***

**FOLLOW UP STATUS: COMPLETED**

OACES has provided SMART objectives and actions corresponding with the District's strategic goals. They include start and end dates, responsible personnel, resources, and evidence documentation.

**OBSERVATION #15**

**Work Experience Supervisors Budget Awareness**

During our audit, it was communicated that the Work Experience Program (WEP) Supervisors were not provided budgets for their program, nor did they know how proceeds from sales were utilized or if they even went back into the program. If a person is responsible for running a program, they should be provided with all the financial/budgetary information necessary to make the best possible financial decisions. Open lines of communication should be encouraged and WEP Supervisor should be aware of everything that is going on with their program from a financial/budgetary standpoint, and not informed on a need-to-know basis. Failing to provide WEP Supervisors with budgets and other financial information about their program can hinder their decision-making.

**RECOMMENDATIONS and FOLLOW UP**

***Develop a process to ensure financial and budgetary information is communicated to the various program leaders within OACES.***

**FOLLOW UP STATUS: COMPLETED**

Budgetary status meetings were set up with key OACES personnel. Sales revenue information is reported monthly and shared with WEP Supervisors in micro-enterprises and with their direct supervisor. A Pencil Partner has been used to help educate and implement a financial and business perspective into the WEP programs. They have included inventory management, quality, and financial review. The overviews provided to the WEP supervisors were via Power Point presentations. WEP supervisors receive an annual project budget. A Profit and Loss Statement for each program was provided.

## OBSERVATION #16

**Bank Accounts**

OACES maintained two bank accounts that were not reported to Central Office. The Hart Street Faculty Fund account included staff monies received for employee sunshine fund and vending machine proceeds. It also contained work experience program proceeds prior to February 2009. OACES does not report funds earned from vending machine commissions to the District and uses these funds for the benefit of employees.

The OACES International Company account was opened in February 2009 and was intended to be used for the work experience program, including the store and the café. This account was subsequently closed in August 2009 and all work experience proceeds are now forwarded to Central Office accounting. It should be noted that the funds transferred into the OACES International Company account was not the balance of the WEP funds, but only the deposits obtained in February 2009. All monies collected for WEP prior to February 2009 were kept in the Hart Street Faculty Fund and not used for the related program benefit.

## RECOMMENDATIONS and FOLLOW UP

***Discontinue commingling program funds with the faculty/staff funds. Report all vendor commissions to the District.***

**FOLLOW UP STATUS: COMPLETED**

Program funds and faculty funds are separate. Accounting communicated that vending machine commissions do not have to be reported to the district, as they are adult-related funds.