



**State Education Department and the
Office of Children and Family Services
Educators for Children, Youth and Families, Inc.
Use of Contract Funds**

Report 2007-S-128



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of State Government Accountability

August 20, 2010

David Steiner
Commissioner
State Education Department
89 Washington Avenue, Room 111
Albany, NY 12234

Gladys Carrion
Commissioner
Office of Children and Family Services
52 Washington Avenue
Rensselaer, NY 12144

Dear Commissioners Steiner and Carrion:

The Office of the State Comptroller is committed to helping State agencies, public authorities and local government agencies manage government resources efficiently and effectively and, by so doing, providing accountability for tax dollars spent to support government operations.

The Comptroller oversees the fiscal affairs of State agencies, public authorities and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit of Educators for Children, Youth and Families, Inc.'s Use of Contract Funds received from your agencies. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

*Office of the State Comptroller
Division of State Government Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

Audit Objective

The objective of our audit was to determine whether Educators for Children, Youth and Families, Inc. (Educators) appropriately used State funds received under grant contracts.

Audit Results - Summary

We conclude that Educators, a now defunct nonprofit community-based organization that offered after-school services to children, may have defrauded the State. We have reached this conclusion because significant amounts of Educators' expenses charged to State funds were unsupported or clearly inappropriate.

In a prior audit of certain grants awarded by the Office of Children and Family Services (OCFS) to selected New York City-based child care centers (Centers), (Report 2006-S-33, issued July 2, 2008), we found many Centers, including Educators, misused the government funds they received - often in a potentially fraudulent manner. In fact, we found that Educators could not document the appropriate use of the entire \$47,251 it received from those grants. As such, we assessed Educators to be a high-risk organization and decided to determine whether it was the recipient of other government funding which might be at risk. We identified seven contracts relating to five government-funded programs from which Educators received significant funding. Four of these contracts were administered by the State Education Department (SED), and three were administered by the OCFS.

For the period October 24, 2002 through July 16, 2007, Educators received almost \$3.2 million in contract payments from SED and OCFS. We reviewed the claims relating to \$1.8 million of these payments to determine whether they were adequately supported and appropriate. We found that \$925,575 of these expenditures were properly supported and appropriate. However, Educators either could not support or justify almost half of the sampled payments we reviewed (\$883,530). Of this amount, \$687,360 was paid on SED-awarded contracts, and \$196,170 was paid on OCFS-awarded contracts.

For example, Educators could not provide us with time and effort records, or any other payroll or personnel-related documents, for 19 of the employees charged to its SED contracts. Thus, there is no evidence that the \$65,733 paid to these employees should have been charged to these contracts.

In addition, Educators requested SED reimburse it for \$20,137 paid to vendors for which Educators had already been reimbursed.

Regarding OCFS contracts, Educators did not provide us with supporting documentation for over 98 percent (\$196,170) of the total \$199,278 claimed on its expenditure reports.

We attribute the unsupported, inappropriate and potentially fraudulent transactions to a virtually inactive Board of Directors. In addition, there was no evidence that any policies, procedures or controls were in place to track Educators' financial activities. Further, the contract awarding agencies did not actively monitor contractor operations.

Our audit report contains three recommendations to SED and OCFS regarding their unsupported claims and the need for policies, procedures and controls. We referred the matters in this report to the Office of the State Comptroller's Investigations Unit for review and referral to law enforcement agencies for possible criminal prosecution.

When we discussed our findings with Educators' officials, they told us that all of the government funds they received were used appropriately and it was only a matter of missing paperwork. However, in response to our draft report, SED and OCFS officials agreed with our recommendations and stated that they have begun to implement them.

This report, dated August 20, 2010, is available on our website at: <http://www.osc.state.ny.us>.
Add or update your mailing list address by contacting us at: (518) 474-3271 or
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, NY 12236

Introduction

Background

New York State awards grants and contracts to non-profit community-based organizations that offer after-school services to children. Some of these grants and contracts are funded in whole or in part by the Federal government and are administered by various State agencies.

In a prior audit of certain grants awarded by the Office of Children and Family Services (OCFS) to selected New York City-based child care centers (Centers), (Report 2006-S-33, issued July 2, 2008), we found many Centers, including “Educators for Children, Youth, and Families, Inc.” (Educators), misused the government funds they received - often in a potentially fraudulent manner. In fact, we found that Educators, defunct as of May 2008, could not document the appropriate use of the entire \$47,251 it received from those grants. As such, we concluded that any other funds that Educators received from government may also be at high-risk for fraud and abuse. We identified seven contracts relating to five government-funded programs from which Educators received significant funding. Four of these contracts were administered by the State Education Department (SED), and three were administered by the OCFS. As of July 16, 2007, Educators was paid \$3,173,828 for these contracts (see Exhibit A).

The SED contracts included a Community Service Grant to provide programs for students suspended from school; a Partnership for Youth Grant to provide services that help students achieve a Regents Diploma; an Extended Day/ School Violence Program Grant; and a Community Learning Centers Grant to provide academic enrichment services. The three contracts provided grants for the Advantage After-School Program which was designed to improve the social, emotional, academic, and vocational competencies of school-age children.

To receive reimbursements for its program-related expenditures, Educators submitted periodic expenditure reports to SED and OCFS. Pursuant to each contract, Educators was to have a comprehensive accounting system and controls in place to capture all program-related financial activities and to prevent the misuse of government monies. Educators’ overall operations were to be overseen by its Board of Directors, responsible for establishing policies and procedures to help achieve Educators’ goals, and for monitoring Educators’ operations. According to a former Educators’ official, its operations were entirely government (Federal, State and New York City) funded.

Audit Scope and Methodology

We audited the use of government monies awarded to Educators for its SED and OCFS funded programs for the period July 1, 2002 through June 4, 2008. Our objective was to determine whether Educators' use of government monies was appropriate. To accomplish our objective, we reviewed applicable regulations, contract documents, Educators' expenditure reports and available supporting documentation. We also interviewed SED, OCFS and Educators officials, and reviewed available internal/external audit reports for the funded programs. In addition, we reviewed Educators' available bank statements and cancelled checks and staff personnel files.

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

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

Authority

This audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

Reporting Requirements

We provided a draft copy of this report to SED and OCFS officials for their review and comment. Their comments were considered in preparing this final report and are attached in their entirety at the end of this report.

SED and OCFS officials generally agree with our findings and recommendations and assert that they have begun to implement them.

Within 90 days of the issuance of this report, in accordance with Section 170 of the Executive Law, the Commissioners of OCFS and SED shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, indicating the steps taken by OCFS and SED officials

to implement our report recommendations, and where they have not been implemented, the reasons therefor.

**Contributors to
the Report**

Major contributors to this report include William Challice, Frank Patone, Donald Geary, Randy Partridge, Mark Anderson, Jeff Fuller, Maria Lloyd, Donald Cosgrove, Joseph Robilotto, and Sue Gold.

Audit Findings and Recommendations

We reviewed \$1.8 million of the expenditures reported to SED and OCFS by Educators to determine whether they were used appropriately. We found that \$925,575 of these expenditures were properly supported and appropriate. However, \$883,530 of these expenditures was either unsupported or clearly inappropriate. We recommend SED and OCFS officials take steps to recover these unsupported and inappropriate payments. We have also referred the matters in this report to the Office of the State Comptroller's Investigations Unit for review and referral to law enforcement agencies for possible criminal prosecution.

We attribute our findings to Educators' ineffective Board of Directors, inadequate policies and procedures, and ineffective oversight by the administering agencies.

Unsupported and Inappropriate Expenditures

The contracts governing the award of Federal and State grants monies require service providers who receive these grants (e.g., Educators) to have a system and controls in place to track their use of government monies and prevent their misuse. The contracts cite various federal and state regulations, such as the Code of Federal Regulations, SED's General and Administrative Regulations, and OCFS' Grantee Provider manual, as support for these requirements. Funding for a specific contract must only be used for allowable expenditures charged to that contract. Allowable expenditures are those which are reasonable and necessary to achieve program goals. Educators was required to submit periodic expenditure reports to SED and OCFS detailing program-related expenditures. Educators was also required to retain documentation to support the nature, amount and propriety of the reported expenditures.

To determine whether expenditures that Educators' reported and charged to SED and OCFS contracts were supported, we selected a sample of payroll and non personal service expenditures, spanning both SED and OCFS contracts and their respective contract periods, totaling \$1.8 million, and requested all related documentation. We found that \$925,575 of Educators' reported expenditures were properly supported and appropriate. These expenditures were supported by documents, such as employee time and attendance sheets, staff job assignments, and equipment purchase invoices allowing us to trace these expenses to the funded contracts. However, we question almost half (\$883,530) of the sampled expenditures (\$687,360 for SED-related expenditures, and \$196,170 for OCFS-related expenditures).

Of the \$687,360 in SED expenditures that we question, \$320,303 relates to expenditures for which there is no supporting documentation, and \$367,057 relates to expenditures where available documentation shows these expenditures are inappropriate and should not have been charged to State funds. We questioned the \$196,170 in expenditures charged to OCFS because they were all unsupported. For example:

- Educators could not provide us with time and effort records, or any similar payroll or personnel-related documents, for 19 employees whose salaries were charged to one or more of its SED contracts. Thus, there is no evidence that these employees, who were paid a total of \$65,733, had worked on these contract(s). Educators also charged \$254,570 in non personal service expenditures, such as contracted services, equipment and travel, to SED-funded programs where there are no associated contracts or vendor invoices.
- Included in the \$367,057 inappropriately charged to SED was \$20,137 of various non personal service expenditures where documentation was available to show that it had already been reimbursed for these expenses as a result of prior billings. Further, Educators requested reimbursement for \$9,996 reportedly paid to vendors where the checks had not cleared its checking account more than one year later. Thus, there were no reimbursable expenditures relating to these checks.
- In addition, Educators could not provide us with documentation to support \$196,170 of the \$199,278 in expenditures charged to OCFS contracts including \$121,655 for personal services and associated fringe benefits. Neither employee time and effort records nor staff assignment sheets were available to support the personal service charges to these contracts. The associated fringe benefits for Educators' employees are calculated as a percentage of payroll costs and are therefore also unsupported.

The former Educators officials we contacted did not explain why the required supporting documentation was not provided.

Control Environment

An organization's Board of Directors (Board) is responsible for providing overall guidance to the organization to help ensure that its missions and goals are achieved. A Board is also responsible for ensuring that its management team develops and implements adequate accounting systems and controls to track its financial activities and to protect its assets against misuse. Board members usually meet on a regular basis to discuss the above and all other relevant issues effecting the organization. We found no evidence that Educators' Board had executed its responsibilities.

In addition, State agencies awarding contracts to vendors are responsible for overseeing contractor operations to ensure that contracted services are delivered, and that contract-related billings are supported and appropriate. Such oversight would require periodic visits to the contractors, independent verification of services and billings and following up on noted deficiencies. We found little evidence of such oversight by either SED or OCFS.

We believe that if the control environment at Educators had been strong, and agency oversight had been adequate, deficiencies identified in this report may have been prevented or minimized.

Educators' Board

Educators' Executive Director, who by virtue of her position should have attended all Educators' Board meetings, told us that she did not know how often Educators' Board met. In fact, she could not provide us with any minutes that should have been prepared as a result of those meetings. Nevertheless, we were able to obtain copies of Educators' Board minutes from OCFS. The minutes show the Board met only once a year during 2004, 2005 and 2006.

We reviewed the available minutes to determine the topics that were discussed by Board members. In general, their discussions pertained to the need to recruit additional Board members, and the need to secure independent audit services. The minutes did not address any relevant organizational administrative or fiscal matters such as annual budgets, organizational resources, service deliverables or recommendations made by independent auditors – some of which addressed the deficiencies we identify in this audit.

SED and OCFS Oversight

We found that neither SED nor OCFS officials provided effective oversight of their contracts with Educators. For example, there is no evidence that SED ever audited any aspects of its \$2.5 million in contracts with Educators, or asked for supporting documentation for claimed expenditures. Had SED officials done so, they should have identified the unsupported and inappropriate expenditures identified during our audit.

Although OCFS officials were able to document a few staff visits to Educators, they did not follow up on the deficiencies they identified during those visits. For example, in March 2005, an OCFS site visit identified several problems with Educators' program delivery including the number of children being served, documentation of program activities, and record keeping. As a result, OCFS provided Educators with technical assistance

to address its recordkeeping and documentation issues. However, it wasn't until March 2006 that OCFS staff returned to Educators based on a payroll-related complaint they from an Educators' employee.

Recommendations

To SED and OCFS

1. Recover the respective payments made to Educators for the unsupported and inappropriate claims detailed in Exhibit A of our report.
2. Investigate the support and propriety of the \$1.4 million expenditures paid to Educators that we did not include in our audit.
3. Review contract oversight procedures for grant recipients and determine how they can be strengthened to address the conditions cited in this report.

Exhibit A

| Contract | Contract Period | Contract Award | Contract Payments | Audited Payments | Disallowance |
|---|------------------------|-----------------------|--------------------------|-------------------------|---------------------|
| State Education Department | | | | | |
| Partnership for Youth Grant | 7/1/02-12/31/03 | \$238,550 | \$236,559 | \$236,559 | \$80,869 |
| Community Service Grant | 4/1/04 – 9/30/05 | 562,130 | 562,130 | 562,130 | 251,492 |
| Extended Day Grant | 7/1/03 – 6/30/08 | 1,485,000 | 1,184,791 | 584,791 | 157,910 |
| Community Learning Center Grant | 1/1/04-6/30/08 | 679,041 | 513,053 | 226,347 | 197,089 |
| Sub Total | | \$2,964,721 | \$2,496,533 | \$1,609,827 | \$687,360 |
| Office of Children and Family Services | | | | | |
| Advantage After-School Program | 10/1/02-9/30/07 | \$433,500 | \$375,408 | \$93,361 | \$93,361 |
| Advantage After-School Program | 10/25/04-10/24/09 | 300,000 | 162,717 | 64,505 | 61,397 |
| Advantage After-School Program | 10/25/04-10/24/09 | 300,000 | 139,170 | 41,412 | 41,412 |
| Sub Total | | \$1,033,500 | \$677,295 | \$199,278 | \$196,170 |
| SED and OCFS Total | | \$3,998,221 | \$3,173,828 | \$1,809,105 | \$883,530 |

Agency Comments



New York State
Office of
Children & Family
Services

www.ocfs.state.ny.us

September 21, 2009

David A. Paterson
Governor

Gladys Carrión, Esq.
Commissioner

Mr. Frank Patone
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street - 11th Floor
Albany, NY 12236

Dear Mr. Patone:

Capital View Office Park
52 Washington Street
Rensselaer, NY 12144

The Office of Children and Family Services (OCFS) has received the draft audit report (2007-S-128) regarding Contract Payments for Educators for Children, Youth and Families, Inc. dated August 26, 2009.

OCFS appreciates the opportunity to respond to the recommendations in the report. That response is enclosed with this letter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kevin W. Mahar".

Kevin W. Mahar
Director
Office of Audit and Quality Control

Enclosure



An Equal Opportunity Employer

This is the Office of Children and Family Services' (OCFS') response to the draft audit report (2007-S-128) OCFS: Propriety of Contract Payments to Educators for Children, Youth and Families provided by the Office of the State Comptroller (OSC). The document addresses contracts administered by both OCFS and the State Education Department. OCFS appreciates the opportunity to comment on this draft report.

OCFS does not fully agree with the contention that appears on page 13 of the OSC draft audit report that OCFS did not provide effective oversight of this contract. OCFS provided OSC a timeline demonstrating that monitoring and oversight of the program was occurring in an ongoing manner. On-site visits were performed as part of the contract and program monitoring process. OCFS staff raised concerns about the organizational deficiencies at Educators and, after internal discussion, OCFS initiated an audit of the program. The work papers and draft audit findings of the OCFS audit were provided to OSC. The results of OCFS's audit have not been finalized pending conclusion of the OSC audit. Based on these actions, OCFS does not agree with the statement, "We (OSC) found little evidence of such oversight by either SED or OCFS."

*

There are three specific recommendations contained in the report:

Recommendation:

1. Recover the respective payments made to Educators for the unsupported and inappropriate claims detailed in Exhibit A of our report.

OCFS Response:

OCFS has been working on recovering the unsupported and inappropriate claims payments made to Educators. On February 5, 2007, Advantage After School staff sent a letter to Ms. Gladia Holly, Educators' Executive Director, requesting they return \$9,450 from contract number C023272. On March 30, 2007, the Bureau of Contract Management sent a letter to Ms. Holly requesting they return the same \$9,450 regarding the same contract.

On page 7 on the draft audit report, OSC refers to the potentially fraudulent use of day care funds of which Educators is accused. OCFS continues to work with OSC and the involved District Attorney's office on these pending charges. OCFS has been in regular contact with all involved parties regarding the status of this prosecution and will continue to provide any of the requested aid and/or support.

Recommendation:

2. Investigate the support and propriety of the \$1.4 million expenditures paid to Educators that we did not include in our audit.

***State Comptroller's Comment**

As noted in the audit report, OCFS did not always follow up in a timely manner when deficiencies were noted.

OCFS Response:

OCFS has conducted an audit of this entity and shared the work papers and completed draft audit report findings with OSC.

Recommendation:

3. Review contract oversight procedures for grant recipients and determine how they can be strengthened to address the conditions cited in this report.

OCFS Response:

OCFS has developed and implemented procedures to strengthen oversight over grant recipients. New controls have been developed to improve the business process and individual workloads have been decreased to allow for enhanced monitoring activity. Approximately 100 OCFS staff received training in fraud detection from OCFS audit staff with significant fraud detection expertise. Additionally, OSC staff provided fraud detection and contract management training in a jointly sponsored training by OSC and OCFS.

The Division of Child Care Services (DCCS) has developed an in-house computer tracking system in a secure shared file to keep track of communication between OCFS and the contract agencies, including site visits. A new site monitoring tool has been constructed which is designed to improve the monitoring function. Additionally, DCCS has instituted a higher standard of documentation from programs before no-cost extensions or budget modifications are considered. All of these steps are designed to enhance the monitoring capacity at OCFS.

Further, OCFS's Office of Audit and Quality Control has initiated 51 contract audits over the last two years. To date, these audits have resulted in recoveries totaling \$5,184.74; reimbursement is also being pursued for an additional \$791,266.83.

Finally, OCFS has also refined a risk assessment process that identifies contracts in which cost/claim reimbursement patterns are not consistent and which may also indicate the likelihood of misuse of funds.



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

DEPUTY COMMISSIONER FOR OPERATIONS
AND MANAGEMENT SERVICES
Tel. (518) 474-2547
Fax (518) 473-2827
E-mail: tsavo@mail.nysed.gov

October 16, 2009

Mr. Frank Patone
Audit Director
Office of the State Comptroller
Division of State Government Accountability
123 William Street, 21st Floor
New York, New York 10038

Dear Mr. Patone:

The following are the New York State Education Department's (Department) responses to the recommendations contained in the Office of the State Comptroller's draft audit report (2007-S-128) on *Office of Children and Family Services: Propriety of Contract Payments to Educators for Children, Youth and Families*.

Recommendation 1: Recover the respective payments made to Educators for the unsupported and inappropriate claims detailed in Exhibit A of our Report.

We agree with this recommendation. We will make every effort to attempt to recover the payments from the agency.

Recommendation 2: Investigate the support and propriety of the \$1.4 million expenditures paid to Educators that we did not include in our audit.

We agree with this recommendation. We will attempt to contact the agency and examine the supporting documentation to determine the propriety of payments made.

Recommendation 3: Review contract oversight procedures for grant recipients and determine how they can be strengthened to address the conditions cited in this report.

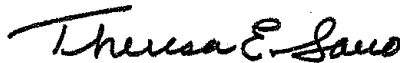
We agree with the recommendation. The Department has improved its oversight and monitoring of 21st Century Community Learning Centers (CCLC) and Extended School Day/School Violence Prevention grants and grant contracts. The activities described below will continue to improve the Department's knowledge about the implementation of each 21st CCLC and Extended School Day/School Violence Prevention program and ability to identify and resolve issues as they arise.

- Department program staff conducted three monitoring site visits of 21st CCLCs in May and will conduct more during the fall of 2009 and spring 2010. Seventy percent of visits will be to community-based/ not-for-profit organizations as these organizations constitute over 60 percent of 21st CCLC sub-recipients. The monitoring document and information gathered during the process are maintained in the grantees' folders along with any related correspondence.
- Department program staff along with staff in the New York Center for School Safety conducted twelve monitoring site visits of the Extended School Day/School Violence Prevention programs in May and will conduct more during the fall of 2009. Additional visits will be scheduled for spring 2010. In addition to these visits, staff from the Extended School Day/School Violence Prevention technical assistance center in New York City has conducted twenty-seven site visits to the community-based not-for-profit organizations during the 2008-09 program year, and will maintain this level of involvement during 2009-10. The monitoring documents and information gathered during the process are maintained in the grantees' folders along with any related correspondence.
- Department program staff conducted 31 telephone monitoring interviews of 21st CCLC programs during 2008-09. During 2009-10, up to 15 telephone monitoring interviews will be conducted.
- The Department's Student Support Services Network (SSSN) regional technical assistance centers are in frequent communication with the 21st CCLCs and Extended School Day/School Violence Prevention programs and conduct on-site technical assistance visits to the programs in the region. They assist each 21st CCLC with the Program Quality Self-Assessment Tool to identify areas in need of improvement and plan strategies to address them. The SSSN centers alert Department staff to any problems that cannot be resolved at the local level.
- The Annual Performance Report (APR) is the United States Department of Education web-based data collection system for 21st CCLCs. It includes yearly data on student achievement and student behaviors, as well as data on hours of operation, staffing, and activities. Department staff and the SSSN regional centers review the APR for each of the 21st CCLC grantees. Examining the data reported by the 21st CCLC programs brings to light possible programmatic problems that may also have fiscal implications that need to be resolved. A copy of the APR is included in the grantees' folders.
- Department program staff review all 21st CCLC and Extended School Day/School Violence Prevention grant budgets to ensure that planned uses of funds are allowable and are consistent with the approved program proposal. Problems and concerns are resolved directly by staff in communication with the sub-recipients.

- The Department sponsors statewide training sessions two times each year for 21st CCLCs, Extended School Day/School Violence Prevention programs and other after school programs. Program and fiscal staff conduct workshops on fiscal requirements and procedures. They are also available for individual consultations to help resolve financial and programmatic concerns.
- Research Works, Inc., under contract with the Department, is conducting an independent evaluation of the 21st Century program in New York State. As part of the evaluation, Research Works has conducted an in-depth study of thirty 21st CCLCs between October 2006 and September 2009. Additional programs will be studied during this coming year.
- As of January 2010, the Department will require all 21st CCLC sub-recipients to submit a semi-annual program report that will include information pertaining to student attendance, fiscal spend-down, school-aged child care licensing status, professional development efforts and progress toward meeting stated program objectives. Reports will be due in January and June of each year of funding. Department program staff will follow up with sub-recipients if or when discrepancies or problems are apparent.

Should you have any questions regarding this letter, please contact Robert Jaffarian at (518) 474-5520.

Sincerely,



Theresa E. Savo

c: Commissioner Steiner
John B. King
Robert Jaffarian
James Conway