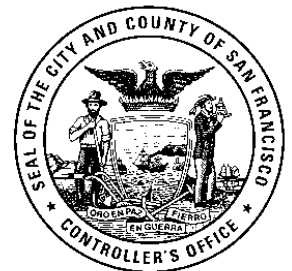


Annual Audit of the Free City College Program Fund: August 22, 2019, Through July 31, 2020

Department of Children, Youth and Their Families



October 19, 2021

City & County of San Francisco
Office of the Controller
City Services Auditor

About the Audits Division

The City Services Auditor (CSA) was created in the Office of the Controller through an amendment to the Charter of the City and County of San Francisco (City) that voters approved in November 2003. Within CSA, the Audits Division ensures the City's financial integrity and promotes efficient, effective, and accountable government by:

- Conducting performance audits of city departments, contractors, and functions to assess efficiency and effectiveness of service delivery and business processes.
- Investigating reports received through its whistleblower hotline of fraud, waste, and abuse of city resources.
- Providing actionable recommendations to city leaders to promote and enhance accountability and improve the overall performance and efficiency of city government.

Team:

Mark Tipton, *Audit Manager*
Winnie Woo, *Senior Auditor*

Audit Consultant:
Crowe LLP

Mark de la Rosa
Director of Audits
Office of the Controller
City and County of San Francisco
(415) 554-7574

For media inquiries, please contact
con.media@sfgov.org.



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Audit Authority

This audit was conducted under the authority of the San Francisco Charter, Section 3.105 and Appendix F, which requires that CSA conduct periodic, comprehensive financial and performance audits of city departments, services, and activities.



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO

Ben Rosenfield
Controller
Todd Rydstrom
Deputy Controller

October 19, 2021

Dr. Maria Su
Executive Director
Department of Children, Youth and Their Families
1390 Market Street, Suite 900
San Francisco, CA 94102

Dear Dr. Su:

The Office of the Controller, City Services Auditor (CSA), Audits Division, presents the report of the Free City College Program Fund, which the City and County of San Francisco (City) established to provide financial assistance for San Francisco residents to attend City College of San Francisco (City College). The Department of Children, Youth and Their Families (DCYF) is charged with administering the program. CSA engaged Crowe LLP (Crowe) to conduct the audit, which had as its objectives to determine whether money in the program fund was spent in accordance with the memorandum of understanding (MOU) between the City and City College. The audit also assessed whether City College's controls over financial and operational activities related to the program fund are adequate.

The audit found that most program expenditures were spent in accordance with the MOU, but that some expenses lacked sufficient support. The report includes five recommendations for DCYF to improve its program monitoring of the fund. The responses of City College and DCYF are attached as appendices. CSA will work with the department to follow up every six months on the status of the open recommendations made in this report.

CSA and Crowe appreciate the assistance and cooperation of DCYF and City College staff involved in this audit. For questions about the report, please contact me at mark.p.delarosa@sfgov.org or 415-554-7574 or CSA at 415-554-7469.

Respectfully,

A handwritten signature in black ink, appearing to read "Mark de la Rosa".

Mark de la Rosa
Director of Audits

cc: Board of Supervisors
Budget Analyst
Citizens Audit Review Board
City Attorney
Civil Grand Jury
Mayor
Public Library

Performance Audit of Free City College Program Fund Performed on Behalf of the City and County of San Francisco

September 15, 2021



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Cover Letter

Mark de la Rosa, Director of Audits
Office of the Controller, City Services Auditor
City and County of San Francisco
1 Dr. Carlton B. Goodlett Place, #306
San Francisco, CA 94102

We have conducted a performance audit of the Free City College Program Fund (the fund) administered by City College of San Francisco (City College) for the period of August 22, 2019, through July 31, 2020, to determine whether program funds were used in accordance with the stated purposes and permissible uses as agreed upon in the Memorandum of Understanding (MOU) and San Francisco Administrative Code Section 10.100-288.

We have conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on our audit objectives.

Our audit was limited to the objectives listed on pages 5 and 6 of this report. City College management is responsible for the compliance with those requirements. Crowe also performed several nonaudit procedures listed in Appendix A of this report, starting on page 16.

The results of our audit procedures indicate that City College did not meet Objective #1 and #3 listed on pages 5 and 6 in all significant respects. The results of our procedures indicated that City College met Objective #2 listed on page 6 in all significant respects.

City College's written responses, Views of Responsible Officials and Corrective Actions, included in the Findings and Recommendations Section of this report, and the nonaudit procedures, included in Appendix A of this report, were not subject to the performance auditing procedures in accordance with *Government Auditing Standards* and as such we provide no conclusions on them for the purposes of this audit or any other purpose.

Executive Summary

The goal of this performance audit is to determine whether City College used Free City College Program funds in accordance with the stated purposes and permissible uses as agreed upon in its MOU with the City and County of San Francisco (City) and San Francisco Administrative Code Section 10.100-288. The audit covered August 22, 2019, through July 31, 2020. The audit objectives, shown on pages 5 and 6, were developed based on city law, requirements set forth in the MOU, and goals outlined by the City's Department of Children, Youth and Their Families (DCYF). As part of the audit, Crowe identified five findings, which are presented in the table below. Significant findings are those items that are deemed significant in relation to the objectives of the audit and thus are deemed important enough to merit attention by those charged with governance. Further details of the findings in **Exhibit 1** are presented on pages 7 through 15 of this report.

In performance audits, a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct (1) impairments of effectiveness or efficiency of operations, (2) misstatements in financial or performance information, or (3) noncompliance with provisions of laws, regulations, contracts, or grant agreements on a timely basis.

Exhibit 1 Findings and Control Evaluation

Finding	Control Evaluation ¹	Audit Objective Impacted
1. City College used Free City College Program funds to pay for Information Technology (IT) support services that occurred before execution of the MOU. In total, City College included \$193,332 in IT support expenses covering periods before execution of the MOU.	<i>Significant Deficiency in Internal Control and Significant Noncompliance</i>	1
2. City College included \$122,043 in costs for computer hardware for the counseling department. The MOU does allow for costs due to increased staff hours for financial aid counseling staff, however this would not include the expenses for new hardware.	<i>Significant Deficiency in Internal Control and Significant Noncompliance</i>	1
3. City College did not provide support for the allocation of IT support services expenses to the Free City College Program. For the audit period, \$1,318,004 in IT support service expenses were charged to the program, which includes the amounts identified in Finding 1.	<i>Significant Deficiency in Internal Control</i>	1
4. City College did not provide sufficient evidence to support its methodology for allocations of administrative salaries and benefits to the Free City College Program Fund. Payroll expenses totaled \$565,763. Crowe questions the allocations for executive-level positions, including \$91,177 in salary and benefits.	<i>Significant Deficiency in Internal Control</i>	1
5. The oversight committee met less frequently than required by the MOU. The committee met less than every four months, which does not comply with the MOU.	<i>Deficiency and Noncompliance</i>	3

¹ Where a "significant deficiency" is deemed significant to the audit objectives and a "deficiency" is not deemed significant to the audit objectives, but warrants the attention of those charged with governance in accordance with the 2018 version of Government Auditing Standards - Chapter 9: Reporting Standards for Performance Audits, paragraphs 9.29 through 9.31.

In addition to the performance audit objectives, the City requested that Crowe prepare several calculations and schedules. The procedures, results, and recommendations related to the procedures were not subject to performance auditing standards, thus Crowe has provided no conclusion on these procedures. We performed these procedures in accordance with the Standards for Consulting Services established by the American Institute of Certified Public Accountants. The detailed approach and results of the nonaudit procedures are listed in **Appendix A**. The nonaudit procedures completed are as follows:

- Prepare a cost analysis for the following city fiscal year and provide recommendations to help program sustainability. Determine how federal and/or state aid is being leveraged in conjunction with the Free Tuition Program.
- Calculate the percentage of the total budget that is used for tuition and what percentage is used to distribute grants to students.
- Assess how DCYF manages and monitors the MOU and make recommendations for improvement.
- Determine how much revenue is generated to City College from the Free City College Program.

Background

The San Francisco Board of Supervisors established the San Francisco City College Financial Assistance Fund to provide funds to implement the Free City College Program (the Program). On August 22, 2019, the City entered into a MOU with City College to operate the program. The MOU covers a period of ten academic years, defined as “encompass[ing] Fall, Spring, and Summer, including intercessions, if any.” The Department of Children, Youth, and Their Families (DCYF) is the monitoring agency of the program. The MOU provided a total of \$15 million for Year 1. **Exhibit 2** provides the amounts budgeted for the term of the MOU.

Exhibit 2
Free City College Program Fund Annual Base Funding Amounts

Cost Category	Reported
Year 1	\$15,000,000
Year 2	\$15,700,000
Year 3	\$16,400,000
Year 4 through 10 (plus CPI factor)	\$16,400,000

The program provides free tuition for credit courses at City College to eligible students living in San Francisco who do not receive grants or financial aid that would cover similar fees. The program also provides for education-related expenses other than enrollment fees for students who are eligible for the program and receive grants or financial aid that cover enrollment fees. In fiscal year 2019-20, approximately 24,000 students received either enrollment fees or grants from the program.

Free city funding is disbursed to students in the following two ways:

- **Tuition:** Students must complete the program application form upon class registration. If the student is eligible, the enrollment fees “tuition” will appear as waived charges for payment during registration.
- **Grants:** Eligible students receive the first 50 percent of the disbursement after the last day to drop without a withdrawal and receive the second 50 percent after midterms.

As stated above, Free City received \$15 million in grant funds for the Academic Year 1. Of the \$15 million received, City College reported spending a total of \$10,239,512 on funding for enrollment fees and grants for eligible students. **Exhibit 3** provides a breakdown of the \$10,239,512 in payments to students in the form of enrollment fees, grants and repayments.²

Exhibit 3
Free City College Fund Payments to Students

Free City College Payment Type	Total
Enrollment Fee	\$6,950,830
College Grant	4,295,231
Repayments / Reversals	(1,006,549)
Total	\$10,239,512

Appendix B of the MOU states that City College may use excess funds remaining in the annual allocation after fully funding enrollment fees and grants to cover administrative costs associated with the Free City College Program with DCYF's approval. Functions or staff positions may include but are not limited to: program manager, financial aid counselors, AB 540 Dream coordinator/counselor, piloting evidence-based interventions to improve student equity outcomes, data analyst, IT system upgrades, increased staff hours for financial aid counselors or data analysts, incorporation of evidence-based methods to improve state and federal applications uptake. City College reported spending an additional \$2,005,810 in administrative costs for Year 1 as outlined in **Exhibit 4**. In total, City College reported \$12,245,322 in program expenditures for Year 1 and a fund balance of \$2,754,678.

Exhibit 4
Free City College Program Fund Total Reported Expenditures

Cost Category	Reported
Payments to Students	\$10,239,512
Administrative Salaries and Benefits	565,763
IT Hardware	122,043
IT Support Services	1,318,004
Total Year 1 Expenditures	\$12,245,322
Total Allocated	\$15,000,000
Fund Balance	\$2,754,678

² Students who receive enrollment fees or grant payments from the program must repay all funds received if they withdraw from a class after the deadline to withdraw as set for each course for the specific semester. However, effective March 9, 2020, due to the COVID-19 pandemic, the California Community Colleges suspended student withdrawal regulations, thereby cancelling any possible Free City College Program repayments as of that date.

Objectives, Scope, Methodology and Conclusion

The goal of the audit is to determine whether program funds are used in accordance with the stated purposes and permissible uses as agreed upon in the MOU between the City and City College. The audit was conducted and delivered as a performance audit defined by the U.S. Government Accountability Office in its *Government Auditing Standards*. The audit covered the period from August 22, 2019, through July 31, 2020. The audit objectives for this performance audit were developed based on MOU requirements, city law, and goals outlined by DCYF. Specific objectives of the performance audit, methodology and summary conclusions are listed below.

1. Determine whether program funds were used in accordance with the stated purposes and permissible uses as agreed upon in the Memorandum of Understanding and San Francisco Administrative Code Section 10.100-288.

Methodology: Crowe obtained financial records from City College related to the Free City College Program and a listing of students who were granted funding through the Free City College Program. Crowe confirmed funds disbursed did not exceed \$15,000,000. Crowe selected a sample of 60 of 34,866 students enrolled in the program and tested the following:

- Whether eligible students were required to complete a questionnaire to determine eligibility for the Free City College Program at the time of registration
- Whether eligible California College Promise Grant Eligible Students received grants equal in value to \$46 for each enrolled credit unit
- Whether all other eligible students received free enrollment, with enrollment fees paid for through the Free City College program
- Whether each student was encouraged to complete a FAFSA (Free Application for Federal Student Aid) and apply for financial aid.

Testing involved reviewing screen shots from the information technology system used to facilitate enrollment in the program for each student in the sample. Crowe reviewed the initial application questionnaire, residency information, approval screens, enrollment status and payment information, as applicable.

In addition, Crowe obtained a list of eligible administrative expenses and selected a sample of 20 of 72 expenses to determine whether expenses were allowable based on requirements of Appendix B in the MOU. Crowe performed detailed invoice testing for information technology expenses including review of invoice, approvals, service periods and allowability with MOU. Crowe performed a recalculation of administrative salary and benefit expenses allocated to the Free City College Program Fund. Crowe then compared reported expenses against the allowable cost categories outlined in the MOU.

Crowe obtained a list of students that received Free City College Program funding. For those students who withdrew (17 of 60) from their course(s) after the deadline to receive a full refund,³ Crowe tested the following:

- Whether a student who withdrew from a course or courses after the deadline to receive a full refund, repaid City College for all applicable enrollment fees or the value of the fees paid by grant for the course or courses, and/or grants paid for other educational expenses.
- Whether City College returned repayments to the Free City College Program Fund from students that withdrew after the deadline to receive a full refund to the Free City College Program.
- Whether all program funds were recovered from those students that withdrew post-deadline.

³ The deadline is the last day for students paying tuition to withdraw and request a full tuition refund. Although tuition is waived for Free City College Program students so there are no fees to be repaid by the student, the deadline date is used as criteria to determine whether City College needs to recoup the fees and/or grants.

Conclusion: Crowe tested multiple areas of the MOU through this objective, with varying conclusions. The summary conclusion of each area of the MOU are as follows:

- **Student Eligibility and Enrollment.** City College met this objective in all significant respects.
- **Eligible Administrative Expenses.** City College did not meet this objective in all significant respects. Crowe included findings 1, 2, 3 and 4, which relate to allowability of reported administrative expenses.
- **Student Withdrawal Repayments.** City college met this objective in all significant respects.

2. Determine whether unspent funds were returned to the Program fund in accordance with the MOU and Administrative code.

Methodology: Crowe identified unspent funds for the audit period and tested whether those funds were returned to the Program fund in accordance with the MOU and Administrative code. Crowe obtained financial records from City College and compared the amount of Program funds allocated to the total grants and eligible expenditures to determine if Program funds are required to be returned and determined if student repayments were deposited back to program funds and these program funds are returned to City.

Conclusion: Appendix A of the MOU states that for years 1-4 of the Agreement, all unspent funds, per the annual audit, shall be deposited in the Free City College Reserve Fund. Therefore, no money has been returned to the reserve fund yet because this is the first-year audit, which will determine the amount to be deposited to the reserve fund.

3. Determine whether City College has reasonable controls for determining that financial and operational activities over the Program fund are properly performed.

Methodology: Crowe obtained policies and procedures related to oversight and administration of the Free City College Program including verification of eligibility, disbursement of Grants and reimbursements owed to the City College for student drops and withdrawals. Crowe interviewed Free City College program staff to understand internal controls over the administration of the program and tested internal controls over eligibility determinations and eligible expenses in Objective 1. Crowe obtained a list of oversight committee members and the appointing body and determined if members were appointed by the appropriate body in compliance with requirements in Attachment B of the MOU. Crowe obtained oversight committee agendas and meeting minutes for academic year 2019/20 and determined whether frequency of meetings complied with requirement in Attachment B of MOU.

Conclusion: City College did not meet this objective in all significant respects. Crowe included Finding 5 related to the frequency of the oversight committee meetings. Also, Crowe identified Findings 1 through 4, which report significant deficiencies in internal controls related to objective.

Findings and Recommendations

This section of the report provides findings and recommendations that resulted from the procedures conducted during our Performance Audit. Each finding presented was prepared in accordance with Generally Accepted Government Auditing Standards (GAGAS) for reporting findings, which requires each finding to have a title, criteria, condition, cause, effect and recommendation.

Finding 1 – Costs Incurred Before the Memorandum of Understanding Effective Date

Significant Deficiency in Internal Control and Significant noncompliance

Condition

City College used Free City College Program funds to pay for Information Technology (IT) support services that occurred before execution of the MOU. The MOU under audit between the City and City College became effective on August 22, 2019. City College had 72 transactions during the audit period totaling \$1,440,046 in expenses. Crowe selected a sample of 20 transactions totaling \$898,219 for testing. City College reported IT support services costs for services provided in July and August 2019 before August 22, 2019, as administrative expenses. In total, City College included \$193,332 in IT support expenses covering periods before execution of the MOU.

Vendor	Date	Total Amount	Allocated to FCC (50%)
Ellucian Company LP	7/19/2019	\$39,827	\$19,913
Ellucian Company LP	7/19/2019	\$65,034	\$32,517
Ellucian Company LP	7/19/2019	\$39,827	\$19,913
Ellucian Company LP	7/19/2019	\$65,034	\$32,517
Ellucian Company LP	7/19/2019	\$65,034	\$32,517
CampusWorks Inc.	7/19/2019	\$22,533	\$11,267
CampusWorks Inc.	7/24/2019	\$22,533	\$11,267
CampusWorks Inc.	8/5/2019	\$31,200	\$15,600
CampusWorks Inc.	8/5/2019	\$42,900	\$21,450
CampusWorks Inc.	8/14/2019	\$31,200	\$15,600
CampusWorks Inc.	8/14/2019	\$22,533	\$11,267
CampusWorks Inc.	8/15/2019	\$4,043	\$2,021
	Total	\$386,664	\$193,332

Criteria

The MOU between the City and City College was signed and dated on August 22, 2019. Section 3.1 of the MOU states “The term of this Agreement shall commence on August 22, 2019 and shall end at 11:59 p.m. San Francisco time on August 21, 2029.

Cause

City College allocated 50 percent of all IT costs to Free City College Program funds beginning in July 2019. City College did not have a documented procedure related to the administrative expense allocation methodology for the program.

Effect

City College allocated administrative expenditures to the Free City College Program Fund services that occurred before execution of the MOU, which overstated Free City College Program expenses for the academic year.

Recommendation

DCYF should require City College to implement procedures to evaluate all administrative expenses being charged to the Free City College Program Fund to ensure costs are eligible and services provided in the period of performance of the MOU / academic year. DCYF should work with City College to determine whether the \$193,332 of costs charged before the execution of the MOU are eligible expenses for the Free City College Program Fund.

Management Responses

DCYF

Agree with Crowe Recommendation.

View of Responsible Officials and Corrective Action Plan

DCYF will assign incoming DCYF Budget Manager to discuss, calculate billing prior to MOU to adjust accordingly, and vet out methodology/billing back-ups with City College.

City College

We concur.

View of Responsible Officials and Corrective Action Plan

Upon review of the costs associated with this item, the current District administration noted that the costs, which were incurred by a consultant acting on behalf of the District, were not appropriately evaluated nor directly related to the Free City College Program. These costs, totaling \$193,332, will be repaid back to Free City College Program funds. The District will also work with DCYF to ensure that all proposed administrative expenses are eligible and approved prior to expenditure. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 2 – Eligibility of IT Hardware Costs

Significant Deficiency in Internal Control and Significant noncompliance

Condition

Crowe selected a sample of 20 out of 72 reported transactions totaling \$898,219 of \$1,440,046 in administrative expenses. City College included \$122,043 in costs for computer hardware for the counseling department. New hardware would be used by counselors to educate students about the Free City College Program and to assist students with enrolling in the Free City College Program. Allowable costs listed in the MOU relate to IT system upgrades but do not specifically include computer hardware for staff. Crowe interprets IT system upgrades to include updating the online application system used to accommodate the program eligibility determinations and not new hardware for counseling staff. The MOU does allow for costs due to increased staff hours for financial aid counseling staff, however this would not include the expenses for new hardware.

Criteria

Appendix B of the MOU states eligible costs could include, among other categories, IT system upgrades. Appendix B of the MOU states that City College may use excess funds remaining in the annual allocation after fully funding enrollment fees and grants to cover administrative costs associated with the Free City College Program with the DCYF's approval. Functions or staff positions may include but are not limited to: program manager, financial aid counselors, AB 540 Dream coordinator/counselor, piloting evidence-based interventions to improve student equity outcomes, data analyst, IT system upgrades, increased staff hours for financial aid counselors or data analysts, incorporation of evidence-based methods to improve state and federal applications uptake.

Cause

City College does not have documented internal controls related to administrative expense allocation methodology for the Free City College Program. City College received an Administrative Cost Memo on January 29, 2021 from DCYF approving estimated \$2,005,810 in administrative costs submitted by City College. IT hardware costs were included in this approved amount. Therefore, City College reported these costs as an eligible expense.

Effect

City College may have overstated administrative expenditures for the academic year.

Recommendation

DCYF should work with City College to determine if the entire \$122,043 of costs charged for computer hardware for the counseling department should be allocated to the Free City College Program Fund. Further, DCYF should require City College submit a request with sufficient support for one-time costs being allocated to the Free City College Program fund.

Management Responses

DCYF

Agree with Crowe Recommendation

View of Responsible Officials and Corrective Action Plan

DCYF will assign incoming DCYF Budget Manager to discuss and vet out methodology and billing back-ups with City College.

City College

We concur.

View of Responsible Officials and Corrective Action Plan

Current District IT staff reviewed the costs for the \$122,043 in computer hardware that was charged to the program. After review of the proposed expense, it was determined that the permitted use of the Free City College Program funds did not include computer hardware for staff. As a result, this expenditure should have been borne by City College. Upon adoption of the FY22 Adopted Budget, the amount used will be returned to Free City College Program funds. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 3 – Inadequate Support for IT Expense Allocation Methodology

Significant Deficiency in Internal Control

Condition

City College did not provide support for the allocation of IT support services expenses to the Free City College Program. City College allocates 50 percent of all IT support service expenses to the program fund. City College stated that the allocation was based on estimated student usage for class registration and database support. However, City College did not provide student usage metrics related to the program to support the estimate. IT support service expenses charged to the Free City College Program totaled \$1,318,004 for the audit period, which includes the amounts identified in Finding 1.

Criteria

Appendix B of the MOU outlines eligible administrative costs for the program but does not identify a methodology for allocating shared charges to the program fund.

Cause

City College does not have documented internal controls related to administrative expense allocation methodology for the Free City College Program. City College allocates IT support services expenses to the Free City College Program Fund based on estimated student usage for class registration and database support. In addition, City College received an Administrative Cost Memo on January 29, 2021 from DCYF approving \$2,005,810 in administrative costs submitted by City College. The IT support services costs were included in this approved amount. Therefore, City College reported these costs as an eligible expense.

Effect

City College may have overstated allowable IT expenses.

Recommendation

DCYF should require City college to develop a methodology for allocating IT support service expenses to the Free City College Program and submit for review and approval.

Management Responses

DCYF

Agree with Crowe Recommendation

View of Responsible Officials and Corrective Action Plan

DCYF will assign incoming DCYF Budget Manager to discuss and vet out methodology and billing back-ups with City College.

City College

We concur.

View of Responsible Officials and Corrective Action Plan

Upon review of the costs associated with this item, the current Associate Vice Chancellor for Information Technology Services, found that there was little data to support the estimated student usage for class registration and database support. We note that these costs were incurred by a consultant acting on behalf of the District, who included costs that were not supportable or related to the Free City College Program.

This cost, totaling \$1,318,004, which includes the amount of funding in Finding #1, will be repaid back to Free City College Program funds. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 4 – Lack of Support for Allocation of Administrative Salaries and Benefits.

Significant Deficiency in Internal Control

Condition

City College did not provide sufficient evidence to support its methodology for allocations of administrative salaries and benefits to the Free City College Program Fund. Payroll expenses allocated to the Free City College Program totaled \$565,763. Crowe questions the allocations for executive level positions including Chancellor (9 percent), Vice Chancellor (11 percent), Senior Chief of Staff (6 percent) and Director of Research (3 percent) totaling \$91,177 in salary and benefits.

Position	Allocation	Total Salary and Benefits
Chancellor	9%	\$37,437
Vice Chancellor	11%	\$30,229
Senior Chief of Staff	6%	\$17,045
Director of Research	3%	\$6,466
	Total	\$91,177

Criteria

Appendix B of the MOU states the City College may use excess funds remaining in the annual allocation after fully funding enrollment fees and grants to cover administrative costs associated with the Free City College Program with DCYF's approval. Functions or staff positions may include but are not limited to: program manager, financial aid counselors, AB 540 Dream coordinator/counselor, piloting evidence-based interventions to improve student equity outcomes, data analyst, IT system upgrades, increased staff hours for financial aid counselors or data analysts, incorporation of evidence-based methods to improve state and federal applications uptake.

Cause

City College does not have documented internal controls related to administrative expense allocation methodology for the Free City College Program. City College management determined administrative allocations based on a best guess of time spent on the Free City College Program for each staff included in the allocation. In addition, City College received an Administrative Cost Memo on January 29, 2021 from DCYF approving \$2,005,810 in administrative costs submitted by City College. The administrative salaries and benefits were included in this approved amount. Therefore, City College reported these costs as an eligible expense.

Effect

Administrative costs charged to the Free City College Program may be overstated.

Recommendation

DCYF should require City College to submit a methodology for review before approving additional staff allocation expenses. The methodology for allocating staff time to the Free City College Program needs to be better defined and approved by DCYF.

Management Responses

DCYF

Agree with Crowe Recommendation

View of Responsible Officials and Corrective Action Plan

DCYF will assign incoming DCYF Budget Manager to discuss and vet out methodology and reasonableness of allocation with City College.

City College

We concur.

View of Responsible Officials and Corrective Action Plan

In discussions with staff, it was unclear as to the rationale that was used to determine what salaries and benefits would be charged to this program. Effective for the 2021-22 fiscal year, any individual charged to this program must clearly have direct duties and responsibilities associated with program implementation and management. City College will review the workload of individuals included as part of the program budget, to ensure that the appropriate level of salaries and benefits are charged to the program. Time and effort reports for these individuals will be collected as needed to document time worked on the program.

The unallowed cost of \$91,177, will be repaid back to Free City College Program funds. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 5 – Oversight Committee Met Less Frequently Than Required by the MOU

Deficiency and noncompliance

Condition

The oversight committee met less frequently than required by the MOU. Appendix A requires the Oversight Committee meet once every three months. Crowe found the Oversight Committee met in March 2020 and July 2020 during the audit period. The frequency of meetings is less than every three months, which does not comply with the MOU.

Criteria

Appendix A requires the Oversight Committee meet once every three months.

Cause

City College / DCYF do not have documented internal controls related to holding Oversight Committee meetings once every three months. The oversight committee met less frequently than required by the MOU. Due to COVID-19 pandemic the committee met less regularly than required.

Effect

Not meeting at the frequency outlined in the MOU may impact the Oversight Committee's ability to properly monitor and govern the program.

Recommendation

DCYF should require the Oversight Committee meetings occur every three months as required by the MOU.

Management Responses

DCYF

Agree with Crowe Recommendation

View of Responsible Officials and Corrective Action Plan

DCYF will assign dedicated DCYF Deputy Director to evaluate the impact of the Oversight Committee and ensure the meetings occur every three months as required by the MOU.

City College

We concur.

View of Responsible Officials and Corrective Action Plan

The committee is required to meet once every three months. However, with COVID-19 pandemic, associated with the numerous changes in administration and staffing at the college, this requirement was not met. With new permanent vice chancellors in Student Services and Finance and Administration, the college will select a designate representative, and work with DCYF to ensure that we are meeting as scheduled. The college will set up a meeting by no later than November 30, 2021.

Appendix A: Nonaudit Procedures

The City requested that Crowe conduct various subobjectives, which Crowe determined to be outside of the guidelines of a performance audit in accordance with GAGAS. The results and recommendations for the following procedures were not subjected to performance auditing procedures. The results of the nonaudit procedures are presented in detail on the following pages.

1. **Nonaudit Procedure 1** – Prepare a cost analysis for the following City fiscal year and provide recommendations to help program sustainability. Determine how federal/state aid is being leveraged in conjunction with the Free Tuition Program.
2. **Nonaudit Procedure 2** – Calculate the percentage of the total budget that is used for tuition and what percentage is used to distribute grants to students.
3. **Nonaudit Procedure 3** – Assess DCYF’s management and monitoring of the MOU and make recommendations for improvement.
4. **Nonaudit Procedure 4** – Determine how much revenue is generated to City College from the Free City College Program.

Nonaudit Procedure 1

Objective: Prepare a cost analysis for the following City fiscal year and provide recommendations to help program sustainability. Determine how federal/state aid is being leveraged in conjunction with the Free Tuition Program.

Approach:

- Obtain financial records from City College for academic year 2019/2020 and year to date 2020/21.
- Obtain current and planned tuition costs for 2020/21 and 2021/22 academic years.
- Obtain enrollment data for previous three years. Develop a projection of enrollment numbers for next academic year.
- Determine the ratio of federal/state/Free College Program/other funding used in academic year 2019/2020 and year to date 2020/21.
- Develop a cost projection for remainder of academic year 2020/21 and/or an analysis for 2021/22.
- Determine if the program is sustainable based on cost analysis and develop recommendations for program, as necessary.

Results: Based on the assumptions and inputs outlined below, Crowe determined that the program is sustainable for the foreseeable future. Crowe recommends closely monitoring the program fund balance to mitigate carrying a balance that is more than 50 percent of the baseline funding for the following year, per the MOU. The fund balance could reach 50 percent or more by academic year 2021/22. In addition, the City should carefully consider what expenses are considered eligible because City College is currently in a state of financial distress.

Exhibit A-1 provides Crowe’s assumptions for academic year 2020/21 student enrollment, tuition levels and average number of credits. **Exhibit A-2** presents the total estimated cost for academic year 2020/21 and **Exhibit A-3** presents Crowe’s multi-year project for program expenditures and fund balance.

Assumptions and inputs include:

- Enrollment will remain flat through 2025. Source: City College of San Francisco Multi-Year Budget and Enrollment Strategic Plan⁴ from November 2020.

⁴ <https://www.ccsf.edu/sites/default/files/2020/document/Multi-Year-Budget-and-Enrollment-Plan-Draft-2020-10-25-ADA.pdf>

- Tuition remains at \$46 per unit. Source: Current listed tuition rates as of July 2021.
- Average number of units per student per semester: Fall / Spring 7, Summer 4. Based on average number of units per student from academic year 2019/20.
- Total enrollment numbers estimated based on actual data provided by City College for academic year 2019/20.
- San Franciscans represent about 75 percent of the City College’s credit headcount and about 85 percent of City College’s noncredit headcount. Source: City College Office of Research and Planning fact sheet⁵ on student residence.

**Exhibit A-1
Estimated Annual Free City College Program Student Payments**

Semester	FCC Head Count (a)	Units (b)	Cost per Unit (c)	Total Paid (a × b × c)
Fall	17,264	7	\$46.00	\$5,559,008
Spring	14,743	7	\$46.00	4,747,246
Summer	2,879	4	\$46.00	529,736
Total Annual Free City College Student Payments				\$10,835,990

**Exhibit A-2
Estimated Free City College Program Expenditures for Academic Year 2020/21**

Cost Category	Total
Student Payments	\$10,835,990
Administrative Costs	2,000,000
Total	\$12,835,990

**Exhibit A-3
Estimated Free City College Program Fund Beginning and Ending Balance Through Academic Year 2022/23**

Academic Year	(a) Annual Budget From MOU	(b) Beginning Balance (a + d)	(c) Expense Estimated	(d) Fund Balance (b - c)
Prior Year Actual				\$2,000,000 ⁶
2019/20 (actual)	\$15,000,000	\$17,000,000	\$12,245,322	\$4,754,678
2020/21	\$15,700,000	\$20,454,678	\$12,835,990	\$7,618,688
2021/22	\$16,400,000	\$24,018,688	\$12,835,990	\$11,182,698

Management Response

DCYF

DCYF Deputy Director & DCYF Budget Manager will closely monitor the fund balance, remaining cognizant of the 50 percent of baseline funding balance threshold, and other observations as outlined.

⁵ <https://www.ccsf.edu/sites/default/files/2020/document/Factsheet-Student-Residence-92020-ADA.pdf>

⁶ Appendix A of the MOU states that “the current balance of the Free City College Reserve fund is Two Million Dollars (\$2 million) from prior year budget appropriations by the City.”

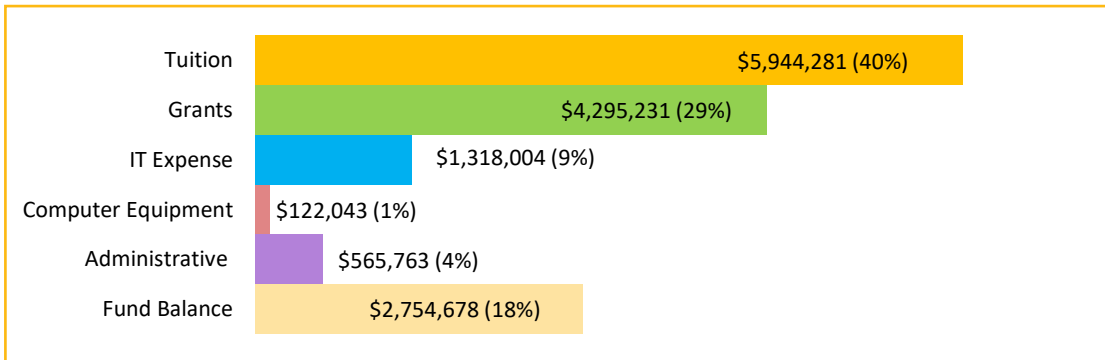
Nonaudit Procedure 2

Objective: Calculate the percentage of the total budget that is used for tuition and what percentage is used to distribute grants to students.

Approach: Obtain financial records from City College for academic year 2019/2020 and calculate ratio of total budget to actual grants distributed.

Results: Crowe obtained detailed financial records from City College and calculated the ratio of funds used for tuition and grants. **Exhibit A-4** provides a breakdown of all expense categories for reference. The Free City College Program provided \$5,944,281 in enrollment fees and \$4,295,231 in grants, totaling 69 percent of allocated funding for Year 1.

Exhibit A-4
Free City College Program Expenditures, by Category, and Fund Balance



Management Response

DCYF

DCYF Deputy Director & DCYF Budget Manager will continue to track the percentage between tuition and grants to students.

Nonaudit Procedure 3

Objective: Assess DCYF’s management and monitoring of the MOU and make recommendations for improvement.

Approach:

- a. Interview DCYF management to gain an understanding of DCYF's role in monitoring the Free City College Program.
- b. Interview City College staff to gain perspective on DCYF's role in monitoring the program.
- c. Review MOU, relevant statutes and regulations, and documented policies and procedures related to monitoring activities.
- d. Review other similar programs MOU/agreements and/or applicable laws to identify best practices.
- e. Develop recommendations to strengthen and/or change the MOU to improve DCYF's management capabilities over the program.

Results: Crowe reviewed the MOU, relevant statutes / regulations and documented policies and procedures related to monitoring activities and met with the following staff at DCYF and City College:

- Aliya Chisti of DCYF on January 8, 2020.
- Met with City College staff on many occasions between January 2020 and June 2020 including:
 - John Al Amin, VC Finance and Administration
 - Rebeca Chavez, Bursar
 - Monika Liu, Associate Dean of Admissions and Records
 - Marco Rosas, Free City Specialist
 - Guillermo Villanueva, Dean Financial Aid
 - Nicki Pun, Grant Accountant Manager
 - Yooki Bates, Principal Accountant
 - Elizabeth Leiserson, Senior Administrative Analyst
- Presented to the Free City College Oversight Committee in April 2020 and received feedback on various aspects of the program.

Based on interviews with relevant staff and detailed review of the MOU, relevant statutes / regulations and documented policies and procedures related to monitoring activities Crowe recommends the following:

- City College should identify a staff member as responsible for coordinating the Free City College Program.
- City College should include a more specific definition of return of funds. Propose calculation plan and other proposed expenses with the appropriate supporting documents and submit to DCYF for approval.
- City College should submit a methodology for administrative salary and benefit allocations and IT support overhead allocation to DCYF for approval.
- Update the MOU to more clearly define eligible administrative expenses.
- Update the MOU to include a cap to eligible administrative expenses.
- Align disbursements, invoicing and refunds based on City College and the City's fiscal year to align with audited financial statements.
- DCYF or other oversight agency needs to have more control over spending (e.g., approvals of administrative and IT support expense methodologies and one-time costs).
- DCYF should amend the MOU to add consequences (e.g., withhold funds) from City College for findings of noncompliance in the annual audit.

In addition, Crowe reiterates DCYF's recommendations provided in the Administrative Cost Memo of January 29, 2020. The memo requests that City College submit a set of Free City College Program annual expense reports no later than September 30th. In addition, DCYF included the following breakdown of each report City College should provide.

The Expense Report Summary

- Program Enrollment Waiver Costs (Fall, Spring Summer)
- Program Grant (Fall, Spring, Summer)
- Costs associated with administration of program (Fall, Spring, Summer)

Annual Expense Report (Supplemental Information for Invoice)

- Student Cost (ongoing program reporting)
- Staff Costs (Department, first and last name, amount, percentage of staff time)
- Breakdown of Other Support

Annual Budget Narrative

- Please provide a brief explanation of how staff costs are determined in implementing the program.
- Please provide a brief explanation of how IT costs are determined in implementing the Free City College Program. For example, are IT expenditures determined based on the percentage of all students who take advantage of the program?
- Please describe how “other costs” are used to assist with program implementation.
- Are there any additional costs or recommendations that should be considered to support in program implementation?
- Are there any significant foreseeable changes towards administrative costs for next year?

Benchmark Analysis

Crowe identified two programs similar to the Free City College Program, including the San Diego Promise program and Los Angeles College Promise (LACP).

The San Diego Promise program covers the cost of tuition for two years at San Diego City, Mesa, and Miramar colleges, and provides textbook grants of \$400 per year to students who also qualify for a fee waiver (the California College Promise Grant).

The San Diego Promise program is open to all first-time/full-time students who are recent high school graduates. In addition, there are limited spaces available for students who do not meet requirements, and who are former foster youth, formerly incarcerated, adults returning to school, those who cannot attend full-time due to unique circumstances, and/or DACA recipients. The program eligibility requirements include the following:

- Be a recent high school graduate (H.S. Diploma or GED)
- Must be a California resident or AB 540 eligible
- Must complete a FAFSA or California Dream Act application
- Enroll and complete a minimum of 12 units each semester
- Attend a Virtual Promise orientation
- Sign a Promise contract online
- Maintain a 2.0 college GPA
- Meet with a counselor each semester
- Complete a comprehensive education plan

The Los Angeles College Promise (LACP) serves first-time, full-time college students with a comprehensive strategy designed to support students to complete a higher education degree and/or a workforce certificate. Important aspects of the Promise are waived tuition for the first two years of college, priority enrollment, additional financial support, and a dedicated support team providing a wide array of academic and student support services. LACP requires the following:

- Be a high school graduate or have a high school diploma equivalent (such as a GED)
- Not have completed any college credit (except for college classes taken while in high school)
- Be a California resident or eligible for in-state tuition (see AB 540)
- Complete either the FAFSA or CA Dream Act application
- Complete the Los Angeles City College Application
- Must have Math/English placements on file or completed AB 705 form with a counselor
- Must complete LACC online orientation
- Attend mandatory Summer Bridge experience the summer before classes begin

- Must enroll in a minimum of 12 units each semester (fall and spring)
- Must be enrolled in certain math and English in the first semester and counseling courses during the summer, fall, and spring of the first year
- Be in good standing with First Year Experience program and complete student success-related requirements of the program throughout the year.

**Exhibit A-5
Comparison of Selected Program Requirements**

Program	Residency	FAFSA	Min. No. of Credits	GPA	Counseling
Free City College	✓			✓ ⁷	
San Diego Promise	✓	✓	✓	✓	✓
LA College Promise	✓	✓	✓	✓	✓

The San Diego and Los Angeles programs appear to be more prescriptive in their eligibility requirements than San Francisco’s program. The more limited eligibility requirements specifically the recent high school graduate requirement may limit the availability to students who would otherwise qualify. Therefore, the Free City College Program in its current form is set up to maximize access to program funds and education. The program may contemplate tightening requirements around counseling and minimum number of credits per semester in order to ensure better outcomes (e.g., graduation) for students in the program.

Management Response

DCYF

DCYF is restructuring and will assign two dedicated staff, DCYF Deputy Director and DCYF Budget Manager to manage and monitor this MOU and will partner with City College’s assigned staff/team

Nonaudit Procedure 4

Objective: Determine how much revenue is generated to City College from the Free City College Program.

Approach: Obtain financial records from City College for academic year 2019/2020 and calculate revenue generated from the program.

Results: Crowe determined that the range of revenue generated to the program was \$2,005,810 (Administrative costs + IT costs) to \$12,245,322 (including payments to students). Crowe included both payment to students (enrollment fees and grants) and administrative expenses reported by City College in the revenue range.

Crowe notes that all fees and tuition paid to City College (i.e., Payment to Students) is transferred to the State, which returns the funding to City College in the form of a general apportionment. The apportionment is not always dollar for dollar, therefore there is potential to receive less than the total “Payment to Students” amount back as revenue. Crowe recommends revisiting this topic in the year two audit to further understand the nexus between payments to students and revenue generated to City College.

⁷ The program does not explicitly state a GPA requirement but does require students to follow college policies and requirements listed in the City College catalog, which requires students maintain 2.0 GPA to be in good standing.

Crowe considers all other expenditures allocated to the program as revenue for City College. These expenses would otherwise have been covered by another funding source without the program. Crowe also assumes that all grant funds distributed to students account for revenue to the school (e.g., for purchase of books and supplies from City College). This calculation does not include other revenue gained because the student would not otherwise have been enrolled without the availability of the program (e.g., federal, state, or other local grants).

**Exhibit A-6
Total Revenue Generated from Free City**

Cost Category	Reported
Payment to Students	\$10,239,512
Administrative Salaries and Benefits	565,763
IT Hardware	122,043
IT Support Services	1,318,004
Total Year 1 Expenditures	\$12,245,322

Management Response

DCYF

DCYF Deputy Director will review and discuss with City College any objectives/goals for the program, which in turn may be incorporated in the next MOU, if applicable.

Appendix B: Response from City College of San Francisco



Office of the Vice Chancellor, Finance and Administration

SAN FRANCISCO COMMUNITY COLLEGE DISTRICT CORRECTIVE ACTION PLAN YEAR ENDED JUNE 30, 2021

Free City Audit Findings and Corrective Action Plans

Finding 1 – Costs Incurred Prior to Memorandum of Understanding Effective Date

Significant Deficiency in Internal Control and Significant non-compliance

Management's Response:

We concur.

View of Responsible Officials and Corrective Action Plan

Upon review of the costs associated with this item, the current District administration noted that the costs, which were incurred by a consultant acting on behalf of the District, were not appropriately evaluated nor directly related to the Free City program. These costs, totaling \$193,332, will be repaid back to Free City College Program funds. The District will also work with DCYF to ensure that all proposed administrative expenses are eligible and approved prior to expenditure. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 2 – Eligibility of IT Hardware costs

Significant Deficiency in Internal Control and Significant non-compliance

Management's Response:

We concur.

View of Responsible Officials and Corrective Action Plan

Current District IT staff reviewed the costs for the \$122,043 in computer hardware that was charged to the program. After review of the proposed expense, it was determined that the permitted use of the Free City Program funds did not include computer hardware for staff. As a result, this expenditure should have been borne by the college. Upon adoption of the FY22 Adoption Budget, the amount used will be returned to Free City College program funds. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 3 – Inadequate Support for IT Expense Allocation Methodology

Significant Deficiency in Internal Control

Management's Response:

We concur.

View of Responsible Officials and Corrective Action Plan

Upon review of the costs associated with this item, the current Associate Vice Chancellor for Information Technology Services, found that there was little data to support the estimated student usage for class registration and database support. We note that these costs were incurred by a



Office of the Vice Chancellor, Finance and Administration

consultant acting on behalf of the District, who included costs that were not supportable or related to the Free City program.

This cost, totaling \$1,318,004; which includes the amount of funding in Finding #1, will be repaid back to Free City College Program funds. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 4 – Lack of Support for allocation of Administrative Salaries and Benefits

Significant Deficiency in Internal Control

Management's Response:

We concur.

View of Responsible Officials and Corrective Action Plan

In discussions with staff, it was unclear as to the rationale that was used to determine what salaries and benefits would be charged to this program. Effective for the 2021-22 fiscal year, any individual charged to this program must clearly have direct duties and responsibilities associated with program implementation and management. The college will review the workload of individuals included as part of the program budget, to ensure that the appropriate level of salaries and benefits are charged to the program. Time and effort reports for these individuals will be collected as needed to document time worked on the program.

The unallowed cost of \$91,177, will be repaid back to Free City College Program funds. Future monitoring of these expenses will be reviewed by the Vice Chancellor of Finance and Administration office.

Finding 5 – Oversight Committee Met Less Frequently than Required by MOU

Deficiency and Non-Compliance

Management's Response:

We concur.

View of Responsible Officials and Corrective Action Plan

The committee is required to meet once every three months. However, with COVID-19 pandemic, associated with the numerous changes in administration and staffing at the college, this requirement was not met. With new permanent Vice Chancellors in Student Services and Finance and Administration, the college will select a designate representative, and work with DCYF to ensure that we are meeting as scheduled. The college will set up a meeting by no later than November 30, 2021.

Submitted and acknowledged,

John al-Amin, Ph.D.

Digitally signed by John al-Amin, Ph.D.
DN: cn=John al-Amin, Ph.D., o=City College of San
Francisco, ou=Vice Chancellor, Finance and Administration,
email=jalamin@ccsf.edu, c=US
Date: 2021.08.31 15:30:37 -0700

John al-Amin, Ph.D.
Vice Chancellor, Finance and Administration
San Francisco Community College District
August 31, 2021

Appendix C: Response from the Department of Children, Youth, and Their Families

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Maria Su, Psy.D.
Executive Director



London N.
Breed

October 5, 2021

Mark de la Rosa, Director of Audits
Office of the Controller, City Services Auditor
City and County of San Francisco
1 Dr. Carlton B. Goodlett Place, #306
San Francisco, CA 94102

Subject: Department of Children, Youth & Their Families' Management Response to
Performance Audit of Free City College Program Fund Performed on behalf of the City and
County of San Francisco

Dear Mr. de la Rosa,

Thank you for the opportunity to review the results of the Performance Audit of Free City
College Program Fund Performed on behalf of the City and County of San Francisco.

DCYF agrees with the recommendations provided by Crowe and will work with City College to
discuss and implement an effective corrective action plan.

If you have any questions, please feel free to contact me at maria.su@dcyf.org.

Sincerely,

DocuSigned by:
Maria Su
71F0FD63D32A4DA

Maria Su, Psy.D.
Executive Director
Department of Children, Youth and Their Families
1390 Market Street, San Francisco, CA 94102
(628) 652-7100

cc: Heidi Burbage, Chief Financial Officer
Jasmine Dawson, Deputy Director, City & Community Partnerships

Department of Children, Youth and Their Families
1390 Market Street Suite 900 * San Francisco, CA 94102 * 628-652-7100 * www.dcyf.org

Recommendations and Responses

For each recommendation, the responsible agency should indicate in the column labeled Agency Response whether it concurs, does not concur, or partially concurs and provide a brief explanation. If it concurs with the recommendation, it should indicate the expected implementation date and implementation plan. If the responsible agency does not concur or partially concurs, it should provide an explanation and an alternate plan of action to address the identified issue.

Recommendation	Agency Response	CSA Use Only Status Determination*
The Department of Children, Youth and Their Families should:		
1. Require City College to implement procedures to evaluate all administrative expenses being charged to the Free City College Program Fund to ensure costs are eligible and services provided in the period of performance of the MOU / academic year. DCYF should work with City College to determine whether the \$193,332 of costs charged before the execution of the MOU are eligible expenses for the Free City College Program Fund.	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur Agree with Crowe Recommendation. DCYF will assign incoming DCYF Budget Manager to discuss, calculate billing prior to MOU to adjust accordingly, and vet out methodology/billing back-ups with City College.	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested
2. Work with City College to determine if the entire \$122,043 of costs charged for computer hardware for the counseling department should be allocated to the Free City College Program Fund. Further, DCYF should require City College submit a request with sufficient support for one-time costs being allocated to the Free City College Program fund.	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur Agree with Crowe Recommendation. DCYF will assign incoming DCYF Budget Manager to discuss, calculate billing prior to MOU to adjust accordingly, and vet out methodology/billing back-ups with City College.	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested
3. Require City college to develop a methodology for allocating IT support service expenses to the Free City College Program and submit for review and approval.	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur Agree with Crowe Recommendation. DCYF will assign incoming DCYF Budget Manager to discuss and vet out methodology and billing back- ups with City College.	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested

Recommendation	Agency Response	CSA Use Only Status Determination*
The Department of Children, Youth and Their Families should:		
4. Require City College to submit a methodology for review before approving additional staff allocation expenses. The methodology for allocating staff time to the Free City College Program needs to be better defined and approved by DCYF.	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur Agree with Crowe Recommendation. DCYF will assign incoming DCYF Budget Manager to discuss and vet out methodology and reasonableness of allocation with City College.	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested
5. Require the Oversight Committee meetings occur every three months as required by the MOU.	<input checked="" type="checkbox"/> Concur <input type="checkbox"/> Do Not Concur <input type="checkbox"/> Partially Concur Agree with Crowe Recommendation. DCYF will assign dedicated DCYF Deputy Director to evaluate the impact of the Oversight Committee and ensure the meetings occur every three months as required by the MOU.	<input checked="" type="checkbox"/> Open <input type="checkbox"/> Closed <input type="checkbox"/> Contested