

## Chisti, Aliya (CHF)

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**From:** Chyi, Leo (CHF)  
**Sent:** Thursday, July 25, 2019 5:34 PM  
**To:** Vahe Hovakimian; Moye, Laura (CHF); Chisti, Aliya (CHF)  
**Cc:** Dianna Gonzales; Leslie Milloy; Abdul Nasser  
**Subject:** RE: CCSF Spring'19 Free City Invoice

Dear Vahe-

I am directing our Fiscal Team to pay the invoice amount \$2,845,611, which we received from you on 7/3/19. I can see that you have sufficient expenses to justify the full invoice amount. As I've noted in previous invoice though, I do believe that there may be cases counted in your total that are incorrect and don't match the methodology document that I know that Aliya worked on extensively with your colleagues. While this doesn't affect our payment of your invoice, this impacts your calculation of the total costs incurred by the college.

We've talked about materiality in the past, and I get that these amounts are relatively small. But seeing rows that aren't easily explainable can be disconcerting for someone trying to ensure that billings are accurate. In the new MOU though, there will be an external auditor reviewing these documents, and I want to be sure that Free City is successful in such a review; thus, I am flagging these issues again now.

Just as a quick error check example, if you look at the \$500 Grant Tab, if you filter billing units in column D for less than 12, there are 43 cases where BILLING\_UNIT is under 12, quite a few of those cases don't seem correct at first glance and at minimum bring up follow-up questions. While some may be related to drops, that very first row 66 appears to be someone who was only registered for 6.5 units, yet the stipend appeared to be \$250. I've screenshotted this example below at the end of this message. Similar confusing rows show up in other tabs like the \$200 Grant Tab.

I know that the program design may be changing, and City College shares the City's interest in cleaner documentation. If DCYF is able to carve out the time, we may be able to do some more detailed analysis of the problems we see and summarize them so that they are inventoried and can inform our design going forward with the new MOU, but the issues are quite similar to the questions we have raised in the past. Either way, let's make sure when we enter the new MOU that we have clear reporting requirements that City College will be able to follow through its reporting infrastructure.

Sincerely,  
Leo



### Leo Chyi

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	A	B	C	D	E	F	G
1	STUD_T	STUD_D	CURREN	BILLING_UNIT	DROPPE	BOG	STIPEND_PAID
66	1	First Time S	0.5	3.5	3	161	250
75	5	Continuing	2	8	6	368	125
85	1	First Time S	0.5	7.5	7	345	125
110	5	Continuing	3	9	6	414	125
123	5	Continuing	2	8	6	368	125
128	1	First Time S	3.5	9.5	6	437	250
131	5	Continuing	11	11	0	506	250
159	5	Continuing	8	9	1	414	250
171	5	Continuing	11	11	0	506	250
189	5	Continuing	0.5	9.5	9	437	125
190	5	Continuing	0.5	9.5	9	437	125
224	1	First Time S	1	11	10	506	250
251	5	Continuing	3	9	6	414	125
411	2	First Time	3	6	3	276	125
484	1	First Time S	6	6	0	276	250
487	5	Continuing	6	9	3	414	250
541	5	Continuing	11	11	0	506	250
563	5	Continuing	5	11	6	506	125
565	5	Continuing	8	10	2	460	250
649	1	First Time S	5	8	3	368	125
687	5	Continuing	0.5	1.5	1	69	125
689	5	Continuing	7	10	3	460	250
755	1	First Time S	2	9	7	414	125
850	1	First Time S	0.5	10.5	10	483	125
869	5	Continuing	1.5	0.5	8	437	125

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**From:** Vahe Hovakimian <vhovakimian@ccsf.edu>

**Sent:** Wednesday, July 03, 2019 8:55 AM

**To:** Moye, Laura (CHF) <laura.moye@dcyf.org>; Chyi, Leo (CHF) <leo.chyi@dcyf.org>; Chisti, Aliya (CHF) <aliya.chisti@dcyf.org>

**Cc:** Dianna Gonzales <dgonzales@ccsf.edu>; Leslie Milloy <lmilloy@ccsf.edu>; Abdul Nasser <anasser@ccsf.edu>

**Subject:** CCSF Spring'19 Free City Invoice

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Hello All,

Attached is the Free City invoice for Spring 2019. Please don't hesitate to reach out with any questions.

Best Regards,

**Vahé Hovakimian, CPA**  
Interim Associate Dean, Finance  
City College of San Francisco  
33 Gough Street  
San Francisco, CA 94103

