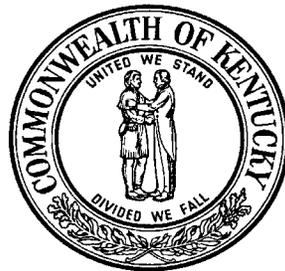


**BULLITT COUNTY BOARD OF EDUCATION'S  
ADMINISTRATION OF ADULT EDUCATION GRANTS  
FROM THE COUNCIL ON POSTSECONDARY  
EDUCATION AND KENTUCKY ADULT EDUCATION**

**For The Period  
July 1, 2006 Through June 30, 2007**



**CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS  
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CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

July 31, 2008

Sarah Hawker, Vice President  
Kentucky Adult Education  
Council on Postsecondary Education  
1024 Capital Center Drive, Suite 250  
Frankfort, KY 40601

Keith Davis, Superintendent  
Bullitt County Board of Education  
1040 Highway 44 East  
Shepherdsville, KY 40165

Re: Adult Education Grants

Dear Ms. Hawker and Mr. Davis:

This report contains the results of the performance audit of Bullitt County Board of Education's administration of the adult education grants for the fiscal year (FY) ending June 30, 2007. The Council on Postsecondary Education and Kentucky Adult Education contracted with us to conduct performance audits of selected local adult education providers. This report represents our findings, recommendations, and the provider's responses.

The Auditor of Public Accounts conducted this performance 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 obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We greatly appreciate the courtesies and cooperation extended to our staff during the audit.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Crit Luallen".

Crit Luallen  
Auditor of Public Accounts





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**BULLITT COUNTY BOARD OF EDUCATION'S ADMINISTRATION OF  
ADULT EDUCATION GRANTS FROM THE COUNCIL ON POSTSECONDARY  
EDUCATION AND KENTUCKY ADULT EDUCATION AS OF JUNE 30, 2007**

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**EXECUTIVE SUMMARY**

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**PURPOSE AND SCOPE**

The Council on Postsecondary Education (CPE) and Kentucky Adult Education (KYAE) selected the Bullitt County Board of Education (local provider) for a limited scope performance audit of its administration of the Adult Education Grant for Bullitt County. The audit also included the Workplace Essential Skills (WES) Grant to provide training for Zappos.com employees. An on-site review was conducted May 21, 2008 through May 23, 2008, to address the following objectives:

- Reconcile student and faculty data electronically submitted to KYAE through the Adult Education Reporting Information Network (AERIN).
- Determine whether the local provider's professional development activities comply with the FY 06-07 professional development policies and procedures manual.
- Determine whether local providers' expenditures and costs comply with the terms of their grant agreement and reconcile to invoices submitted.
- Report internal control weaknesses identified during our audit that relate to the audit's objectives.

To accomplish these objectives, the performance audit team reviewed the Kentucky Adult Education Policy and Procedure Manual, as well as the provider's grant proposal and final agreement with KYAE. During the on-site review, the audit team reviewed the provider's accounting records (trial balance/general ledger), interviewed program administrators regarding internal controls related to the above grants, and tested samples of participant files, personnel files, and expenditure documentation for compliance with applicable requirements. Below is the summary of findings:

<b>FINDINGS RELATED TO THE ADULT EDUCATION GRANT</b>	<b>Disallowed Costs</b>
Four participant files did not contain evidence of an approved formal assessment.	N/A
One participant file did not contain evidence to support that goals were met as reported in AERIN.	N/A
Six participant files had no evidence to support the attendance hours recorded in AERIN.	N/A
One participant file was missing.	N/A
Three participant files did not contain an applicable withdrawal statement.	N/A

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Two participant files did not contain documentation to support their involvement in Parent Time and Parent and Child Time activities.	N/A
Three participant files did not contain documentation showing the child's education progress.	N/A
An Individual Professional Development Plan (IPDP) was not on file for 11 applicable employees.	N/A
Seven employee files did not have documentation to support the required level of professional development training.	N/A
One employee's timesheet documented that administrative functions were performed (computer technician) but Instructional Personnel funds were requested for reimbursement instead of Administrative Personnel funds.	N/A
Three employees were not included on the electronic staff listing per AERIN for FY 2007.	N/A
One employee working as an Instructor's Aide did not have a GED or a high school diploma.	N/A
None of the provider's employees had training in the following required areas: Kentucky Adult Educators Literacy Institute (KAELI); Computer-based GED Official Practice Test (OPT); AERIN; KYAE's professional development tracking system (PDtrack); and KYAE Introduction to Tests of Adult Basic Education (TABE).	N/A
One expenditure contained the purchase of two laptops that were included on the provider's Inventory Report, but the provider could not produce these items for visual verification.	N/A
One expenditure included meal reimbursement charges that exceeded the acceptable rate, resulting in disallowed cost of \$2.51.	\$2.51

<b>FINDINGS RELATED TO THE WES GRANT – Zappos.com</b>	<b>Disallowed Costs</b>
Based on the documentation provided by CPE-KYAE and the provider, it appears that three projects were planned, but only two projects were executed, in whole or part. However, the Scopes of Work for these two projects did not reflect the executed training schedule (For Computer Literacy, 40 people received 12 hours, instead of 80 receiving 6 hours. For the Academic training, 80 people received 18 hours instead of 27 hours). It is unclear as to whether or not the updated Scopes of Work were submitted to or requested by CPE-KYAE because no updates were provided.	N/A
A final project completion report was not submitted to CPE-KYAE within 30 days of the completion of the grant or at the close of the grant year.	N/A

**BULLITT COUNTY BOARD OF EDUCATION'S ADMINISTRATION OF  
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**RESULTS AND RECOMMENDATIONS**

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**FINANCIAL REPORTING AND COMPLIANCE**

**Scope and Methodology**

The KYAE-10 Expenditure Reports were compared to the line item budget approved in the final agreement modification. This comparison was used to determine whether the provider's reimbursements complied with the approved budget.

The KYAE-10 Expenditure Reports were then compared to the internally generated financial records maintained by the local provider. This comparison was used to determine whether the local provider's accounting records support the total amount requested for reimbursement on the KYAE-10 Expenditure Reports.

**Findings**

No exceptions were noted.

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**PARTICIPANT ELIGIBILITY AND RECORD KEEPING**

**Scope and Methodology**

A total of 60 participants were selected randomly from the electronic student data sent from KYAE and compared to the documentation maintained in the participant files. We examined the files for the following:

- Proper eligibility documentation.
- Proper assessment testing.
- Evidence to support the achievement of goals/objectives reported to KYAE.
- Proper separation from the program when applicable.
- Other requirements were tested based upon the applicable program requirements.

The participants tested received services during the period of July 1, 2006 and June 30, 2007.

**Findings**

Providers are required to retain records to support participant data submitted electronically, as dictated by the program type. Information entered into AERIN should be supported by evidence maintained in the participant's file. The following exceptions were noted:

- Four participant files did not contain evidence of an approved formal assessment.
- One participant file did not contain evidence to support that goals were met as reported in AERIN.
- Six participant files had no evidence to support the attendance hours recorded in AERIN.
- One participant file was missing.

Participants aged 16 to 18 years must provide official documentation of withdrawal from school in order to be eligible. Three participant files did not contain an applicable withdrawal statement.

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For Family Literacy participants, the provider should document Parent Time and Parent and Child Time activities. In addition, KYAE requires that Family Literacy services contain a child education component and the provider should document the child's education progress on a form that is signed by parent/guardian, teacher, medical or social work professional and maintain this form in the participant's file. The following exceptions were noted:

- Two participant files did not contain documentation to support their involvement in Parent Time and Parent and Child Time activities.
- Three participant files did not contain documentation showing the child's education progress.

### **Recommendations**

We recommend the Provider create a checklist for participant files to facilitate a periodic review of the contents to ensure that the required documentation is being maintained. The Provider should ensure that this checklist contains the different requirements for the different program types. The person entering participant data should require documentation for any data entry performed on a participant and any deficiencies should be reported to the Program Director.

**Provider Response – [Management provided this response when their views and planned corrective actions were requested. The Provider was given a reasonable amount of time to adequately respond to this request.]**

The missing file has been found. The deficiencies in the files will be addressed at the Attendance & Record Keeping Training highlighting the KYAE New Framework scheduled August 4th, 2008. We will be implementing a new data base that will track all of these deficiencies immediately and we will be able to correct within a timely manner. We have been aware of the need for better tracking and will correct all of these deficiencies.

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**PAYROLL AND STAFF REQUIREMENTS**

**Scope and Methodology**

A sample of 15 payroll disbursements was judgmentally selected for payroll testing. Personnel files were examined to verify that staff had received the required professional development training hours. Documentation of hours worked was examined for existence and approval. Personnel files were examined to verify evidence of the instructor's bachelor's degree. A determination was made as to whether the employee was included in the staff listing information reported to KYAE.

**Findings**

CPE and KYAE require that instructors, instructor's aides, and program directors complete an annual IPDP by October 1 of each year. An IPDP was not on file for 11 applicable employees.

CPE and KYAE require full-time instructors obtain eight hours of professional development training. Seven employee files did not have documentation to support the required level of professional development training.

CPE and KYAE require that KYAE-funded employees maintain documentation of hours worked. One employee's timesheet documented that administrative functions were performed (computer technician) but Instructional Personnel funds were requested for reimbursement instead of Administrative Personnel funds.

CPE and KYAE rely on each provider to update its electronic staff listing to ensure complete and accurate information. Three employees were not included on the electronic staff listing per AERIN for FY 2007.

CPE and KYAE require that instructors' aides have a high school diploma or GED. One employee working as an Instructor's Aide did not have a GED or a high school diploma.

CPE and KYAE require that each program have personnel trained in specific areas. However, no employees during the grant year had training in the following required areas:

- Kentucky Adult Educators Literacy Institute (KAELI);
- Computer-based GED Official Practice Test (OPT);
- AERIN (annual training for staff assigned data entry);
- KYAE's professional development tracking system (PDtrack); and
- KYAE Introduction to TABE.

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**Recommendations**

To focus on planning for professional learning and growth, we recommend that an IPDP be completed and in "active" status in KYAE's professional development tracking system (PDtrack) by October 1 of the grant year. We also recommend that instructors receive at least the required hours of professional development training and that this information is documented in the employee's file.

We recommend that the timesheets used to document the hours worked should support the expenditure request to KYAE.

We recommend that staff information be entered accurately and completely in AERIN. The provider should ensure that the employee's status is listed as "active" in the information system. This should be done at the beginning of each year because during the close out period all staff are automatically coded as "inactive."

We recommend that the provider ensure that instructors' aides have the required credentials prior to hiring and that this information is obtained and maintained in the employee's file.

We recommend compliance with the professional development requirement that each program have personnel trained in specified areas.

**Provider Response – [Management provided this response when their views and planned corrective actions were requested. The Provider was given a reasonable amount of time to adequately respond to this request.]**

PD Track training is to be included in the August 4th training and will be monitored on a continuing basis. There are several exceptions that should be mentioned: one employee's last day of employment was September 6, 2006; another employee left 10/27/2006; and two employees must be a clerical error because they were allowed access to AERIN. One employee was originally employed as a probationary employee contingent upon her obtaining her GED in a short period of time; however, when this was not met she was transferred to a different grant and subsequently received her GED. Her life experiences were exemplary in other programs, and was outstanding working with families. Our coordinator of training for 06-07 retired the first of 07-08 and many deficiencies have been discovered, and we have launched a complete revamping of our orientation, enrollment and matriculation; timely recording of data; PD Track monitoring.

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**PURCHASING/EXPENDITURE COMPLIANCE**

**Scope and Methodology**

A sample of 10 expenditures, representing 22% of the total purchases, was selected judgmentally from the detailed general ledger. These expenditures were tested for authorization/approval, supporting documentation, proper recording, and that it was an actual expense during the grant period of July 1, 2006 and June 30, 2007.

**Findings**

One expenditure contained the purchase of two laptops that were included on the provider's Inventory Report, but the provider could not produce these items for visual verification. A photo was submitted after the on-site review (see **Provider Response**) but it contained a computer that had already been observed while on-site.

**Recommendations**

We recommend that all inventory items be maintained on the premises and be available for audit purposes.

**Provider Response – [Management provided this response when their views and planned corrective actions were requested. The Provider was given a reasonable amount of time to adequately respond to this request.]**

The two computers that were not accounted for were issued to specific employees. Attached is a picture of one of these computers (#3MT6MC1), and the former employee's computer (#9MT6MC1) has not been located and we are sending a registered letter to his residence to request he account for this piece of equipment.

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**PROFESSIONAL DEVELOPMENT REIMBURSEMENT COMPLIANCE**

**Scope and Methodology**

Professional Development expenditures were tested for proper authorization, supporting documentation, and adherence to approved rates and reimbursement policies. A sample of 2 expenditures, representing 21% of the total professional development expenditures, was selected judgmentally from the detailed general ledger.

**Findings**

According to the Bullitt County Board of Education's travel policy, there is a maximum daily rate of \$30 for meal reimbursements, with a \$20 maximum for any one meal. One of the expenditures tested included meal reimbursement charges that exceeded the acceptable rate, resulting in disallowed cost of \$2.51.

**Recommendations**

We recommend the provider review and comply with the policies established by KYAE and the Bullitt County Board of Education concerning meal reimbursements.

**Provider Response – [Management provided this response when their views and planned corrective actions were requested. The Provider was given a reasonable amount of time to adequately respond to this request.]**

Obviously we are guilty.

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**INTERNAL CONTROLS RELATING TO GRANT**

**Scope and Methodology**

Bullitt County Board of Education's fiscal administrator was given an Internal Control Questionnaire regarding the controls in place for cash disbursements, bank reconciliations, revenue, expenditures, and payroll. The questionnaire was completed by the fiscal administrator and reviewed for any significant control deficiencies.

**Findings**

No significant control deficiencies were noted.

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**WES RESULTS AND RECOMMENDATIONS**

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**FINANCIAL REPORTING AND COMPLIANCE - WES**

**Scope and Methodology**

The KYAE-10 Expenditure Reports were compared to the line item budget approved in the final agreement modification. This comparison was used to determine whether the provider's reimbursements complied with the approved budget.

The KYAE-10 Expenditure Reports were then compared to the internally generated financial records maintained by the local provider. This comparison was used to determine whether the local provider's accounting records support the amounts requested for reimbursement on the KYAE-10 Expenditure Reports.

**Findings**

No exceptions were noted.

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**PARTICIPANT ELIGIBILITY AND RECORD KEEPING - WES**

**Scope and Methodology**

The provider did not maintain any type of student roster, so the sign-in sheets for each training class were used to test compliance. All 164 participants listed on the sign-in sheets were tested. Based on these sign-in sheets, the number of signatures were compared to the number of trainees proposed by the provider in the Scope of Work. In addition, we also compared the number of classes proposed to the documented number of classes. The training classes reviewed were conducted during the period of July 1, 2006 and June 30, 2007.

**Findings**

The provider conducted the first project, Computer Literacy #1, between July 17 and July 28, 2006. The Scope of Work submitted on July 13, 2006, indicated that 80 individuals would be provided 6 hours each of training (40 people receiving Word training while 40 more received Excel training). According to the class schedule and sign-in sheets provided, there were actually 43 individuals scheduled to receive up to 12 hours of training (both Word and Excel). Of those 43 individuals, 34 received all 12 hours, 4 received 9 hours, and 5 received 6 hours for a total of 474 hours earned (average/individual = 11.02 hours).

The provider conducted the second project, Academic, between January 29 and March 9, 2007. The Scope of Work submitted on August 14, 2006, (and updated on December 15, 2006) indicated that 80 individuals would be provided 27 hours each of training (9 hours each of Basic Math, Writing and Grammar, and Communication). According to the class schedule and sign-in sheets provided, as well as a letter written by the company, the Basic Math component of this training session was not conducted. However, a revised Scope of Work reflecting this circumstance was not made available to the auditor. In actuality, 121 individuals received up to 18 hours of training (both Writing and Grammar and Communication). Of those 121 individuals, 25 received all 18 hours, 9 received 15 hours, 6 received 12 hours, 48 received 9 hours, 18 received 6 hours, and 15 received 3 hours - for a total of 1,242 hours earned (average/individual = 10.26 hours).

Based on the documentation provided by CPE-KYAE and the provider, it appears that three projects were planned, but only two projects were executed, in whole or part. However, the Scopes of Work for these two projects did not reflect the executed training schedule (For Computer Literacy, 40 people received 12 hours, instead of 80 receiving 6 hours. For the Academic training, 80 people received 18 hours instead of 27 hours). It is unclear as to whether or not the updated Scopes of Work were submitted to or requested by CPE-KYAE because no updates were provided.

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Despite the fact that the provider was connected to the AERIN system, the individuals attending the training were not recorded in this system. A reason for not recording these participants in AERIN was not given by CPE-KYAE or the provider.

**Recommendations**

We recommend the provider create a system to document each participant's attendance per class meeting so that the number of training hours per participant can be tracked. Maintaining an electronic spreadsheet listing each project's trainees and which classes were attended would provide documentation as to the number of training hours provided. Any amended scope of work should be submitted to CPE-KYAE for verification that the changes do not alter the amount of funds that will be reimbursed to the provider.

**Provider Response – [Management provided this response when their views and planned corrective actions were requested. The Provider was given a reasonable amount of time to adequately respond to this request.]**

This was a first time for our new staff under the new procedure and the KYAE had just hired a new staff person, so all were moving step by step. The funding was delayed and the company also had delays. All of the omissions are duly noted and will be addressed in our next WES project. Everyone involved believed we were following the procedures as specified by KYAE.

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**PAYROLL AND STAFF REQUIREMENTS - WES**

**Scope and Methodology**

A sample of 2 payroll disbursements, representing 20% of the total payroll expenditures, was judgmentally selected for payroll testing. Personnel files were examined to determine the existence and approval of any documentation of hours worked, the instructor was paid according to the hourly rate proposed in the Scope of Work, there was no duplication of hours charged to Adult Education Grants, and that instructors had evidence of a bachelor's degree.

**Findings**

No exceptions were noted.

**PURCHASING/EXPENDITURE COMPLIANCE - WES**

**Scope and Methodology**

A sample of 3 expenditures, representing 31% of the total purchases, was selected judgmentally from the detailed general ledger. These expenditures were tested for authorization/approval, supporting documentation, proper recording, and that it was an actual expense during the grant period of July 1, 2006 and June 30, 2007.

**Findings**

No exceptions were noted.

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**MISCELLANEOUS FINDINGS - WES**

**Findings:**

A final project completion report was not submitted to CPE-KYAE within 30 days of the completion of the grant or at the close of the grant year. A document labeled "Project Completion Summary" was provided by the provider during the audit; however, it did not include all of the required descriptions for a Final Report, per the grant agreement. This summary was incomplete and inaccurate, and it was unclear if, and when, it was ever submitted to CPE-KYAE

**Recommendations**

We recommend that an Enrollment Report Form, a copy of any contexted curriculum, and a project completion report be submitted to KYAE within 30 days of project completion, as required by the grant agreement. The project completion report shall contain:

- A brief description of the project design including training objectives and, in the event that KYAE funds were expended to create contexted curriculum for the project, a copy the contexted curriculum;
- A description of the delivery process including total number of hours of instruction by topic and an unduplicated count of students served; and
- A description of the training outcomes including both quantitative and qualitative data.

**Provider Response – [Management provided this response when their views and planned corrective actions were requested. The Provider was given a reasonable amount of time to adequately respond to this request.]**

There was not a final report submitted because there was a total lack of awareness that a report was to be submitted or in what format this was to be submitted. As was stated before, our new staff person and the KYAE (new) staff person collaborated through this entire project. We will make sure this is done in the next WES project. By the way this project was very successful and the company was very pleased.