CITY AUDITOR'S OFFICE

AUDIT OF
DEPARTMENT OF YOUTH DEVELOPMENT AND SOCIAL INITIATIVES

BATTERIES INCLUDED YOUTH PROGRAMS

Report YD007-2425-03

February 18, 2025

EXECUTIVE SUMMARY

Why this Audit is Important

The Department of Youth Development and Social Initiatives (YDSI) offers various youth programs to the community to help improve educational achievements, attendance, and graduation rates. Among YDSI's programs are the Batteries Included and Batteries Included NextGen programs (BI programs). These are free high school and middle school programs which offer youth opportunities to develop academic, social, emotional, and leadership skills.

Considering the involvement of youth in the BI programs, it is especially important that policies and procedures are followed. Our audit evaluated staff compliance with the department's policies and procedures over student travel, the qualifications of program advisors, the reasonableness of program expenses, and the adequacy of the process being followed in collecting and maintaining program activity information.

Key Audit Results

Travel Policy Compliance

Various required travel documentation for students participating on two out-of-state trips during fiscal year ended June 30, 2024 was missing or incomplete. In addition, travel plans for these trips were not submitted to the city's Risk Manager for review of insurance and safety requirements as required by policy.

Program Advisor Qualifications

All BI program advisors were found to have the appropriate qualifications and certifications required for employment with the BI programs and passed all required background checks.

Program Expense Analysis

Expenses of the program for fiscal years ended June 30, 2023 and 2024 were found to be reasonable within the context of the program's goals.

Program Activity Information Access

The BI programs do not use any software for collection and maintenance of program activity information. Therefore, program activity information is recorded on manual documents (e.g., sign-in sheets, permission forms). This creates inefficiencies for staff when they need to access historical program information or assemble program metrics as the information must be obtained through reference to manual program documentation.

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BACKGROUND

The Department of Youth Development and Social Initiatives (YDSI) is focused on youth, education, and the community. YDSI provides various programs to help improve educational achievements, attendance and graduation rates, and to improve communities overall. Among YDSI's programs are the Batteries Included and Batteries Included NextGen programs (BI programs).

Batteries Included – This program is a free, youth-led high school program. The program is a participatory experience that builds personal responsibility and leadership skills through workforce development, healthy living, leadership development, and college readiness. The program is guided by four pillars: education, career development, leadership, and health and safety.

Batteries Included NextGen – This program is a free middle school leadership program that offers youth opportunities to achieve academically, socially, and emotionally through developing an understanding of self and compassion for others. The program is guided by the four pillars used in the high school program as well as two additional pillars: self-awareness and civic engagement.

The BI programs provide year-round, out-of-school time educational activities at high schools and middle schools including social events, career workshops, and college preparation classes. In addition, the programs periodically offer college tour trips and visits to trade schools and places of business (e.g., doctor's office) to introduce students to educational and career opportunities. During the past fiscal year ended June 30, 2024, the BI programs had two trips to California including a tour of Concordia University and attendance at a Black College Expo.

The BI programs are overseen by full-time YDSI staff, AmeriCorps staff, and BI program advisors who are part-time staff hired by the City. The BI programs had approximately $219,000 in combined expenses for the fiscal year ended June 30, 2024 and provided services to over 100 students. There are currently 17 schools participating in the BI programs with 14 part-time BI program advisors.

AUDIT TEAM

Bryan L. Smith, CPA, CFE, Acting City Auditor
Nancy Cardoza, Senior Internal Auditor

OBJECTIVES

Our audit objectives were as follows:

1. **Travel Policy Compliance** – Verify compliance with the department's travel policies and procedures for students participating in the BI programs, including a review of required travel documentation, YDSI management approvals, City Risk Manager approval of insurance and other safety requirements, and evaluate the adequacy of such policies and procedures.

2. **Program Advisor Qualifications** – Verify whether advisors for the BI programs had met employment requirements including 1) being qualified to work with children including past experience in either education, community leadership, or other related field, 2) CPR certifications, and 3) passed background checks.

3. **Program Expense Review** – Review the reasonableness of program expenses for fiscal years ended June 30, 2023 and 2024.

4. **Program Activity Information Collection and Maintenance** - Evaluate the adequacy of the process being followed in collecting and maintaining BI program activity information.

SCOPE AND METHODOLOGY

The scope of our work was limited to the management controls within the context of the audit objectives. Our audit included a review of travel activities and related records for the fiscal year ended June 30, 2024, BI program staff records, and financial records for fiscal years ended June 30, 2023 and 2024.

Our audit methodology included:
- Observations of BI program activities
- Interviews with management and staff
- Review of current practices against YDSI's *Extracurricular Activities & Travel Policy and Procedure*
- Review of BI program documents and reports
- Discussions with the city's Risk Manager
- Review of staff personnel files

The last fieldwork date of this audit was November 18, 2024.

RESULTS

The results of our audit fieldwork for each of our audit objectives are discussed below:

Objective 1: *Verify compliance with the department's travel policies and procedures for students participating in the BI programs, including a review of required travel documentation, YDSI management approvals, City Risk Manager approval of insurance and other safety requirements, and evaluate the adequacy of such policies and procedures.*

Conclusion:

The department's travel policies and procedures for students participating in the BI programs were found to be adequate. However, we noted instances of non-compliance with travel policy as there were missing and incomplete travel documentation forms and missing approvals. **See Finding #1.**

Objective 2: *Verify whether advisors for the BI programs had met the employment requirements including 1) being qualified to work with children including past experience in either education, community leadership, or another related field, 2) CPR certification, and 3) passed background checks.*

Conclusion:

We reviewed the personnel files of all BI program advisors to determine whether they met the program employment requirements. All hired advisors had the appropriate qualifications and certifications and passed all required background checks.

Objective 3: *Review the reasonableness of program expenses for fiscal years ended June 30, 2023 and 2024.*

Conclusion:

Expenses of the program were found to be appropriate and reasonable within the context of the program's goals.

Objective 4: *Evaluate the adequacy of the process being followed in collecting and maintaining BI program activity information.*

Conclusion:

The BI programs do not use any software for collecting and maintenance of program activity information. Therefore, program activity information is recorded on manual documents (e.g., sign-in sheets, permission forms). This creates inefficiencies for staff when they need to access historical program information or assemble program metrics as the information must be obtained through reference to manual program documentation. **See Finding #2**.

FINDINGS AND RECOMMENDATIONS

1. Non-Compliance with Travel Policies and Procedures

The department's *Extracurricular Activities and Travel Policy and Procedure* addresses paperwork that must be completed and approvals that must be obtained prior to any travel (both in-state and out-of-state) by any of YDSI's programs. During the fiscal year ended June 30, 2024, the BI programs had two out-of-state trips, one with 31 students to tour Concordia University in Irvine, California and another with 35 students to attend the Black College Expo in Los Angeles, California. Our audit included a review of the travel documentation completed for these trips.

Required Approvals: Per policy, the following approvals are required prior to any trip:

To gain approval for any extracurricular activity or trip, the following forms must be completed and submitted to the Department of Youth Development and Social Initiatives Manager at least 30 days in advance of the departure date:

- *YDSI Travel Request Form*
  NOTE: No trip is to be conducted until YDSI management has accepted and signed these forms.

Once a trip is approved by YDSI Management, information is to be submitted to City Risk Management and shall identify the specifics of the planned activity and will provide the proper coding for any fees deemed necessary by the City Risk Management team for coverage.

While *Travel Request Forms* were found for these trips, no documentation was found showing evidence of the city's Risk Manager's review and approval for both trips. The city's Risk Manager represented to us that he had not received, reviewed, or approved any BI program travel notifications related to these trips. Therefore, he did not have the opportunity to review the insurance policies used by the chartered bus company or the student liability waivers and related forms. In addition, he did not have the opportunity to evaluate whether there were any specific safety concerns that needed to be addressed related to these trips.

Required Documentation: Per policy, the following paperwork must be completed prior to any trip and retained in a travel binder:

There will be at least one travel binder per bus for the duration of the trip. Each travel binder will include for each student:

- <u>*Travel Binder–Out of State (Documentation)*</u>
  - *Student Travel Packet*
  - *Signed City Fieldtrip Permission Forms*
  - *Medical Permission Form*
  - *Student Travel Emergency and Medication Form*
  - *Consent for Administering Medication (if applicable)*

- *YDSI Extracurricular Activity/Travel Request Form*
- *YDSI Extracurricular Activity/Travel Cover Sheet*
- *Copy of City YDSI Chaperone Responsibilities*

When reviewing the travel documentation for these two trips, we found the following instances of non-compliance with policy:

Black College Expo Trip

- A *Chaperone Responsibilities Form* was not included in the travel binder.
- No *Medical Permission Forms* were completed for any of the students.
- No *Student Travel Emergency and Medication Forms* were completed for any of the students.
- A *Field Trip Permission and Release and Waiver of Claims Form* was missing for one of the students.
- *Student Registration Forms* that are only required for in-state travel were used for this trip.

Concordia University Tour Trip

- A *Chaperone Responsibilities Form* was not included in the travel binder.
- No *Student Travel Emergency and Medication Forms* were completed for any of the students.
- A *Field Trip Permission and Release and Waiver of Claims Form* was missing for one of the students.

Recommendations

1.1 YDSI management should document and implement procedures to ensure all necessary travel documentation is obtained prior to travel and subsequently retained. Management should consider implementing the use of a checklist of required travel documents to help staff in this process.

1.2 YDSI management should document and implement procedures to verify that all travel information is properly submitted to the city's Risk Manager for review and approval prior to travel.

1.3 YDSI management should determine whether the issues identified in this finding exist within any of their other programs and if so, implement procedures to ensure compliance with policy.

2. Program Activity Information Not Readily Accessible

The BI program staff maintain a variety of manual activity records including student registration forms, attendance records, permission slips, student medical information, etc. No software is currently being used to capture and retain the information from these manual records. This creates inefficiencies for staff when they need to access historical program information or assemble program metrics as the information is not readily accessible and must be obtained through reference to the manual program documentation. For example, in order to obtain student attendance statistics, the information from manual sign-in sheets must be input into a spreadsheet for summarization. Considering the number of activities and students involved in the BI programs, this is an inefficient process. Additionally, the use of manual forms can lead to lost documentation and information if not carefully maintained.

Per discussions with BI program management and staff, the use of a software application for tracking and reporting program activity information would lead to increased efficiencies. The city's Parks, Recreation, and Cultural Affairs Department already utilizes a software known as Civic Rec that has features that could potentially be used by the BI programs.

Recommendation:

2.1 YDSI management should evaluate what software could be used by BI program staff to more efficiently capture and report program information and activity. Management should consider whether the Civic Rec software already in use by the city's Parks, Recreation, and Cultural Affairs Department could meet the needs of the BI program.

MANAGEMENT RESPONSE

1. Non-Compliance with Travel Policies and Procedures

1.1 YDSI management should document and implement procedures to ensure all necessary travel documentation is obtained prior to travel and subsequently retained. Management should consider implementing the use of a checklist of required travel documents to help staff in this process.

Management Action Plan:

YDSI management will ensure implementation of standardized procedures and documentation of such procedures for all travel, inclusive of local field trip travel as well as out-of-state travel. YDSI management will provide a standardized travel packet which must be completed and approved no less than two weeks (14 days) prior to travel date(s). The YDSI Travel Packet will include the following:

- Field Trip/Travel Request Form
- Field Trip/Travel Checklist
- Risk Management Field Trip/Travel Approval Form
- Field Trip/Travel Registration Form
- Field Trip/Travel Permission and Liability Waiver Form
- Field Trip/Travel Medical Permission Form
- Field Trip/Travel Medication Form
- Field Trip/Travel Chaperone Responsibilities Acknowledgement Form
- Field Trip/Travel Chaperone List and Contact Information
- Field Trip/Travel Participant List

Estimated Date of Completion:

YDSI Travel Packet, including all forms identified, will be completed no later than December 20, 2024. The completed YDSI Travel Packet will be provided to the City Auditor's Office on that same date by the close of business.

1.2 YDSI management should document and implement procedures to verify that all travel information is properly submitted to the city's Risk Manager for review and approval prior to travel.

Management Action Plan:

As indicated above, the YDSI Travel Packet will include a Risk Management Field Trip/Travel Approval Form which will be submitted to and approved by the CLV Risk Manager and included in the completed YDSI Travel Packet two weeks (14 days) prior to travel date(s).

Estimated Date of Completion:

YDSI Travel Packet, including the Risk Management Field Trip/Travel Approval Form, will be completed no later than December 20, 2024. The completed YDSI Travel Packet will be provided to the City Auditor's Office on that same date by the close of business.

1.3 YDSI management should determine whether the issues identified in this finding exist within any of their other programs and if so, implement procedures to ensure compliance with policy.

Management Action Plan:

YDSI management will perform an annual audit of each of our youth serving programs to ensure compliance with department policies and procedures as well to verify current, up-to-date information for each of our youth participants. The annual audits will include reminders to program staff, information update reminders to participant parents/guardians, program policy/procedure verifications and sample participation tests. The audits will be conducted by our YDSI Administrative Officer for the following programs:

Strong Start GO! Mobile Preschool Programs
Safekey/RAP Programs
ReInvent Schools Programs
Batteries Included NextGen Programs
Batteries Included Programs
MBK Youth Council
Strong Future Youth Employment Program

Estimated Date of Completion:

Process for audits, audit schedule and data collection instruments will be created and completed no later than January 15, 2025. Documents will be provided to the City Auditor's Office on that same date by the close of business. Annual audits will be completed based on the audit schedule each year during the identified week for each program.

2. Program Activity Information Not Readily Accessible

2.1 YDSI management should evaluate what software could be used by BI program staff to more efficiently capture and report program information and activity. Management should consider whether the Civic Rec software already in use by the city's Parks, Recreation, and Cultural Affairs Department could meet the needs of the BI program.

Management Action Plan:

YDSI management will review the data and reporting needs of the BI programs and seek options for automating those needs through a data collection/management program or tool. YDSI management will review current software purchased and utilized by the CLV to determine appropriateness to meet the program needs.

Estimated Date of Completion:

Review of data and reporting needs will be completed no later than December 20, 2024. Evaluation of current CLV software options will be completed no later than January 15, 2025. In the event current options are not practical or available, YDSI management will look for other software/data management system solutions. Other solutions will be reviewed based on cost and department budget available.