



Los Angeles Unified School District  
Office of the Inspector General  
Audit Unit

# Internal Audit Report

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*Performance Audit*  
*YPI Charter Schools, Inc.*

OA 17-1100

July 24, 2017



# Los Angeles Unified School District

## Office of the Inspector General

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*Inspector General*

July 24, 2017

Jose Cole-Gutierrez, Director  
Los Angeles Unified School District  
Charter Schools Division  
333 S. Beaudry Ave., 20<sup>th</sup> Floor  
Los Angeles, CA 90017

Dear Mr. Cole-Gutierrez:

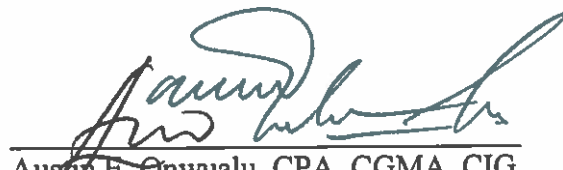
This is our final report on the audit of YPI Charter Schools, Inc. The objective of the audit was to determine whether YPI Charter Schools, Inc. and its Board of Directors were adhering to the conditions, standards and procedures outlined in the Charter Agreements with the District. For this audit, we reviewed the following areas of the Charter Agreements: (i) Governance Structure, (ii) Employment Documentation, (iii) Health and Safety, (iv) Financial Audits, and (v) Internal Fiscal Controls.

YPI Charter Schools, Inc., in all material aspects complied with its Charter Agreement. However, YPI was not fully compliant with some of the selected provisions, standards and procedures outlined in its Charter Agreement.

Details of our findings and recommendations, and your responses are noted in the attached report. We consider the YPI Charter School Inc.'s planned actions to be constructive steps towards improving the processes reviewed in this audit.

We appreciate your continued support of our audit services.

Sincerely,

  
Austin E. Onwualu, CPA, CGMA, CIG  
Deputy Inspector General, Audits

  
Ken Bramlett, MPA, CIG  
Inspector General

c: Yvette King-Berg, Executive Director - YPI Charter Schools, Inc.

## **About the Office of the Inspector General**

The Office of the Inspector General reports directly to the Board of Education. We conduct independent audits, reviews and investigations of District operations, contracts and vendors in order to:

- ✓ Find ways to improve processes, programs, functions and activities.
- ✓ Provide information that supports effective decision making.
- ✓ Identify real or potential misuse of District resources.
- ✓ Prevent and detect waste, fraud and abuse within the District.

Through our work, we strive to encourage a culture of accountability, transparency, collaboration and excellence and to assist the Board and the Superintendent in their efforts to provide a high quality education for the students and parents of the Los Angeles Unified School District.

## EXECUTIVE SUMMARY

We conducted an audit of Youth Policy Institute Charter Schools, Inc. (aka “YPI Charter Schools, Inc.” or “YPICS”). The objective of the audit was to determine whether YPI Charter Schools, Inc. and its Board of Directors were adhering to the conditions, standards and procedures outlined in the Charter Agreements with the District. For this audit, we reviewed the following areas of the Charter Agreements: (i) Governance Structure, (ii) Employment Documentation, (iii) Health and Safety, (iv) Financial Audits, and (v) Internal Fiscal Controls.

Based on our audit, we found that:

YPI Charter Schools, Inc., in all material aspects complied with its Charter Agreement. However, YPI was not fully compliant with some of the selected provisions, standards and procedures outlined in its Charter Agreement.

We noted that involvement and participation of parent/community representatives in some of the parent advisory council meetings was not strictly followed and that several late deposits of large sums of revenue collections (i.e., various state funds) ranging from \$25,000 to \$319,000 were deposited between 16 to 54 days after the receipt of funds. We also found that improvements were needed over controls for check disbursements and bank reconciliations

Following our recommendations, YPI Charter Schools, Inc., stated that the Board of Directors will ensure involvement of parent and community members with the Board, School Committees and Parent Advisory Council meetings and that it will continue to engage in annual staff review of their fiscal policies and procedures and monitor the deposit schedule to improve oversight of the cash receipts and bank deposits to ensure that deposits are processed in a timely manner. YPICS further agreed that the monthly bank reconciliation statements should be properly prepared and the balances shown on these statements properly reconciled.

The details of our findings and recommendations are discussed in the results of audit section of this report. Copies of YPICS and Charter School Division responses are also included as attachments to the report.

## INTRODUCTION

California Education Code Section 47600, also known as the Charter Schools Act of 1992, was enacted “to provide opportunities for teachers, parents, pupils, and community members to establish and maintain schools that operate independently from the existing school district structure.”

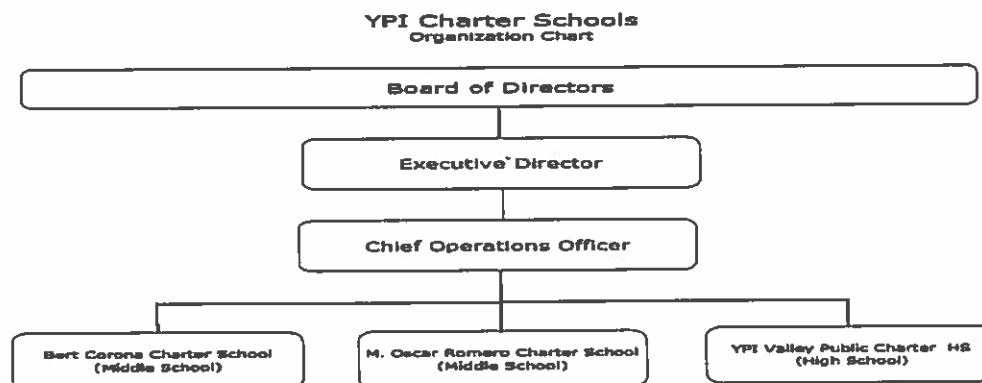
Charter schools are a part of the public school system, but differ from traditional public schools because they are exempt from many state laws relating to specific educational programs. Specific goals and operating procedures are detailed in an agreement, or charter, between the authorizing agency and the charter school organizers.

Charter schools may elect to operate as corporations organized under the Nonprofit Public Benefit Corporation Law of the Internal Revenue Code [26 U.S.C. Section 501(c) (3)]. California law does not require a public benefit corporation to have members. Any public benefit corporation may create classes of members and offer membership to individuals or corporate entities. Depending on the bylaws, members may be vested with significant voting and other statutory rights or they may simply be donors who enjoy honorary membership without voting or statutory rights.<sup>1</sup>

Bert Corona Charter School (Grades 5-8) was established in November 2003 while Monseñor Oscar Romero Charter Middle School (Grades 6-8) was established in November 2005 as separate nonprofit organizations. In August 2010, the Board of Directors of both middle schools decided to merge both organizations with Bert Corona Charter School as the surviving organization. Bert Corona Charter School restated its Articles of Incorporation and was renamed as *YPI Charter Schools, Inc.* At the same time in August 2010, YPI Charter Schools, Inc. became one nonprofit public benefit organization along with YPI Valley Public Charter High School.

YPI Charter Schools, Inc. oversees three charter schools: Bert Corona Charter School, Monseñor Oscar Romero Charter Middle School, and YPI Valley Public Charter High School. All of these charter schools are funded principally through State of California public education monies received through the California Department of Education and the Los Angeles Unified School District. Each charter school has its own approved charter petition (aka “Charter Agreement”) that establishes the legally binding agreement and terms under which the school will operate and be held accountable.

The organizational chart below shows the governance structure of YPI Charter Schools, Inc. as of June 30, 2016.



YPI Charter Schools, Inc.’s missions are to (i) prepare students for academic success in high school, as well as post-secondary education, (ii) prepare students to be responsible and active participants in their community, and (iii) enable students to become life-long learners.

<sup>1</sup> California Attorney General’s “Guide for Charities”, [http://ag.ca.gov/charities/publications/guide\\_for\\_charities.pdf](http://ag.ca.gov/charities/publications/guide_for_charities.pdf) 2005 Revision, p. 24.

The vision is to equip urban students in grades 6-12 for academic success and active community participation. The majority of students come from predominantly Latino immigrant families with high poverty levels.

Both Bert Corona Charter School (Grades 5-8) and Monseñor Oscar Romero Charter Middle School (Grades 6-8) are developed to provide better quality options for parents as part of a comprehensive community strategy. Additionally, YPI Valley Public Charter High School in Pacoima, was developed around the same principles. All three schools emphasize technology integration, project-based and service-learning, along with high-levels of parental involvement. Serving the Pacoima and Pico Union/Westlake communities of Los Angeles where many public schools are overcrowded and underperform on state achievement measures, the schools prepare students for academic success and active community involvement.

As of June 30, 2016, YPI Charter Schools Inc., had a total of 90 employees composed of 41 certificated and 49 classified staff servicing the needs of the whole organization.

The Governing Board of YPI Charter Schools Inc. has the fiduciary responsibility for the organization and provides external accountability, internal oversight, and leadership. The primary role of the Board is to govern YPI Charter Schools in a manner that enables the school to achieve its mission as prescribed and permitted by its charters. The Board's role is one of oversight of school management, specifically, oversight and management of Executive Director who has oversight of the Director of Operations.

The Board reviewed and adopted the YPI Charter Schools Inc. Fiscal policies and procedures to ensure the most effective use of the funds of YPI Charter Schools Inc. to support its mission and to ensure that the funds are budgeted, accounted for, expended and maintained appropriately. The Board delegated the administration of the policies and procedures to the Executive Director. The Board appointed the Chief Operations Officer to perform the duties of the Executive Director, in case of absence.

The Executive Director is responsible for all operations and activities relating to financial management. In addition, the Executive Director develops the annual budget with its accounting and business provider, Excellence for Education (ExEd), reviews and approves all contracts under \$50,000, reviews and approves all expenditures under \$50,000, oversees the adherence to all internal controls, and appoints someone else to perform his/her duties in case of absence. The Chief Operations Officer is responsible to oversee the day-to-day operations of the charter schools and activities related to financial management.

Excellence for Education (ExEd) is a nonprofit public benefit corporation that provides accounting and related business services for the YPI Charter Schools, Inc. These services include budgeting and forecasting, financial management and reporting, accounting and bookkeeping services, payroll processing and retirement reporting, compliance and data management services. The Chief Financial Officer of ExEd attends regular and annual meetings with YPI Charter Schools, Inc. to provide an update of State budget and best practices for school operations related to internal fiscal controls.

## SCOPE AND OBJECTIVE

The objectives of the audit were to determine whether the YPI Charter Schools and its Board of Directors are adhering to the conditions, standards and procedures outlined in the Charter Agreements with the District.

For this audit, we selected the following elements of the charter agreement for review:

1. Governance Structure
2. Employment Qualifications/ Documentation
3. Health and Safety/Emergency Plan
4. Financial Audit, and
5. Internal Fiscal Controls.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. 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. The audit covered the period from July 1, 2015 through June 30, 2016.

We conducted the audit from January 2017 to April 2017.

## METHODOLOGY

To accomplish our audit objectives, we (i) reviewed applicable laws and regulations pertaining to charter school operations, (ii) reviewed and examined corporate and accounting records of three charter schools operated by YPI Charter Schools, Inc. to verify compliance with selected provisions of the Charter Agreements with the District, (iii) performed walkthroughs of each audit area with key personnel of YPI Charter Schools, Inc. and ExEd to obtain an understanding of the current fiscal and financial processes of the Charter Schools; (iv) reviewed the existing accounting policies and procedures to assess the design and operational effectiveness of internal controls, (v) examined general ledger transactions, components of the assets and liabilities, audited financial statements, and other related records and reports, (vi) tested statistically selected samples of revenue and expenditure transactions, (vii) assessed the Charter School's governance structure, (viii) reviewed the employment documentation of selected charter school employees for compliance with the Charter Agreements and applicable laws, and (ix) assessed the sufficiency of the available fund reserves.

## EVALUATION OF INTERNAL CONTROLS

In accordance with *Government Auditing Standards*, we obtained an understanding of internal control that is significant within the context of the audit objectives. We assessed whether internal control was properly designed and implemented. For those controls that were deemed significant, we obtained sufficient, appropriate evidence to support our assessment about the effectiveness of those controls.

We are required to report deficiencies in internal control that are significant within the context of the audit objectives. 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 (i) impairments of effectiveness or efficiency of operations, (ii) misstatements in financial or performance information; or (iii) noncompliance with provisions of laws, regulations, contracts, or grant agreements on a timely basis. Based on our audit, we found no deficiencies in internal control related to the objectives of this audit:

## RESULTS OF AUDIT

### Governance Structure

At one of the charter schools we visited, School Advisory Council meetings were not held regularly on a monthly basis. We also noted that only the teachers attended the meetings when they were held. There were no parent or community representatives present at these meetings.

The California Code of Regulations states that the required elements of the charter petition should include “The governance structure of the school, including, but not limited to, the process to be followed by the school to ensure parental involvement in supporting the school's effort on behalf of the school's pupils, as required by Education Code section 47605(b) (5)(D).”<sup>2</sup>

The Charter Agreement states that the school encourages all stakeholders to participate in and share responsibility for the education design of the school. The formation of a School Advisory Council is one way to ensure active and effective representation of interested parties including parents or guardians. Parents will be encouraged to serve on the School Advisory Council.<sup>3</sup>

The School Advisory Council consists of parents, students, community members, teachers and school site administrators. The council participates in developing recommendations for school policies and shares in efforts to engage the support of the community. The school site administrator is responsible for submitting the minutes of each Advisory Council meeting to the Board of Trustees. The Advisory Council meets at least once per month. The council makes recommendations and decisions about issues related to the school and participates in reviewing parental and community concerns. School Advisory Council members are encouraged to attend the Board meetings.<sup>4</sup>

The school administration staff stated that the above condition occurred because the school staff assigned to coordinate with the parents/community representatives had been absent from the school and there was no other person assigned in her absence. According to the principal, there were also difficulties in requesting the parents/community representatives to attend the School Advisory Council meetings.

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<sup>2</sup> California Code of Regulations, Education Code -Title 2-Elementary and Secondary Education, Part 26.8 – Charter Schools, Chapter 2-Charter Schools, Section 47605(b) (5) (D)

[http://leginfo.ca.gov/faces/codes\\_displayText.xhtml?lawCode=EDC&division=4.&title=2.&part=26.8.&chapter=2.&article=](http://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=EDC&division=4.&title=2.&part=26.8.&chapter=2.&article=)

<sup>3</sup> YPI – Bert Corona Charter School, Charter Renewal Petition-July 1, 2014 to June 30, 2019 dated 03/21/2014, Governance , page 124.

<sup>4</sup> Ibid, School Advisory Council, page 127.



The failure to include parents/community representatives in the school committee meetings may have resulted in (i) non-compliance with the California Code of Regulations and the approved Charter Agreement, and (ii) a lack of awareness for parents and community representatives regarding the decisions made by the Council involving students' issues.

### **Recommendation**

We recommend that the Governing Board should review the existing school governance structure and the composition of School Advisory Council and take necessary steps to enhance parent/ community representatives' involvement in supporting school's effort into increased student achievement to comply with the requirement of the California Code of Regulations and the approved Charter Agreement.

### **YPICS' Response**

The YPI Charter Schools, Inc. agreed with our recommendation and stated that the Board of Directors of YPI Charter Schools will review the existing governance structure as approved in its charter petitions and will ensure involvement of parent and community members with the Board, School Committees and Parent Advisory Council meetings.

YPI Charter Schools, Inc. also stated that the Board of Directors of YPI Charter Schools values parent and community involvement. Across YPI campuses, 96% of parents participate in parent conferences twice a year. Parents also participate in various committees and parent professional development opportunities, where they contribute to YPI Charter Schools and our community, as well learn how to support their children academically and socially. The Board actively engages parents/guardians in Board Committees, the Local Control and Accountability Plan annual update, rotates its meetings among the three charter schools, includes public comment time on all meeting agendas, and YPICS conducts significant outreach to parents/guardians.

### **CSD's Response**

The Charter Schools Division (CSD) stated that they will follow-up during the 2017-18 oversight visit and add as part of the oversight questions for each school. CSD will also review the School Advisory Council meeting sign-in, agenda and minutes during the oversight visit.

### **Recommendation**

Instruct the Executive Director, in coordination with the Lead Administrator, to take appropriate steps to encourage parents'/community representatives' involvement in School Advisory Council and other school committee meetings.

### **YPICS' Response**

YPI Charter Schools, Inc. agreed with our recommendation and stated that the Board will direct the YPICS staff to continue to perform outreach and engage parents to ensure parents and community members have access to the Board, School Committees and Parent Advisory Council

meetings in order to keep abreast of all developments affecting the schools and the students. One specific change anticipated to include Parent Council updates during YPICS Regular Board meetings. The target date for implementation is October 2017.

### **CSD's Response**

CSD will follow-up during the 2017-18 oversight visits. CSD will also review evidence on website and other means in relation to inclusion of stakeholders at Board meetings

### **Employment Qualifications/Documentation**

The YPI Charter Schools did not maintain complete employment documentation in the personnel file of one out of 17 employee files tested.

The Charter Agreements require that charter schools maintain the following *critical documents of all school employees on-site*, and have them readily available for inspection:

- Medical clearance including proof of medical exam and tuberculosis (TB) testing.
- Proof of criminal background checks and cleared for work prior to employment.<sup>5</sup>
- Documents establishing legal status, and
- Current copies of all teacher-credentialing certificates.

The YPICS Employee Handbook was written to provide employees with personnel policies and procedures, and their benefits as employees. The Handbook includes a list of conditions of employment such as (a) employment contracts/agreements that govern employment of some employees; (b) documentation of training on child abuse and neglect reporting; (c) criminal background checks; (d) tuberculosis clearance; (e) immigration compliance (i.e.: INS Form I-9); and (f) valid teachers' credentials; and other documents.

We examined 17 employee files to determine whether the required documents were maintained and noted that the majority of the documents were on file. However, we found that one out of 17 personnel files did not have up-to-date TB testing results as evidence that the employee was free of active tuberculosis prior to starting work at the school.

This condition occurred because (i) the YPICS Human Resource Coordinator overlooked the requirement to obtain and maintain the necessary TB clearance certificate from the employee, and (ii) there was inadequate management and control of the employee files system.

As a result, there was possible non-compliance with Charter Agreement and the risk of putting the health and safety of the students and staff in jeopardy.

### **Recommendation**

We recommend that the Governing Board should remind the Executive Director to instruct the Human Resource Coordinator to (i) ensure that individuals employed by the schools meet the

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<sup>5</sup> Ibid, Section 47605 (5) (F), Part 26.8 - Charter Schools, Chapter 2 - Establishment of Charter Schools

required qualifications and that all required and necessary employment documentation is maintained in the employee files at all times, and (ii) establish a proper file control system.

### **YPICS' Response**

The YPI Charter Schools, Inc. agreed with our recommendation and stated that they will continue to ensure individuals employed by YPI Charter Schools meet the required qualifications and that all necessary employment requirements are documented. The YPICS also stated that they will re-examine their file control system and will review and discuss the content and maintenance of employee files during a regular Board meeting. The target date for implementation is September 2017.

### **CSD's Response**

CSD agreed with our recommendation and stated that due to HIPAA concerns, CSD looks at the charter's self-certification NCLB grid, which includes: DOJ, Child Abuse, Credentialing, Blood borne Pathogens and TB clearances for employees instead of reviewing individual personnel files.

## **Health and Safety/Emergency Plan**

YPI Charter Schools Inc. complied with their established health, safety, and emergency plan.

The Charter Agreements require the charter schools to have comprehensive site-specific Health, Safety and Emergency Plan that includes acquisition and maintenance of adequate on-site emergency supplies, annual training of employees on charter school's health, safety and emergency procedures, and calendar for scheduled emergency response drills for students and staff.

During the school site visit of two charter schools, we determined that:

- Fire extinguishers and evacuation route maps were located in every classroom and throughout the school site.
- Emergency kits/supplies were located in every classroom and in the business office.
- Emergency kit materials were locked in a storage bin, accessible by all school employees.
- Exits were clearly marked and were free of any clutter or debris.
- Emergency drills and trainings were properly documented.

Based on our review of the Emergency Plan records, site visits and inquiries with school staff, we concluded that YPI Charter Schools complied with their emergency and safety plans.

## **Financial Audit**

The annual independent audit of YPI Charter Schools, Inc. for the Fiscal Year 2015-2016 was conducted, and the reports were reviewed by the Board and submitted to the District and other agencies on or before the prescribed due date.

The Charter Agreements require the charter schools to ensure that an annual audit is completed and forwarded to the District, the County Superintendent of Schools, the State Controller, and to the California Department of Education by December 15 of each year. The Executive Director, along with the audit committee, reviews any audit exceptions or deficiencies and report to the Board of Directors with recommendations on how to resolve them. The Board submits a report to the District describing how the exceptions and deficiencies have been or will be resolved to the satisfaction of the District along with an anticipated timeline for the same.

We obtained the audited financial statements for the fiscal years 2015 and 2016 and gained an understanding of the important financial information and supplemental notes to financial statements. We noted that YPICS submitted the audited reports to the District and other governmental agencies by December 15 of each year.

Based on our review of the audited financial reports, we concluded that YPI Charter Schools Inc. completed and submitted the report of financial audits on or before the prescribed due dates. We also noted that the audited financial reports did not indicate any audit exceptions or deficiencies that needed the Board's attention and corrective action.

### Internal Fiscal Controls

#### a. Fund Reserve

YPI Charter Schools, Inc. maintained the required fund reserve set by the California Code of Regulations and the Charter Agreements.

The Charter Agreements state that the charter schools will at all times maintain a fund balance (reserve) of its expenditures as required by Section 15450, Title 5 of the California Code of Regulations. Currently, the required reserve is 5% of total operational expenditures.

We reviewed the cash balances reflected in the audited financial statements and compared the cash balances with the bank statements to determine the available reserve of YPI Charter Schools. Table 1 below shows the cash positions of individual charter schools.

**Table 1**  
**Analysis of Fund Reserve Requirement**  
**Fiscal Year 2015-2016**

Description	Bert Corona Charter School	Monseñor Oscar Romero Charter Middle School	YPI Valley Public Charter HS	Overall Total YPI Charter Schools, Inc.
Total Expenditures	\$7,235,314	\$3,571,988	\$1,396,646	\$12,203,948
Average Daily Attendance (ADA)	<u>362</u>	<u>327</u>	<u>65</u>	<u>754</u>
Recommended Percentage of Available Reserve <i>(based on approved Charter Agreement)</i>	5%	5%	5%	5%
Minimum Reserve Requirement <i>(Total Expenditures x % of reserve)</i>	\$361,766	\$178,599	\$69,832	\$610,197
Available Reserve (Cash in Bank) <i>(based on FY 2016 Audited Financial Statement)</i>	\$1,366,955	\$873,810	\$70,647	\$2,311,412
Excess/(Shortage) over required reserve	<u>\$1,005,189</u>	<u>\$695,211</u>	<u>\$815</u>	<u>\$1,701,215</u>

As of June 30, 2016, all charter schools had sufficient cash reserves. Excess cash reserves were noted for the schools as management does not believe it is exposed to any significant risks on its bank deposits and has not experienced any losses in such accounts in the past.

***b. Bank Reconciliation***

The processes and controls over the preparation of bank reconciliations needed improvement.

We reviewed 16 samples of monthly bank reconciliation statements from eight different bank accounts of YPICS for the FY 2016. We verified whether the bank reconciliation statements were prepared timely, reviewed by the authorized signatory, and whether the bank statements and the general ledger balance reconciled. Based on our examination of the selected samples, we noted the following:

- The cash balance of one out of 16 (6%) bank statements did not reconcile to the general ledger.
- Two out of 16 bank reconciliation statements did not indicate evidence of review or approval by an authorized signatory.
- We noted an outstanding check dated 06/11/2015 amounting to \$5,116.50 still included as a reconciling item in the bank reconciliation statement dated June 30, 2016.

The written YPICS Fiscal Policies and Procedures states “Bank reconciliation and approval will occur on a monthly basis. The ExED Accounting Associate or Senior Accounting Associate will prepare the bank reconciliation. The Accounting Manager or Vice-President, School Finance assigned to the organization will review and approve the bank reconciliation by initialing and dating the report.”<sup>6</sup>

These conditions occurred because:

- There was lack of written procedures to complete the bank reconciliation process,
- The reconciling items such as, outstanding check was not appropriately resolved by the accounting staff in a timely manner, and
- There was lack of management oversight over the bank reconciliation process resulting in inaccurate reconciliation statements and lack of evidence of review by an authorized signatory.

Lack of adequate controls over the bank reconciliation process leads to unreliable and/or misstated financial reports, cash positions and inability to identify unauthorized bank activities in a timely manner.

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<sup>6</sup> YPI Charter Schools Inc. (YPICS) Fiscal Policies and Procedures, Approved by the Board of Directors, June 29, 2016, Bank Reconciliations, page 1.

## **Recommendation**

We recommend that the Governing Board should instruct the Executive Director to coordinate with the back office provider to ensure that (i) monthly bank reconciliation statements are properly prepared and that balances shown on these statements reconcile to both the bank statement and the general ledger, (ii) the bank reconciliation statements are reviewed for accuracy, completeness and timeliness by an authorized reviewer/signatory, and (iii) establish written procedures for bank reconciliation process.

## **YPICS' Response**

YPI Charter Schools, Inc. agreed that the monthly bank reconciliation statements should be properly prepared and that the balances shown on these statements should reconcile to both the bank statement and the general ledger, (ii) that bank reconciliation statements are reviewed for accuracy, completeness and timeliness by an authorized reviewer/signatory, and (iii) that there is a written procedure for the bank reconciliation process. YPICS, states that with the support of their back office provider, has these policies in place, and that YPI Charter Schools take all of these steps each month and their policies reflect these steps.

## **CSD's Response**

CSD agreed with the recommendation as presented in the report and stated that CSD does not review the general ledger as part of fiscal oversight. However, for the 2017-2018 school year, CSD will follow-up on the implementation of the recommendation.

### ***c. Cash Receipts/Deposits***

YPI Charter Schools, Inc. did not adequately monitor the cash receipts and deposits process.

We tested 20 selected deposit transactions to determine whether the cash receipts and deposits were adequately controlled, properly supported, and accurately recorded in accordance with the school's policies and procedures manual. We noted several late deposits of large sums of revenue collections (i.e., various state funds) ranging from \$25,000 to \$319,000 that were deposited between 16 to 54 days after the receipt of funds.

The written YPICS Fiscal Policies and Procedures states "Cash receipts shall be recorded completely and accurately to prevent the misappropriation of assets. Once a week, the Coordinator of Accounts Payable will log cash or checks received into the Cash Receipts Book, and prepare the deposit packet that includes a copy of each check and a bank deposit slip. Copies of Cash Receipt records should be sent to ExED for posting into the general ledger. The Chief Operations Officer or designee is responsible for review and approval of the deposit packet and making bank deposits. Deposits totaling less than \$2,000 will be made weekly. Deposits totaling more than \$2,000 will be deposited within 72 hours."<sup>7</sup>

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<sup>7</sup> Ibid, Cash Receipts/Deposits, pp. 5-6.

As per the Accounts Payable Coordinator, these conditions occurred due to excessive amount of workload placed on her during this period. She was given additional responsibilities to function as HR Coordinator and organize the HR files, thereby, not having enough time to complete the deposit packet for the timely deposits of the checks.

As a result, holding large sums of cash and/or checks for an extended period of time increases the possibility of misplacement, theft and/or embezzlement of school funds.

### **Recommendation**

We recommend that the Governing Board should instruct the Executive Director to coordinate with the Chief Operations Officer, to update and enhance the cash receipt and deposit process to include adequate oversight over the cash receipts and bank deposits and to ensure that transactions are processed completely and accurately in a timely manner.

### **YPICS' Response**

The YPI Charter Schools, Inc. agreed with our recommendation and stated that the YPICS will continue to engage in annual staff review of their fiscal policies and procedures and monitor the deposit schedule to improve oversight of the cash receipts and bank deposits to ensure that deposits are processed in a timely manner; specific to cash collections and revenue receipts received directly by YPICS campus locations.

The YPI Charter Schools, Inc. also stated that, effective May 2016 Automated Clearing House ("ACH") revenue payments have been established for all charter schools operated by YPICS with Los Angeles County Office of Education, which are specific to all California Department of Education revenue disbursements. They are also in the process of establishing ACH revenue payments with LAUSD for all local revenue and for Special Education disbursements. ACH revenue payments will ensure immediate deposit of all government funding sources into YPICS bank accounts. Accordingly, YPICS has had ACH in place for 14 months, during the period of time following the audit scope. The target date for pending LAUSD ACH implementation is September 2017.

### **CSD's Response**

CSD agreed with the recommendation as presented in the report and stated that for 2017-2018 school year, CSD will follow-up on the recommendations and will expand testing on cash receipts and deposits through oversight.

#### ***d. Expenditures/Disbursements***

The expenditures/disbursements were not adequately controlled. Management lacked oversight over the credit card expenditures particularly in the areas of (a) submission of complete supporting documentation for credit card charges, (b) establishing purchase limits on corporate credit cards, and (c) controlling over the limit charges on corporate credit cards.

We noted the following:

1. A credit card charge for ten airline tickets for staff members scheduled to attend a conference, did not match the names of the employees listed on the YPICS employee roster. Employee roster matched only one staff attending the conference as opposed to ten staff members shown on the purchase order. No other supporting documentation was attached to the purchase order.
2. Over the limit fees charged on credit card accounts. We noted large single transactions ranging from \$1,000 to \$2,100, which may have caused the balances to exceed the maximum credit limit of \$5000.00.
3. Supporting documents for paid invoices were not stamped "PAID" to preclude duplicate payments.

YPICS' Fiscal Policies and Procedures state: "The Executive Director or Chief Operations Officer must approve all invoices. The Coordinator of Accounts Payable or Accounts Payable Assistant opens and reviews invoices and bills for any unexpected or unauthorized expense, and codes invoices to the correct budget line"<sup>8</sup>. An itemized receipt and/or supporting documents must be submitted for all transactions.

These conditions occurred due to (i) lack of management oversight over credit card transactions, and (ii) the credit card policies and procedures did not indicate any spending limits for credit card transactions.

As a result, there was an increased risk of inappropriate or unauthorized expenditures that could remain undetected resulting in financial losses for the organization.

### **Recommendation**

We recommend that the Governing Board should:

Instruct the Executive Director to coordinate with Chief Operations Officer and ExEd to strengthen its credit card policies and procedures, by (i) requiring complete supporting documentation of credit card purchases and (ii) establishing spending limit for each credit card transaction and type of allowable purchases.

### **YPICS' Response**

The YPI Charter Schools, Inc. agreed and stated that the Executive Director and the Chief Operations Officer will provide oversight over the credit card expenditures and submit supporting documentation for credit card charges visa the SpendBridge system.

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<sup>8</sup> Ibid, Expense and Accounts Payable, Invoice Approval and Processing, page 11.



The Board of Directors has addressed the matter of credit limit fees imposed by Wells Fargo bank. The Board of Directors authorized a new credit card vendor that does not permit over the limit charges on credit cards. The new credit account will be opened September 2017, and the Wells Fargo Bank credit card account closed thereafter.

In regards to the credit card charge for 10 airline tickets, YPI Charter Schools, Inc. stated that the YPICS is currently administering a U.S. Department of Education School Climate Grant, the recipients of which are multiple public schools, including LAUSD schools. The airline tickets were purchased using grant revenue and were grant related travel. Nearly all of the employees were employees of other entities. All of the individuals involved in the purchase, including YPICS staff and ExEd staff knew where each person travelling was employed. YPICS will prepare additional documentation for grant-related travel when non-YPICS staff from other schools, such as LAUSD schools, included in YPICS grants travel for conferences and things related to grant activities.

In regards to paid invoices to be stamped "PAID," YPI Charter Schools, Inc. stated that the invoices are marked "PAID" electronically. YPICS utilizes SpendBridge, an electronic "pay to procure" system for all accounts payable processing. Each invoice and/or credit card statement is processed and documented with a detailed workflow history of all users involved in the accounts payable process., i.e., initiation of purchase order, upload of supporting invoices/packing slip, and documentation of approval and payment date including check number and authorizer name.

#### **CSD's Response**

CSD agreed with the recommendation as presented in the report and stated that for the 2016-2017 school year, CSD noted on the oversight report over the limit fees charged on credit card and recommended for the charter to develop a system to monitor credit card spending limits.

### **REPORT DISTRIBUTION**

This report is intended solely for the information and use of the Los Angeles Unified School District and YPI Charter Schools, Inc., and is not intended to be and should not be used for any other purpose. This report may not be released in full or in part, to any entity outside LAUSD or to any internal department without the prior approval of the Office of the Inspector General.

### **AUDIT TEAM**

This audit was conducted by the Office of the Inspector's General Audit Unit team:

Jas Ahmed, Audit Manager  
Dolores Mabini, Principal Auditor

**ATTACHMENT A**

***Response from  
YPI Charter Schools to  
Draft Performance Audit Report, CA 00-000***



July 7, 2017

Via Email and US Mail

Austin E. Onwualu, Deputy Inspector General  
Office of the Inspector General  
Los Angeles Unified School District  
333 S. Beaudry Ave., 20<sup>th</sup> Floor  
Los Angeles, CA 90017

**RE: Response to OIG Performance Audit of Youth Policy Institute  
Charter Schools**

Dear Mr. Onwualu:

I am writing on behalf of Youth Policy Institute Charter Schools, Inc. ("YPICS" or the "YPI Charter Schools" in response to the Los Angeles Unified School District ("LAUSD") Office of the Inspector General's ("OIG") performance audit of YPICS. YPI Charter Schools appreciated OIG staff's professionalism during the performance audit.

This response was invited by your letter dated June 8, 2017. YPICS respectfully asks that any paraphrasing of its response, as indicated in your letter, be limited as much as possible and in no instance alter the substance of the original comment. YPICS' response follows the order of the performance audit report (findings and recommendations reproduced in italicized text).

**Finding #1- (Governance)**

*Involvement and participation of parent/community representatives in some of the parent advisory council meetings was not strictly followed.*

**Recommendation #1**

*Review the existing school governance structure and encourage parent/community member involvement in the Board, School Committees and Parent Advisory Council meetings in order to keep abreast of all developments affecting the schools and the students. (Page 1 of 12)*

- *Review the existing school governance structure and take necessary steps to enhance parent/ community representatives' involvement in supporting school's effort into increased student achievement to comply with the requirement of the California Code of Regulations and the approved Charter Agreement. (Page 6 of 12)*
- *Instruct the Executive Director, in coordination with the Lead Administrator, to take appropriate steps to encourage parents'/community representatives' involvement in various Board and school committee meetings. (Page 6 of 12)*

### Response #1

The Board of Directors of YPI Charter Schools values parent and community engagement. Across YPICS campuses, 96% percent of parents participate in parent conferences twice each year. Parents also participate in various committees and parent professional development opportunities, where they contribute to YPI Charter Schools and our community, as well as learn how to support their children academically and socially. The Board actively engages parents/guardians in Board committees, the Local Control and Accountability Plan annual update, rotates its meetings among the 3 charter schools, includes public comment time on all meeting agendas, and YPICS conducts significant outreach to parents/guardians. The Board of Directors of YPI Charter Schools will review the existing governance structure as approved in its charter petitions and will ensure involvement of parent and community members with the Board, School Committees and Parent Advisory Council meetings.

The Board will direct the YPICS staff will continue to perform outreach and engage parents to ensure parents and community members have access to the Board, School Committees and Parent Advisory Council meetings in order to keep abreast of all developments affecting the schools and the students. One specific change anticipated is to include Parent Advisory Council updates during YPICS Regular Board meetings. The target date for implementation is October 2017.

### Finding 2- (Employment Qualifications/Documentation)

*We found an incomplete documentation of tuberculosis test result for one employee of YPICS. (Page 1 of 12)*

### Recommendation #2

*Instruct the Executive Director to improve oversight over the employee files system to ensure that all required employment documentation is obtained and maintained in the employee files at all times. (Page 1 of 12)*

- *We recommend that the Governing Board should remind the Executive Director to instruct the Human Resource Coordinator to (i) ensure that individuals employed by the schools meet the required qualifications and that all required and necessary employment documentation is maintained in the employee files at all times, and (ii) establish a proper file control system. (Page 7 of 12)*

### Response #2

We agree with OIG's recommendation, and we note that there only one issue in one file found, among the records tested. We will continue to ensure individuals employed by YPI Charter Schools meet the required qualifications and that all necessary employment requirements are documented. We will re-examine our file control system and will review and discuss the content and maintenance of employee files during a Regular Board meeting. The target date for implementation is September 2017.

### Finding #3- (Internal Fiscal Controls – c. Cash Receipts/Deposits)

*We noted several late deposits of large sums of revenue collections (i.e., various state funds) ranging from \$25,000 to \$319,000 that were deposited between 16 to 54 days after the receipt of funds. (Page 1 of 12)*

### Recommendation #3

*Instruct the Executive Director to coordinate with the Chief Operations Officer to update and enhance the cash receipt and deposit processes to ensure adequate oversight over the cash receipts and bank deposits transactions. (Page 1 of 12)*

- *We recommend that the Governing Board should instruct the Executive Director to coordinate with the Chief Operations Officer, to update and enhance the cash receipt and deposit process to include adequate oversight over the cash receipts and bank deposits and to ensure that transactions are processed completely and accurately in a timely manner. (Page 11 of 12)*

### Response #3

We agree with OIG's recommendation. YPICS will continue to engage in annual staff review of our fiscal policies and procedures and monitor the deposit schedule to improve oversight of the cash receipts and bank deposits to ensure that deposits are processed in a timely manner, specific to cash collections and revenue receipts received directly by YPICS campus locations.

Effective May 2016, Automated Clearing House ("ACH") revenue payments have been established for all charter schools operated by YPICS with the Los Angeles County Office of Education, which are specific to all California Department of Education revenue disbursements. We are in the process of establishing ACH revenue payments with LAUSD for local revenue and for Special Education disbursements. ACH revenue payments will ensure immediate deposit of all government funding sources into YPICS bank accounts. Accordingly, YPICS has had ACH in place for 14 months, during the period of time following the audit's scope. The target date for the pending LAUSD ACH implementation is September 2017.

### **Finding #4- (Internal Fiscal Controls – d. Expenditures/Disbursements)**

*The controls over check disbursements needed improvement. For example, we noted incomplete documentation, lack of adequate review and approval of payments for goods and services. (Page 1 of 12)*

### Recommendation #4

*Instruct the Executive Director to coordinate with the Chief Operations Officer to update and enhance the disbursement processes to ensure that purchases/expenditures are authorized, approved and adequately supported with pertinent documents and source records prior to processing of the payment. Specific responsibilities should also be clearly assigned. (Page 2 of 12)*

- *Instruct the Executive Director to coordinate with Chief Operations Officer and ExEd to strengthen its credit card policies and procedures, by (i) requiring complete supporting documentation of credit card purchases and (ii) establishing spending limit for each credit card transactions and type of allowable purchases. (Page 12 of 12)*

#### Response #4

YPICS understands the importance of sound and responsible fiscal practices and will continue to ensure that all purchasing is authorized, approved and adequately supported with pertinent documents and source records prior to processing payments for purchases. We also agree that specific responsibilities should also be clearly assigned.

The Executive Director and YPICS Board will, with the assistance of the business services provider, review the YPI Charter Schools' fiscal policies and procedures. We will prepare appropriate revisions related to updating and enhancing the purchasing and disbursement processes to include clear assignment of responsibilities, documentation and record retention, review and authorization and approval procedures.

Specific to stamping invoices "Paid," YPICS utilizes SpendBridge, an electronic "pay to procure" system for all accounts payable processing. Each invoice and/or credit card statement is processed and documented with a detailed workflow history of all users involved in the accounts payable process, i.e., initiation of purchase order, upload of supporting invoice/packing slip, and documentation of approval and payment date including check number and authorizer name.

Invoices are marked "paid" electronically via the process described above.

The Executive Director and Chief Operations Officer provide oversight over the credit card expenditures and submit supporting documentation for credit card charges via the SpendBridge system.

The draft audit appears to have misunderstood the purpose of travel for the noted item regarding airline tickets. YPI Charter Schools is currently administering a US Department of Education School Climate Grant, the recipients of which are multiple public schools, including LAUSD schools. The airline tickets were purchased using grant revenue and were for grant-related travel. Nearly all of the attendees were employees of other entities. All of the individuals involved in the purchase, including YPICS staff and ExED staff, knew where each person traveling was employed. YPICS will prepare additional documentation for grant-related travel when non-YPICS staff from other schools,



such as LAUSD schools, included in YPICS grants, travel for conferences and trainings related to grant activities.

The Board of Directors has addressed the matter of credit limit fees imposed by Wells Fargo Bank. The Board of Directors authorized a new credit card vendor that does not permit over the limit charges on credit cards. The new credit account will be opened September 2017 and the Wells Fargo Bank credit card account closed thereafter.

**Finding #5- (Internal Fiscal Controls – b. Bank Reconciliation)**

*Controls over the preparation of some bank reconciliations were inadequate (i.e. unreconciled book and bank balances, lack of evidence of review or approval, one issued check was outstanding for over a year). (Page 1 of 12)*

**Recommendation #5**

*Instruct the Executive Director to coordinate with the back office provider (ExEd) to ensure that (i) monthly bank reconciliation statements are properly prepared and that balances shown on these statements reconcile to both the bank statement and the general ledger, and (ii) the bank reconciliation statements are reviewed for accuracy, completeness and timeliness by an authorized reviewer/signatory. (Page 2 of 12)*

- *We recommend that the Governing Board should instruct the Executive Director to coordinate with the back office provider to ensure that (i) monthly bank reconciliation statements are properly prepared and that balances shown on these statements reconcile to both the bank statement and the general ledger, (ii) the bank reconciliation statements are reviewed for accuracy, completeness and timeliness by an authorized reviewer/signatory, and (iii) establish written procedures for bank reconciliation process. (Page 10 of 12)*

**Response #5**

We agree that monthly bank reconciliation statements should be properly prepared and that balances shown on these statements should reconcile to both the bank statement and the general ledger, (ii) that bank reconciliation statements are reviewed for accuracy, completeness and timeliness by an authorized reviewer/signatory, and (iii) that there is a written procedure for the



bank reconciliation process. YPICS, with the support of our back office provider, has these policies in place. Indeed, YPI Charter Schools takes all of these steps each month, and its policies reflect these steps.

At the time of the OIG performance audit, draft versions of the monthly bank reconciliations were inadvertently provided to the audit lead. We have already revised processes to the back office provider to ensure that the final signed bank reconciliation is uploaded in our electronic filing system, and no drafts will be kept on permanent file, in an effort to prevent similar confusion in the future.

YPICS is preparing a Board Resolution for all items where OIG recommended that the Board direct staff to take specific actions. The target date for implementation is September 2017.

### **Legal Conclusions From OIG**

In carefully reviewing the draft performance audit report, we noted a few instances where the report reaches a legal conclusion, which is not actually supported by law. Because the cover letter to the report invited response, we are identifying those instances of inaccurate legal statements:

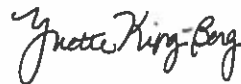
- Pages 5 and 6 of 12: the statute (the Charter Schools Act of 1992) requires charter petitions to address governance structure and the process to ensure parental involvement, not the Code of Regulations. The Regulations, on their own terms, apply only to charter petitions on review by the State Board of Education. Accordingly, YPICS did not violate the Regulations.
- Page 7 of 12: Education Code Section 49404 does not apply to charter schools. YPICS complies with tuberculosis testing voluntarily and through its agreement to include District Required Language (“DRL”) in its charter petitions.
- Page 7 of 12: Education Code Section 44237 does not require charter schools to maintain copies of “teacher-credentialing” certificates on file. YPICS meets the requirement in Education Code Section 47605(I) to maintain credentials on site.

- Page 9 of 12: Title 5, California Code of Regulations Section 15450 does not apply to charter schools. This legal conclusion is supported by DRL, which identifies the cash reserve requirement for school districts to be “recommended” for charter schools. YPICS voluntarily exceeds the recommended reserve amount for each of its three charter schools, as documented by OIG.

\* \* \*

Once again, YPI Charter Schools appreciates the thorough and professional performance audit conducted by OIG staff. Should you wish to discuss any of our responses to the draft audit report, please do not hesitate to contact me at your earliest convenience.

Sincerely,



Yvette King-Berg  
Executive Director

**ATTACHMENT B**

***Response from  
Charter Schools Division to  
Draft Performance Audit Report, CA 00-000***

**INTEROFFICE CORRESPONDENCE**  
**Los Angeles Unified School District**  
**Division of Instruction**  
**Charter Schools Division**

**TO:** José Cole-Gutiérrez, Director  
 Charter Schools Division

**DATE:** June 28, 2017

**FROM:** Blanca Castillo-Alves, Specialist

**SUBJECT:** CSD Response to OIG Audit of Youth Policy Institute

The purpose of this memo is to provide our comments based on our review from the OIG audit of YPI Charter Schools, Inc. Please note our comments under the CSD comment column.

OIG FINDINGS (pg. 1&2)	OIG RECOMMENDATION	CSD COMMENT
Pg. 5 - School Advisory Council meetings were not held regularly on a monthly basis. There were no parent or community representatives present at these meetings.	Pg. 6 - Review existing school governance structure and take necessary steps to enhance parent/community representatives' involvement in supporting school's effort into increased student achievement to comply with the requirement of the California Code of Regulations and the approved Charter Agreement.	<ul style="list-style-type: none"> <li>• CSD recommends that instead of reviewing governance structure to change recommendation to reviewing the composition of the School Advisory Council to ensure parent/stakeholder representation for compliance purposes.</li> <li>• CSD will also follow up during the 2017-2018 Oversight visit and add as part of the oversight questions for each school.</li> <li>• Review advisory sign-in, agenda, and minutes during oversight visit.</li> </ul>
Pg. 5 - School Advisory Council meetings were not held regularly on a monthly basis. There were no parent or community representatives present at these meetings.	Pg. 6 - Instruct the ED, in coordination with the Lead Administrator, to take appropriate steps to encourage parents'/community representatives' involvement in various Board and School Committee Meetings.	<ul style="list-style-type: none"> <li>• Note that on page 5 of your findings – there is no mention of attendance to <b>Board</b> meetings by parents, however this is stipulated on page 1 as part of your recommendations. CSD recommends to exclude the word Board and to add School Advisory Council.</li> <li>• CSD will follow up during the 2017-2018 Oversight visit. Also, review evidence on website and other means in relation to inclusion of stakeholders at Board meetings.</li> </ul>
Pg. 7 - YPI Charter School did not maintain complete	Pg. 7 – Governing board should remind the ED to	We agree with the recommendation as presented in the report. Note: that

<p>employment documentation in the personnel file of one out of 17 employee files tested.</p>	<p>instruct the HR Coordinator to (i) ensure that individuals employee by the schools meet the required qualifications and that all required and necessary employment documentation is maintained in the employ files at all times, and (ii) establish proper file control system.</p>	<p>due to HIPAA concerns, CSD looks at the charter's self-certification NCLB grid, which includes: DOJ, Child Abuse, Credentialing, Bloodborne Pathogens and TB clearances for employees instead of reviewing individual personnel files.</p>
<p>Pg. 9 - The process and controls over the preparation of bank reconciliations needed improvement.</p>	<p>Pg. 10 - Instruct the ED to coordinate with the back office provider (ExEd) to ensure that (i) monthly bank reconciliation statements are properly prepared and that balances shown on these statements reconcile to both the bank statement and the general ledger, and (ii) the bank reconciliation statements are reviewed for accuracy, completeness and timeliness by an authorized reviewer/signatory.</p>	<p>We agree with the recommendation as presented in the report. Note that CSD does not review the general ledger as part of fiscal oversight. However for the 2017-2018 school year, CSD will follow up on the implementation of the recommendation.</p>
<p>Pg. 10 - YPI Charter Schools, Inc. did not adequately monitor the cash receipts and deposits process.</p>	<p>Pg. 11 - Governing Board should instruct the ED to coordinated with the COO, to update and enhance the cash receipt and deposits process to include adequate oversight over the cash receipts and bank deposits and to ensure that transactions are processed completely and accurately in a timely manner.</p>	<p>We agree with the recommendation as presented in the report. For 2017-2018, CSD will follow up on the recommendations and will expand testing on cash receipts and deposits through oversight.</p>
<p>Pg. 11 – The expenditures/disbursements were not adequately controlled. Management lacked oversight over the credit card expenditures particularly in the areas of (a) submission of complete supporting documentation for credit card charges, (b) establishing purchase limits on corporate credit cards, and (c) controlling over the limit charges on corporate credit cards.</p>	<p>Pg. 12 - Instruct the ED to coordinate with the COO and ExEd to strengthen its credit card policies and procedures, by (i) requiring complete supporting documentation of credit card purchases and (ii) establishing spending limit for each credit card transactions and type of allowable purchases.</p>	<p>We agree with the recommendation as presented in the report. For the 2016-2017 school year, CSD noted on the oversight report over the limit fees charged on credit card. CSD recommended for the charter to develop a system to monitor credit card spending limits.</p>

<i>OTHER</i>		Pg. 3 - On introduction: correction needed as Bert Corona Charter is 5-8 <sup>th</sup> and Monsenor Oscar Romero Charter Middle School is a 6-8.
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If you have any questions, please do not hesitate to let me know.

Sincerely,



Blanca A. Castillo-Alves

c. Robert Perry  
Sharon Bradley  
Emmaliza Baquir

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