

California State University, Bakersfield Auxiliary for Sponsored Programs Administration



FINAL ACTION PLAN PROGRESS REPORT For A-133 Single Audit FYE June 2012

Submitted to:
Trinh Le
U.S. Department of Education
Post Audit Group

Prepared by:
Office of Grants, Research, and Sponsored Programs
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Action Plan Progress for A-133 Single Audit FY11/12

INTRODUCTION

This report is the first and final progress update on the implementation of the California State University, Bakersfield (CSUB) Auxiliary for Sponsored Program Administration (SPA) corrective action plans for three findings included in the A-133 Single Audit cited in the Financial Report for Fiscal Year Ended June 2012. The Financial Report dated September 26, 2012 was prepared by independent auditors Daniells Phillips Vaughan and Bock CPAs (DPVB). This progress update was requested in an e-mail to Doug Wade, CSUB Assistant Vice President of Fiscal Services, on December 11, 2012 from Trinh Le of the Post Audit Group of the U.S. Department of Education.

The audit findings, FA-12-01 through FA-12-03, address concerns about underlying documentation for data submitted to the U.S. Department of Education in the annual reports for three (3) awards commonly referred to as the Graduate Student Center (GSC), the High School Equivalency Program (HEP), and the Teacher Quality Programs Edvention Partners (TQP) which are funded by CFDA 84.031 Higher Education Institutional Aid Title V-B, CFDA 84.141 Migrant Education, and CFDA 84.336 Teacher Quality Enhancement, respectively. The audit findings indicated weaknesses in double checking the date entered into the Annual Performance Reports (APRs) or weaknesses in double checking and documenting the data received from sources. In order to avoid future errors in reporting data, the Action Plans submitted by SPA and Program Managers proposed plans for multi-layered review of data before submission of reports and for implementation of procedures that would provide a higher level of coordination between reporters and data gatherers.

In this report, each of the three A-133 Findings and the corresponding CSUB SPA Management Response/Action Plan is reprinted as it appears in the Financial Report. A progress update on the implementation of each milestone is summarized below each finding and supporting documentation is provided in the Appendix. As documented below, all three Action Plans are now complete and fully implemented as proposed.

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Below, each of the three A-133 Findings for Fiscal Year Ending June 2012 and the corresponding California State University, Bakersfield (CSUB) Auxiliary for Sponsored Programs Administration (SPA) Management Response/Action Plan is reprinted as it appears in the Financial Report dated September 26, 2012 as prepared by independent auditors Daniells Phillips Vaughan and Bock CPAs (DPVB). A progress update on the implementation of each milestone is summarized below each finding and supporting documentation is provided in the Appendix. As documented below, all three Action Plans are now complete and fully implemented as proposed.

FA-12-01 *Higher Education – Institutional Aid* U.S. Department of Education CFDA #84.031M.
Federal award # P031M090060-11

The underlying documentation used to compile the data in one of seven tables tested under Section 2 of the Title V-B Annual Performance Report did not agree to the report filed. Section 2: Degrees and Certificates Awarded including Low Income Students reported the total number of post baccalaureate certificates awarded by race and ethnicity including low income students as 487 students. The report should have shown 484 students, resulting in a total overstatement of 3 students. The guidance per the grant agreement states that the Grantee must provide adequate source documentation for federal and non-federal funds used under grant projects. The above finding stems from a lack of review at the program level to ensure the amount reported in the Annual Performance Report agrees with the underlying documentation. Program management should develop and implement procedures whereby all source documentation used to compile the Annual Performance Report is reviewed and maintained by the Program Director to ensure that the documentation used to compile the report is complete and accurate.

Management Response:

In the Annual Performance Report (APR) table in Section 2: Post baccalaureate Certificates Awarded by Race and Ethnicity, two types of data are entered: the number of certificates awarded, and the number of students who earned certificates. Because it is possible for a student to earn more than one certificate in a given year, the number of students is lower than the number of certificates. While the number of students who earned certificates was reported correctly, the total number of certificates earned by those students was overstated by three. We will improve our reporting processes by: (1) Staff in Institutional Research, Planning and Assessment (IRPA) will conduct a final cross-check of the numbers by comparing the data reported in the tables with finalized data files used for IPEDS reporting, and (2) IRPA staff and the Program Director will review the data for any anomalies and confirm the numbers in the APR before submitting the final report.

FA-12-01 Title V-B GSC ACTION PLAN IMPLEMENTATION

*The CSUB Office of Institutional Research, Planning and Assessment (IRPA) manages student credentials data housed in the statewide CSU student database, Enrollment Reporting System Teaching Credential (ERST). For results reporting, data from ERST are entered into SPSS and cross-tabs are run for the information required in the Title V-B Graduate Student Center (GSC) Annual Performance Report (APR); however, some students earn multiple credentials so, to avoid overstatement of totals, an IRPA Research Technician (RT) must go through the data and delete duplicate individuals from the data set. IRPA has now implemented a procedure that ensures that IRPA staff are aware of the anomalies and that the final numbers are reviewed by the IRPA Research Associate or Assistant Vice President before they are presented to the GSC Program Manager. The IRPA RA will review the data with the GSC Program Manager who will then enter the numbers into the APR. Appendix A is a copy of IRPA's newly implemented data review procedures. IRPA procedures are reviewed as needed and during their regular annual staff meeting. The electronic file is located in the intra-office shared drive to which all staff have access. **This Action Plan is complete.***

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FA-12-02 *Migrant Education – High School Equivalency Program* U.S. Department of Education CFDA #84.141A.
Federal award # S141A100008-11

One of eleven tables tested in the Annual Performance Report (APR) was not supported by the underlying documentation. Table B1. Instruction and services received by HEP GET enrolled students during the budget period, part C. Total number of students receiving the following types of services: item 5 job placement services was inadvertently reported as 19, however should have been reported as 51 and item 6 counseling or guidance services was inadvertently reported as 51, however should have been reported as 39. Per the guidance in the Catalog of Federal and Domestic Awards, the grantee is required to file the Annual Performance Report showing satisfactory performance is required to receive a continuation award each year. The finding stems from a lack of review at the program level to ensure the amounts reported in the APR agree with the underlying documentation. Program management should develop and implement procedures whereby the underlying documentation is compared with the final APR report to ensure the underlying documentation agrees with the final report filed with the Funding Agency.

Management Response:

CSUB-HEP will implement a multi-level quality management procedure to ensure that all data reported in the Annual Performance Report (APR) agree with the underlying documentation. The Project Director and Project Coordinator will review each question contained in the report and initiate a report process to be followed. The HEP staff will assist in collecting the data required, and the Project Coordinator will evaluate each report item and analyze the information collected and compare it to each student file before entering the data into the report. As the final step, the Project Director will perform a second evaluation, analysis, and comparison of data and student files, and confirm the information entered into the report is correct; i.e., a hard copy of the report will be compared to the underlying documentation.

FA-12-02 HEP ACTION PLAN IMPLEMENTATION

*Multiple data sources are used in the APR for the High School Equivalency Program (HEP). The Director of HEP has implemented procedures to ensure multi-layer review of source documents during the data gathering process as well procedures for reviewing the data included in the APR in order to correct any data entry errors before submission. See Appendix B for an excerpt from the revised HEP Office Procedures Manual (“Program Evaluation” section, pages 10-11). The Procedure Manual is continually revised and updated as necessary and is filed in a three-ring binder located in the Program Coordinator’s office. In addition, the electronic file is located in the intra-office shared drive to which all staff have access. (Note from the Program Manager: In the second sentence of the auditor’s finding FA-12-02 above, the reference to HEP “GET” should be HEP “GED” which is the acronym for “General Education courses”). **This Action Plan is complete.***

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FA-12-03

Teachers Quality Enhancement Grants for State and Partnerships U.S. Department of Education CFDA #84.336S. Federal award # U336S090162-11

The underlying documentation for seven of fifteen tables tested under Section A - Performance Objectives Information and Related Performance Measures Data of the Annual Performance Report for the reporting period of October 1, 2011 to May 31, 2012 did not agree to the reports filed:

- 1.a Performance Measure - The number of new pre-bac/5th year participants in year 3 (October 1, 2011 - May 31, 2012) reported the actual performance data as 492, however, it should have actually been reported as 512.
- 1.f Performance Measure - Average scaled score for initial State certification or licensure for participants had the following errors:
 - o CSUB contained the following errors in four of the five categories reported:
 - Multiple subject was reported at 54/59 however should have been reported as 71/66.
 - Single subject was reported at 39/42 however should have been reported as 64/54.
 - Single subject math was reported at 8/10 however should have been reported as 16/14. Single subject science was reported at 6/6 however should have been reported as 8/8.
 - o CalPoly contained the following errors in three of the five categories reported: Single subject was reported at 11/12 however should have been reported as 12/12. Single subject math was reported as 0/0 and should have been reported as 2/2. Single Subject Science was reported as 0/0 and should have been reported as 4/4.
 - o Tulare contained the following error for one of the five categories reported: Single Subject was reported as 23/23 however the underlying documentation was 4/4.
- 2.3 Performance Measure - The number of new pre-bac/5th year participants receiving certification in year 3 (October 1, 2011 - May 31, 2012) reported actual performance data as 285 however the amount was understated by 20 and should have been reported as 305.
- 2.1 Performance Measure - Year 3 pass rates for Edvention initial state certification participants is a by-product of table 1.f. As table 1.f had errors (see above) this table incorrectly calculated the performance data ratio.
- 2.6 Performance Measure - Highlights of Year 3 Edvention Professional Development offerings: CalPoly for the title "Cal-Pass regional meetings to analyze and manage data to improve teaching in their content areas" was not supported by underlying documentation.
- 5.d Performance Measure (2.2b) - Beginning in year 3, align two-year induction with clinical experiences of project preservice teachers by selecting and preparing master/mentor teachers over the length of the grant. Master/Mentor teachers will participate in a minimum of 14 hours per year of coaching support model as aligned to the Foundations in Mentoring Induction Model reported actual performance data of 17, however, this was not supported by any underlying documentation.
- 6.a Performance Measure - Increased numbers of undergraduates and outstanding community college (CC) candidates, paraprofessionals, and others from diverse cultural and language backgrounds who enter teacher preparation programs using California Teacher Recruitment Model. Recruit TQP cohort that meets target of 60 candidates by August 1, 2011 reported actual performance data of 490, however, the supporting documentation supported 512. The Grantee is required to provide adequate source documentation for federal and non-federal funds used under grant projects. The finding stems from a lack of review at the program level to ensure that the amounts reported in the Annual Performance Report agree with the underlying documentation. Management should develop and implement a policy whereby all numbers within the report are agreed to the supporting documentation prior to the report being filed.

Management Response:

The Teacher Quality Partnership (TQP) data reported in the Annual Performance Report (APR) in section 1.f (CalPoly and Tulare) are different from the underlying documentation because the institutional credential completion date of June is reflected in the documents and this is after the reporting end date of May 31. All other reporting and documentation errors noted in the finding were primarily the result of two conditions: (1) last minute changes being sent by email from the Partners that were not incorporated into the report, and (2) the learning curve caused by the change of TQP Grant Administrator during the time the Annual Performance Report (APR) was due (for example, the acceptance of verbal communications without requesting backup documentation). The corrected data discovered during the audit will be updated in the November 2012 interim report to the Department of Education.

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It is now established that credentials that are completed from June through September will be reported in the November interim report and not in the APR that covers the time period October through May. Procedures for data collection and reporting will be implemented and consist of the following: A pre-APR meeting will be held at the end of May to ensure that all partners have a common understanding of the prompts and the recording form. At the end of June, all partners will convene under the direction of the Grant Administrator to add their data to the main APR. Once all data have been recorded from each partner, the data and narratives will be combined into the official APR reporting document and double-checked by all Partners for accuracy and consistency between the Report Data Form, the Report Narrative Form, and supporting evidence. During this meeting, all reported data will be cross-checked to confirm that underlying documents have been gathered and confirmed. All supporting documents will be collected in a single binder available for audit in the TQP office at CSUB.

For identification purposes with the APR, please note the following corrections:

- 2.3 Performance Measure is actually Performance Measure 2.c
- 2.1 Performance Measure is actually Table 2.1 and ties back to Performance Measure 1.f
- 2.6 Performance Measure is actually Table 2.6 and ties back to Performance Measure 2.1

FA-12-03 TQP ACTION PLAN IMPLEMENTATION

*Multiple data sources are used in the APR for the Teacher Quality Program Edvention Partners (TQP). The errors found in the APR were due to problems associated with coordinating data provided by the four TQP partners: CSU Monterey Bay, Cal Poly San Luis Obispo, Kern County Superintendent of Schools, and Tulare County Office of Education. Since the FY2011-2012 APR was prepared, a new Grant Administrator came on board and has implemented more stringent procedures to gather and verify data received from the TQP Partners. This includes clarification of the data and time frame required and a schedule of group meetings to be held well before the APR due date. Proper documentation will be required from the Partners, the data will be reviewed multiple times and then double checked before the numbers are finalized and submitted in the report. These procedures (see Appendix C) were presented to the Partners during the monthly meeting in August of 2012 and further emphasized in the January 2013 meeting. The procedures are filed in the APR binder located in the Grant Coordinator's office. **This Action Plan is complete.***

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SUMMARY

California State University, Bakersfield and the CSUB Auxiliary for Sponsored Programs Administration constantly strive to improve systems, policies, and procedures to ensure proper administration of grant-related activities in compliance with sponsor guidelines and regulations, as well as with generally accepted accounting principles. At the time of this report, we have completed implementation of all three (3) Action Plans as proposed in the Fiscal Year 2011/2012 Financial Report dated September 26, 2012, and we are confident we have adequately addressed the concerns listed in findings FA-12-01 through FA-12-03.

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APPENDIX A

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CSUB Office of Institutional Research, Planning and Assessment (IRPA) Procedures for Student Data Reporting for Title V-B APR Implemented February 2013



CSU Bakersfield

Data Policies for Sponsored Programs: Credentialing Data

Institutional Research, Planning, & Assessment (IRPA)

This revised policy outlines data collection, analysis, and reporting for Sponsored Programs.

- 1) The university data reported on behalf of Sponsored Programs is gathered regularly as part of our system-wide Enrollment Management System (ERS). Typically, an IRPA Research Technician will receive a phone call or email from a Program Manager with particular data needs and will access ERS files to provide the requested information in a timely manner.
 - a) The Research Technician will request from the Program Manager an electronic or hard copy of the specific reporting directions provided by the funder. This will help avoid miscommunication of reporting requirements.
- 2) When the Program's data request revolves around Teacher Credentialing, the base data are collected in our Enrollment Management System – Teaching Credential (ERST) file which are pulled annually from PeopleSoft, the university's system of record.
 - a) ERST programming is run annually as part of our regular reporting to the California State University Office of Analytic Studies. This file is comprised primarily of students' admission data, course enrollment records, and credential program details for those students who are recommended for credential during a fiscal year (July 1 – June 30).
 - b) The ERST file is unique among all other ERS reports because students can, and often do, earn more than one credential during a fiscal year causing duplicate social security numbers to occur in the file. This duplication occurs in no other ERS report.
 - c) The Research Technician will take care to remove all duplicate social security numbers from the raw file before beginning any analysis of the requested Credentialing data. This will prevent miscounting the number of students recommended for credential during the fiscal year.
- 3) Once all ERS files are compiled via PeopleSoft, they are uploaded into an edit system that is managed by the California State University Office of Analytic Studies. Any errors in the raw data are identified and corrected before the official file is accepted by the CSU. In addition to the CSU's data warehouse, the official, error-free files are also housed at CSUB on a secure campus server.

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- 4) The Research Technician will use IBM's SPSS Statistics program to access the appropriate ERS files and analyze the data as specified by the funder's reporting directions as provided by the Program Manager. Once data analysis is complete, the Research Technician will review and discuss the output with either IRPA's Research Associate or Assistant Vice President.
- 5) After this internal review, the Research Technician will notify the Program Manager that the requested data are available for discussion and delivery. The Research Technician should expect to participate in a meeting to review the information with the Program Manager.
- 6) The Program Manager is responsible for entering the data into the APR.
- 7) This policy will remain available for all IRPA staff in the IRPA Office folder on the shared drive and will be reviewed annually during the IRPA summer Planning Retreat.

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APPENDIX B

**High School Equivalency Program (HEP)
Excerpt from the Office Procedures Manual
("Program Evaluation" section, pages 10-11)
Implemented August 2012**

PROGRAM EVALUATION

Reporting: All official reports required by the U.S. Department of Education, Office of Migrant Education, CSUB Administration, and/or GRaSP will undergo the three (3) level quality management procedure to ensure that all data reported agrees with the underlying documentation.

Level 1-

The Project Director and Coordinator will review each question required per report prior to initiating any report process. Thereafter, HEP staff will assist in collecting the data required for reporting.

Level 2-

The project Coordinator will conduct a thorough evaluation, as followed:

- an evaluation of each question required, per report
- an analysis of all the data collected to respond to each question
- a comparison analysis of each student file to review the data collected

Level 3-

Upon evaluation completion, the Project Coordinator will respond to each question required per report. Thereafter, the Project Director will conduct a final thorough evaluation, as followed:

- an evaluation of each question required, per report
- an analysis of all data collected to respond to each question
- a comparison analysis of each question answered and the underlying documentation
- a final data review with the Authorized Representative before reports are submitted

Summative Evaluation: Mid-year and Annual reports will have information on the programs' effectiveness in meeting its stated objectives. The HEP Coordinator will complete the Mid-Year and Annual reports (GPRA 1 and GPRA 2 results will be reported on the APR). The reports will be reviewed by our Jacqueline Mimms, Associate Vice President of the Enrollment Management Division, and Vincent Oragwam, HEP's Authorized Representative and Director of Grants Management Operations, Auxiliary for Sponsored Programs Administration.

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APPENDIX C

Teacher Quality Program Edvention Partners (TQP) Procedures for Collecting Partner Data for the APR Implemented August 2012



EDVENTION PARTNERS

Central California Partnerships for Teacher Quality Programs
(CCP-TQP)

Procedure To Address Audit Findings on Section A – Performance Objectives information and Related Performance Measure Data of the Annual Performance Report (APR)

As a partnership we discussed and implemented the following procedure at our August 2012 meeting:

- A pre-APR meeting will be held at the end of May each year to ensure that all partners have a common understanding of the prompts and the recording forms. At this time we will review each section of the APR using the most current APR or the previous year's APR if the new one has not been released.
- At the end of June each year, all partners will convene to add data from their Grant Performance Report (ED 524B) Project Status Chart and supporting evidence to the main APR. This will be a face-to-face meeting with each partner bringing data for the APR.
- At the June meeting, all data from each partner will be combined into the official APR reporting document by the Grant Coordinator. The document will be double-checked for accuracy and consistency by all of the partners under the direction of the Grant Administrator.
- All reported data will be cross-checked during the June partners meeting to confirm that underlying documents have been gathered and confirmed. The combined APR will then be emailed to each of the partner Principal Investigators for final verification.
- If last minute changes to the Grant Performance Report (ED 524B) Project Status Chart are requested by a partner and approved by the Grant Administrator, a revised document will be required. The updated information will be added to the official APR document by the Grant Coordinator and will be double-checked for accuracy and consistency by the Grant Administrator and the requesting partner Principal Investigator.
- The APR and all supporting documents will be collected in a single binder housed in the Grant Coordinator's office and will be available for the auditor.

This procedure document will be placed in the Annual Performance Report Procedure binder and housed in the Grant Coordinator's office.

Created: January 2013