

**Report on Procedures Performed for
Community Empowerment Association
For the Period
July 1, 2007 through June 30, 2008**

October 8, 2009

Contents

Letter	1
Executive Summary	3
Introduction	8
Scope & Methodology	10
Findings and Recommendations:	
Finding #1: Community Empowerment Association Owes Allegheny County \$255,980 for Unsupported Service Hours Billed for the Truancy Prevention Program	11
Finding #2: Community Empowerment Association Owes Allegheny County \$47,608 for Unsupported Operating Expenses for the Safe Passage Program	17
Schedule I: Community Empowerment Association Unsupported and Disallowed Costs	21
Response from the Department of Human Services	22
Response from Community Empowerment Association	24



MARK PATRICK FLAHERTY
CONTROLLER

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET
PITTSBURGH, PA 15219-2498
PHONE (412) 350-4660 • FAX (412) 350-3006

GUY A. TUMOLO
DEPUTY CONTROLLER

August 28, 2009

Mr. T. Rashad Byrdsong
Executive Director
Community Empowerment Association, Inc.
400 N. Lexington Avenue
Building 500
Pittsburgh, PA 15208

Subject: Report on Procedures Performed for
Community Empowerment Association
for the Period July 1, 2007 through June 30, 2008

Dear Mr. Byrdsong:

We performed certain procedures to determine Community Empowerment Association's compliance with its contract (#77764) with the Allegheny County Department of Human Services for the period July 1, 2007 through June 30, 2008. Our purpose was to analyze and review Community Empowerment Association's expenses funded by Allegheny County.

For the period July 1, 2007 through June 30, 2008, Allegheny County paid Community Empowerment Association \$1,158,345 for the Truancy Prevention Program (Truancy) and \$306,000 for the Asante Nation – Rites of Passage Experience Program (Safe Passage), for a total of \$1,464,345. The Truancy Program's goal is truancy reduction while the Safe Passage Program provides youth with life skills training, educational preparation, and therapeutic support.

Our procedures revealed that Community Empowerment Association owes Allegheny County \$303,588 for unsupported service hours and operating expenditures. Our testing of the Truancy program found that documentation was not maintained to support the hours billed as required by the contract and applicable regulations. Sample testing

Mr. T. Rashad Byrdsong
Page 2

showed that 22.10% of hours tested were not supported by case notes and the total extrapolated disallowance for this program was \$255,980. Our testing of the Safe Passage program found that Community Empowerment Association does not have a written or a reasonable, consistently applied cost allocation plan, did not maintain sufficient documentation to support expenses, and wrote checks payable to cash during the contract period. We found that the total extrapolated disallowance for this program was \$47,608.

We would like to thank the management and staff of Community Empowerment Association for their courtesy and cooperation during our review.

Very truly yours,



Lori A. Churilla
Assistant Deputy Controller, Auditing



MARK PATRICK FLAHERTY
Controller

cc: Honorable Rich Fitzgerald, President, County Council
Honorable William Russell Robinson, County Council
Honorable Dan Onorato, Chief Executive, Allegheny County
Mr. James M. Flynn Jr., County Manager, Allegheny County
Mr. Marc Cherna, Director, Department of Human Services
Mr. Randolph Brockington, Deputy Director, Department of Human Services
Mr. William Pagonis, Administrator, Department of Human Services
Ms. Catherine Adekoya, Administrator, Department of Human Services
Dr. Marcia Sturdivant, Deputy Director of Children, Youth and Family Services
Community Empowerment Association Board of Directors
Ms. Amy Griser, Budget Director, Allegheny County
Mr. Joseph Catanese, Director of Constituent Services, County Council
Ms. Jennifer Liptak, Budget Director, County Council
Mr. Guy A. Tumolo, Deputy Controller, County Controller's Office
Mr. Robert J. Lentz, Assistant Deputy, Accounting, County Controller's Office

EXECUTIVE SUMMARY

Purpose: Our purpose was to analyze and review Community Empowerment Association's expenses funded by Allegheny County.

Background: Community Empowerment Association (CEA) was founded in 1994 in an effort to reduce and prevent violence. It was designed to run as a grassroots outreach organization that would be able to meet the needs of the people. CEA aims to build, foster, and empower the African-American community through jobs, economic development, housing, education, and family support systems. It offers community clean up, after-school programs, human services, re-entry and job training as well as other programs and initiatives. CEA is a non-profit organization that receives funding from Allegheny County, the Urban Redevelopment Authority, Community Care, federal grants, donations, and fundraising activities. The following is a brief description of each program funded by the Allegheny County Department of Human Services (DHS):

Family Support for Truancy Intervention (Truancy) - Addresses the needs of students and families who are currently at risk of dropping out of school due to poor attendance and low academic achievement. The program includes an intake assessment to identify contributing factors and goals. The program provides workshops and skill-building sessions in areas such as homework assistance, study skills, time management, healthy living, and gang prevention.

Asante Nation – Rites of Passage Experience Program (Safe Passage) - Operates as an afterschool program designed to provide life skills training, educational preparation, and therapeutic support. The program serves approximately 50 youths between the ages of 7 and 17 daily. The children complete their homework and participate in workshops that focus on personal growth, health & wellness, community service, career readiness, and social skills. Throughout the school year, CEA provides an outing for the children about once a month. CEA also provides a summer education and recreation camp.

EXECUTIVE SUMMARY

Results in Brief:

Our testing disclosed:

Finding #1:

CEA did not maintain documentation to support the hours billed to Allegheny County for the Truancy program as required by the contract and applicable regulations. Specifically, CEA:

- Could not provide original hard copy reports to support billed hours due to physical loss or damage, or electronic versions because they had been overwritten.
- Provided case notes that were adjusted, based on an internal analysis, during our fieldwork for the contract period for the 53 children in our sample.
- Did not maintain records to support 2,063.80 (22.10%) of the 9,339.75 hours tested, resulting in a disallowed cost of \$103,190. We applied the disallowed percentage to the hours billed that were not included in our sample. The extrapolated disallowance was \$152,790, for a total disallowed cost of \$255,980.

We also found that CEA does not consistently record and report personally identifying information for the children served. Specifically, of 53 files tested:

- 2 (4%) children's dates of birth documented in the file were not the same dates of birth as reported on the invoice.
- 1 (2%) child's date of birth was in the file but was not reported on the invoice.
- 4 (8%) children's Social Security numbers were in the file but were reported on the invoice incorrectly.
- 4 (8%) children's Social Security numbers were in the file but not reported on the invoice.
- 9 (17%) children's Social Security numbers were not documented in the file or reported on the invoice.

Finding #2:

CEA does not have a written or a reasonable, consistently applied cost allocation plan, did not maintain sufficient documentation to support expenses, and wrote checks payable to cash during the contract period. CEA owes Allegheny County a total of \$47,608 for unsupported and unallowable expenditures for the Safe Passage Program. Specifically:

EXECUTIVE SUMMARY

Of all 5 checks to cash totaling \$605, we found \$562 in disallowed expenses:

- 1 (20%) expense for \$70 had insufficient support to determine what the expense was for and if it was an allowable cost. It also included unspent funds for which no evidence was provided showing an adjustment to the County invoice.
- 1 (20%) expense did not have receipts for \$13 of the expense.
- 3 (60%) expenses totaling \$479 were for program outings for which there was no documentation of the participants and included \$116 of unspent funds for which no evidence was provided showing an adjustment to the County invoice.

Of all 24 credit card payments consisting of 282 transactions totaling \$6,709, we found \$3,418 in disallowed expenses:

- 4 (17%) statements were not provided therefore the full amount of \$1,046 allocated to Safe Passage was disallowed.
- 11 (46%) statements included 67 transactions that had no supporting receipts for \$663.
- 7 (29%) statements included 31 transactions that were disallowed per the regulations for a disallowed amount of \$238.
- 16 (67%) statements with 278 transactions were only partially allocated to Safe Passage. No rationale was provided as to the amount allocated. Therefore auditors applied 15.02%, which was based on the contract budgets for the contract period, and disallowed any amount above this figure. The disallowance for these expenses is \$1,471.

Of 40 other operating expenditures tested totaling \$18,001, we found \$8,852 (49.17%) in disallowed expenses. When this percentage is applied to expenditures not included in our testing, an additional \$34,776 is disallowed:

- 1 (3%) expense for \$154 had no supporting check or receipts.
- 10 (25%) expenses totaling \$2,385 were for program outings for which there was no documentation of the participants. Four expenses included unspent funds of \$500 for which no evidence was provided showing an adjustment to the County invoice.

EXECUTIVE SUMMARY

- 1 (3%) expense for \$105 had no supporting receipts.
- 1 (3%) expense for \$520 was for the Truancy Prevention program, not Safe Passage.
- 2 (5%) expenses totaling \$95 for vehicle repairs did not indicate the vehicle. Therefore the auditor could not determine if expense was valid.
- 1 (3%) expense for \$163 was for flowers which are not expressly allowed under the regulations and therefore disallowed under section 3170.11 of Title 55 of the Pa Code.
- 20 (50%) expenses were only partially allocated to Safe Passage. No rationale was provided as to the amount allocated. Therefore auditors applied 15.02% and disallowed any amount above this figure. The disallowance for these 20 expenses is \$5,430.

Recommendations:

We recommend that the Community Empowerment Association:

Recommendation #1:

- Reimburse Allegheny County \$255,980 for unsupported billed services for the Truancy Prevention Program.
- Develop and implement standard policies and procedures on tracking and recording time spent on each case. This should include recording time in 15 minute increments on timesheets as well as documenting time in the case notes on a standard basis, such as daily or weekly, including the specific dates covered by the case note.
- Ensure that all personal indentifying information such as birthdates and social security numbers required on the County invoice are recorded for every individual and agree to the case file.
- Maintain records that sufficiently support billed units for at least four years as required by the contract.

Recommendation #2:

- Reimburse Allegheny County \$47,608 for unsupported and unallowable expenditures.
- Develop and implement a written cost allocation plan for indirect costs that is reasonable and consistently applied to expenditures.

EXECUTIVE SUMMARY

- Develop and implement written policies and procedures to maintain proper supporting documentation for all expenditures. Ensure that policies are consistently followed by all staff.
- Review expenditures for compliance with applicable regulations, PA Code Title 55 Public Welfare, prior to submittal for Allegheny County reimbursement.

We also recommend that the Department of Human Services and the Office of Children, Youth, and Families:

Recommendation #1:

Strengthen the terms of its contracts to better define the type of funding, the unit of service, the level of documentation expected to support billings, and other contract terms. The contract should be modified to include the rate per unit paid to the provider.

I. Introduction

Background:

Community Empowerment Association (CEA) was founded in 1994 in an effort to reduce and prevent violence. It was designed to run as a grassroots outreach organization that would be able to meet the needs of the people. CEA aims to build, foster, and empower the African-American community through jobs, economic development, housing, education, and family support systems. It offers community clean up, after-school programs, human services, re-entry and job training as well as other programs and initiatives. CEA is a non-profit organization that receives funding from Allegheny County, the Urban Redevelopment Authority, Community Care, federal grants, donations, and fundraising activities.

The contract with the Allegheny County Department of Human Services (DHS) provides funding for two programs:

- Family Support for Truancy Intervention (Truancy)
- Asante Nation – Rites of Passage Experience Program (Safe Passage)

The Truancy program addresses the needs of students and families who are currently at risk of dropping out of school due to poor attendance and low academic achievement. The program includes an intake assessment to identify contributing factors and goals, workshops including homework assistance, study skills, time management, healthy living and gang prevention among many others, and skill-building sessions for both students and parents. The program serves the Pittsburgh, Wilkinsburg, McKeesport and Woodland Hills public school districts. CEA receives referrals from the DHS Office of Children, Youth and Family (CYF), the participating school districts, other agencies and through self-referral.

The Safe Passage program operates as an afterschool program designed to provide life skills training, educational preparation and therapeutic support. The program serves approximately 50 youths between the ages of 7 and 17 daily. The children complete their homework, receive a snack and then participate in workshops that focus on personal growth, health & wellness, community service, career readiness and social skills. Throughout the school year, CEA provides an outing for the children about once a month. These outings include trips to museums and shows. CEA also runs a

I. Introduction

summer day camp from the end of the school year through mid-August that provides educational and recreational activities.

CEA was paid \$1,464,435 for the 2007/2008 fiscal year. Payments were allocated to the following programs:

Program	Amount
Truancy	\$1,158,345
Safe Passage	\$ 306,000

II. Scope & Methodology

Our procedures evaluated Community Empowerment Association's (CEA) compliance with its contract #77764 for the period July 1, 2007 through June 30, 2008. Specifically, we performed the following:

- Interviewed CEA personnel involved in the operations of the various programs to gain an understanding of the programs, billing processes, and the internal control structure.
- Evaluated the organization's internal controls surrounding the expenditure cycles and the related procedures involved in recording receipts.
- Analyzed the bank account to ensure that all revenue was properly deposited by CEA.
- Reviewed applicable Regulations, CEA's agreement with Allegheny County, Board minutes, 990 tax returns, organizational charts, and policies and procedures manuals.
- Reviewed prior audit reports to identify revenue, expenditures and other financial data, as well as concerns associated with CEA's program and services and the status of any recommendations to correct them.
- Examined CEA's records and documentation to support amounts charged to Allegheny County.
- Examined selected transactions as they pertain to the invoices submitted to Allegheny County.
- Reviewed payroll records and bank statements to verify that payroll taxes were remitted to the proper agencies.

We conducted this review from June 2009 through August 2009. We provided a draft copy of this report for comment to the Department of Human Services (DHS) and Community Empowerment Association. The DHS' response begins on page 22. CEA's response begins on page 24.

III. Findings and Recommendations

Finding #1

**Community Empowerment Association
Owes Allegheny County \$255,980
For Unsupported Service Hours Billed
For the Truancy Prevention Program**

The Truancy Prevention program is reimbursed by Allegheny County on a fee-for-service basis at the rate of \$50 per unit. According to DHS, a unit is equal to one hour of service. Community Empowerment Association (CEA) submits invoices to the Department of Human Services (DHS) detailing the number of hours of service provided. During the contract period, CEA submitted invoices monthly or bi-weekly.

The Allegheny County contract specifically states that the “Provider shall maintain books, program and financial records, documents and other evidence pertaining to costs and expenses related to this Agreement.” The records “shall be preserved and made available for a period of four (4) years following the termination of this Agreement.” The President/CEO signed an acknowledgement which specifically addresses this point of the contract. The Pennsylvania Code Title 55 Public Welfare Regulations also requires books, records, and other documents to be properly maintained.

We found that CEA did not maintain documentation to support the hours billed to Allegheny County as required by the contract and the regulations.

Initial Testing

CEA explained that the hours billed to Allegheny County were tracked through daily sheets. Case Managers recorded their time for each child by activity type, such as phone calls, school visits, home visits, etc. on the Daily Contact Sheets. They also completed case notes for each child; however, we noted that CEA did not require a signature from the child to confirm that a visit actually occurred. The Case Managers turned a signed hard copy of these daily sheets into the Program Supervisor on a weekly basis. The Supervisor reviewed these sheets for reasonableness, made any necessary corrections, signed off on the sheets, and compiled a Weekly Report by child.

III. Findings and Recommendations

This report was forwarded to the Program Director who created the Director's Report. The Deputy Director reviewed the Director's Report and made inquiries and adjustments for time that appeared unreasonable prior to creating the County Invoice.

The County invoices list the children served and the total number of hours for each child for the invoice period. For the contract period, CEA served approximately 218 children through the Truancy Program and received \$1,158,345 for 23,166.90 hours of service from Allegheny County. We selected a sample of 60 line items from the County invoices, which covered 53 children, and totaled 1,175.50 hours.

We requested the reports used to bill Allegheny County for these 60 line items. The Deputy Director provided us numerous reports. However, the information did not agree to the County invoices. Therefore, we allowed CEA one week to gather additional documentation.

When we returned to CEA, the Deputy Director informed us that the original documentation used to create the County invoices could not be provided. CEA printed the Daily Contact Sheets completed by Case Managers and Weekly Reports prepared by the Program Supervisor from Excel files for the 60 line items we selected. We reviewed these reports for one of the line items and found that the numbers on the Daily Sheets did not agree to the Weekly Reports and the weekly totals did not agree to the total hours on the County invoice.

When we brought these inconsistencies to the Deputy Director's attention, she informed us that the figures on the sheets provided were not hours but 'occurrences' and would have been converted into hours for billing. However, CEA could not provide a formula or the rationale used to convert occurrences into billable hours.

Since CEA could not provide any reports that supported the hours billed on the County invoice, we requested the case file for each child in the sample in order to agree the hours billed to the services documented in the case notes.

Initially, CEA did not provide 17 (32%) of the requested case files. We reviewed the case files that were provided,

III. Findings and Recommendations

and determined the total number of unsupported hours. We discussed the unsupported hours with the President/CEO and allowed CEA a second one week extension to find the missing case files and any additional documentation.

When we returned the second time; CEA located three of the missing case files, but did not provide any additional documentation for the unsupported hours. Based on the information at that point, we had found that 709 of the 1,175.50 hours (60.31%) tested were not supported by the case notes, resulting in a disallowed cost of \$35,450. We applied the disallowed percentage to the hours billed that were not included in our sample. The extrapolated disallowance was \$663,151, for a total disallowed cost of \$698,601. We then had a meeting with DHS to discuss the significant problems encountered at CEA and the dollar amount that would be owed back to Allegheny County due to the lack of documentation.

After DHS contacted CEA to inform them of the magnitude of our findings, the President/CEO then requested that we allow his staff more time to look for additional information. We granted them a third extension and returned to review additional documentation on August 24, 2009. The Deputy Director provided us case notes for all 53 children in the sample (60 line items).

Final Testing

We began re-examining the case notes and found that hours had been changed or added since our initial testing. We specifically asked CEA management if staff had input new data. They admitted that additions were made by case managers, if still employed, or by the Program Supervisor.

The Program Supervisor first explained the process used to calculate the hours billed during the contract period. The Case Managers documented the activities performed for each child's case, in occurrences (not hours), on Daily Contact sheets. The Case Manager then met with the Program Supervisor and Program Director to discuss the case and determine the hours. In other words, the initial assignment of hours was case specific and very subjective. The Case Managers were to then record the hours in the case notes. Some of the Case Managers would record the occurrences on the Daily Contact sheet, but were negligent

III. Findings and Recommendations

and did not record the hours in the case notes. Additionally, there was no set policy on how to record case notes; sometimes the case note date reflects a single day and sometimes it actually reflects an entire week's worth of work on the case.

The Program Supervisor compiled these Daily Contact sheets into a Weekly Report, which included the total hours per child for the week. The Program Director used the Weekly reports to complete the Director's Report, which the Deputy Director used to create the County Invoice. CEA could not provide any original hard copy reports due to physical loss or damage. We were told by management that the electronic versions of the Daily Contact sheets and Director's Reports were not available because they had been overwritten. CEA could only provide the electronic version of the Weekly reports.

We totaled the Weekly reports for one month and found that the hours did not agree to the hours on the County invoice. Therefore, we disregarded the reports and finalized our testing based on the revised case notes.

The Program Supervisor further explained that currently he and the case managers adjusted the case note hours based on an internal analysis since the hours did not agree to the County Invoice. A few case managers had handwritten notes that were used to adjust the hours in the case notes. In addition, CEA estimated the average number of home visits and school visits that should have been provided based on the service 'intensity' level assigned to the child and adjusted the hours in the case notes.

CEA stated that the case files were only 'corrected' for the 53 children we sampled. However, the Program Supervisor, Program Director, and Deputy Director stated that hours were corrected for the entire case file, not just the time period we initially sampled.

Since we accepted new information from CEA, we expanded our sample size and tested all the line items billed for the contract year for each of the 53 children initially selected. CEA billed the County 9,339.75 hours totaling \$466,988 during the contract period for these 53 children. We found that 2,063.80 of the 9,339.75 hours (22.10%) tested were not supported by the case notes, resulting in a

III. Findings and Recommendations

disallowed cost of \$103,190. We applied the disallowed percentage to the hours billed that were not included in our sample. The extrapolated disallowance was \$152,790, for a total disallowed cost of \$255,980.

<u>Calculation of Disallowed Costs</u>		
	<u>Hours</u>	<u>Dollars</u>
Paid by County	23,166.90	\$1,158,345
Amount Tested	9,339.75	\$466,988
Disallowed from Testing (22.10%)	<u>2,063.80</u>	<u>\$103,190</u>
Amount Not Tested x Disallowed %	13,827.15 22.10%	\$691,358 22.10%
Disallowed from Extrapolation	<u>3,055.80</u>	<u>\$152,790</u>
Total Disallowed – Due to County	<u>5,119.60</u>	<u>\$255,980</u>

We also examined the case files to determine if a child's identifying information agreed to the County invoice. Of the 53 files, we found:

- 2 (4%) children's dates of birth documented in the file was not the same date of birth as reported on the invoice.
- 1 (2%) child's date of birth was in the file but was not reported on the invoice.
- 4 (8%) children's Social Security numbers were in the file but were reported on the invoice incorrectly.
- 4 (8%) children's Social Security numbers were in the file but not reported on the invoice.
- 9 (17%) children's Social Security numbers were not documented in the file or reported on the invoice.

Overall, we found that CEA needs to improve its tracking and documentation practices in order to sufficiently support units billed to Allegheny County.

III. Findings and Recommendations

Additionally, CEA appears to lack proper procedures for retaining documents as required by the contract.

RECOMMENDATIONS

We recommend that Community Empowerment Association:

- Reimburse Allegheny County \$255,980 for unsupported billed services for the Truancy Prevention Program.
- Develop and implement standard policies and procedures on tracking and recording time spent on each case. This should include recording time in 15 minute increments on timesheets as well as documenting time in the case notes on a standard basis, such as daily or weekly, including the specific dates covered by the case note.
- Ensure that all personal identifying information such as birthdates and social security numbers required on the County invoice are recorded for every individual and agree to the case file.
- Maintain records that sufficiently support billed units for at least four years as required by the contract.

We also recommend that the Department of Human Services and the Office of Children, Youth, and Families:

- Strengthen the terms of its contracts to better define the type of funding, the unit of service, the level of documentation expected to support billings, and other contract terms. The contract should be modified to include the rate per unit paid to the provider.

III. Findings and Recommendations

Finding #2

**Community Empowerment Association
Owes Allegheny County \$47,608
For Unsupported Operating Expenditures Billed
For the Safe Passage Program**

The Safe Passage program is reimbursed by Allegheny County on a program funded basis. Community Empowerment Association (CEA) submitted monthly invoices to the Department of Human Services for actual personnel and operating expenses. The Allegheny County contract and Pennsylvania Code Title 55 Public Welfare Regulations require books, records, and other documents to be properly maintained.

CEA does not have a written or a reasonable, consistently applied cost allocation plan. This was noted by CEA's independent auditors during the financial statement audit for the year ended December 31, 2007. The Deputy Director explained that the expenditures associated with more than one program were split 70%, 15% and 15% between Truancy Prevention, Safe Passage and its Community Care Behavioral Health contract. During our testing, we found that expenditures were not allocated in this manner or in any consistent fashion. Due to this lack of consistency, we determined a reasonable allocation to the Safe Passage program to be 15.02% based on the contract budgets for the contract period provided by the Deputy Director. We applied this percentage to all expenditures in our sample for which the allocation to the Safe Passage program was less than the total check amount.

Our procedures found that CEA did not maintain sufficient documentation to support expenses (see results below). Proper documentation should include receipts or supporting invoices, as well as the reason for the expense, the program to which it applies, and names of participants when applicable. If a check is written in advance of a purchase and unspent funds remain, documentation should also include proof that returned funds were deposited back to CEA's bank account and that Allegheny County was credited for the unspent portion of the expense.

Community Empowerment Association also wrote checks payable to cash during the contract period. Checks

III. Findings and Recommendations

to cash are highly susceptible to misappropriation and as a best practice should be prohibited under CEA's internal control policies.

During the contract period, CEA billed the County \$605 for checks payable to cash. We tested all 5 checks to cash and found \$562 in disallowed expenses:

- 1 (20%) expense for \$70 had insufficient support to determine what the expense was for and if it was an allowable cost. It also included unspent funds for which no evidence was provided showing an adjustment to the County invoice.
- 1 (20%) expense did not have receipts for \$13 of the expense.
- 3 (60%) expenses totaling \$479 were for program outings for which there was no documentation of the participants and included \$116 of unspent funds for which no evidence was provided showing an adjustment to the County invoice.

CEA also billed Allegheny County \$6,709 for 24 credit card payments consisting of 282 transactions. We tested every transaction associated with the credit card payments and found \$3,418 in disallowed expenses for the Safe Passage program which included:

- 4 (17%) statements were not provided therefore the full amount of \$1,046 allocated to Safe Passage was disallowed.
- 11 (46%) statements included 67 transactions that had no supporting receipts for \$663.
- 7 (29%) statements included 31 transactions that were disallowed per the regulations for a disallowed amount of \$238. This included:
 - 4 late fees totaling \$22 for which the County will not participate per section 3170.61 of Title 55 of the Pa Code
 - 26 gas receipts totaling \$172 for which no vehicle was specified therefore we could not determine if allowed.
 - 1 receipt for \$44 which does not specify the expense and therefore we could not determine if it was allowed.
- 16 (67%) statements with 278 transactions were only partially allocated to Safe Passage. No

III. Findings and Recommendations

rationale was provided as to the amount allocated. Therefore auditors applied 15.02% and disallowed any amount above this figure. The disallowance for these expenses is \$1,471.

CEA billed an additional \$88,728 for other operating expenditures. We selected a sample of 40 expenditures totaling \$18,001 and found \$8,852 in disallowed expenses which included:

- 1 (3%) expense for \$154 had no supporting check or receipts.
- 10 (25%) expenses totaling \$2,385 were for program outings for which there was no documentation of the participants. Four expenses included unspent funds of \$500 for which no evidence was provided showing an adjustment to the County invoice.
- 1 (3%) expense for \$105 had no supporting receipts.
- 1 (3%) expense for \$520 was for the Truancy Prevention program, not Safe Passage.
- 2 (5%) expenses totaling \$95 for vehicle repairs did not indicate the vehicle. Therefore auditor could not determine if expense was valid.
- 1 (3%) expense for \$163 was for flowers which are not expressly allowed under the regulations and therefore disallowed under section 3170.11 of Title 55 of the Pa Code.
- 20 (50%) expenses were only partially allocated to Safe Passage. No rationale was provided as to the amount allocated. Therefore auditors applied 15.02% and disallowed any amount above this figure. The disallowance for these 20 expenses is \$5,430.

For the sample of 40 expenditures above, the disallowed amount of \$8,852 represents 49.17% of the total tested amount of \$18,001. When this percentage is applied to the total expenditures reimbursed by the County and not included in our testing, an additional \$34,776 is disallowed. Including disallowed cash and credit card expenses, Community Empowerment Association owes Allegheny County a total of \$47,608 for unsupported and unallowable expenditures.

III. Findings and Recommendations

RECOMMENDATIONS

We recommend that Community Empowerment Association:

- Reimburse Allegheny County \$47,608 for unsupported and unallowable expenditures.
- Develop and implement a written cost allocation plan for indirect costs that is reasonable and consistently applied to expenditures.
- Develop and implement written policies and procedures to maintain proper supporting documentation for all expenditures. Ensure policies are consistently followed by all staff.
- Review expenditures for compliance with applicable regulations, PA Code Title 55 Public Welfare, prior to submittal for Allegheny County reimbursement.

**Community Empowerment Association
Unsupported and Disallowed Costs**

	<u>Testing</u>	<u>Extrapolation</u>	<u>Total</u>
Finding #1: Truancy			
Unsupported Hours	\$ 103,190	\$ 152,790	\$ 255,980
 Finding #2: Safe Passage			
Cash Transactions	562	-	562
Credit Card Payments	3,418	-	3,418
Other Expenditures	8,852	34,776	43,628
	<u>12,832</u>	<u>34,776</u>	<u>47,608</u>
 Total Due to Allegheny County	 <u><u>\$116,022</u></u>	 <u><u>\$187,566</u></u>	 <u><u>\$303,588</u></u>

ALLEGHENY COUNTY DEPARTMENT OF HUMAN SERVICES

Marc Cherna, Director

Dan Onorato, Allegheny County Executive

Office of Administration
Human Services Building – Suite 500
One Smithfield Street,
Pittsburgh, PA 15222-2225



Ph.: 412-350-3536
Fax: 412-350-6390
TDD: 412-473-2017
www.alleghenycounty.us/dhs

October 6, 2009

Honorable Mark Patrick Flaherty
Controller, Allegheny County
219 Courthouse
436 Grant Street
Pittsburgh, PA 15219

Dear Controller Flaherty:

Attached is the Department of Human Service's response and Corrective Action Plan for Finding # 1 of the Community Empowerment Association Report for the period July 1, 2007 through June 30, 2009.

Should you have any questions, you may contact me at 412.350.5203.

Sincerely,

Randolph W. Brockington
Deputy Director

Cc: Guy Tumolo, Deputy Controller
Lori Churilla, Assistant Deputy, Auditing

Department of Human Services
Audit Response – Finding # 1
Community Empowerment Association

Recommendation to DHS:

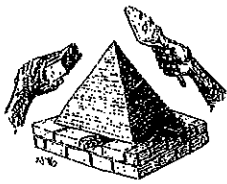
We also recommend that the Department of Human Services and the Office of Children, Youth and Families:

- Strengthen the terms of its contracts to better define the type of funding, the units of service, the level of documentation expected to support billings, and other contract terms. The contract should be modified to include the rate per unit paid to the provider.

DHS Response:

To strengthen the terms of its contracts and more clearly define the type of funding, the units of service and the level of documentation expected to support billings, the Department of Human Services will consult with the Allegheny County Law Department to modify its contracts to include the rate per unit paid to the provider. We will also examine the terms and methods used for defining the rate per unit.

The Department of Human Services currently requires all Fee for Service Providers to document and support their invoices with client data.



COMMUNITY EMPOWERMENT ASSOCIATION INC

Building Families and Communities

T. Rashad Byrdsong
President & CEO

Phone: (412) 371-3689
Fax: (412) 371-0792
Email: TRByrdsong@ceapittsburgh.org

Ms. Lori A. Churilla
Assistant Deputy Controller
Auditing
436 Grant Street
Room 104
Pittsburgh, PA 15219

October 5, 2009

Dear Ms. Churilla:

Below please find the response to your findings regarding S.A.F.E. Truancy Program from the Audit for Community Empowerment Association.

Finding #1:

CEA did not maintain documentation to support the hours billed to Allegheny County for the Truancy program as required by the contract and applicable regulations.

Finding#2:

Cea does not have written or a reasonable, consistently applied cost allocation plan, did not maintain sufficient documentation to support expenses, and wrote checks payable to cash during the contract period. CEA owes Allegheny County a total of \$47,608 for unsupported and unallowable expenditures for the Safe Passage Program. Specifically:

- **Of all 5 checks to cash totaling \$605, we found \$562 in disallowed expenses.**
- **Of 40 other operating expenditures tested totaling \$18,001; we found \$8,852 (49.17%) in disallowed expenses. When this percentage is applied to expenditures not included in our testing, an additional \$34,776 is disallowed:**

S.A.F.E.

Findings #1- As noted in the County Report CEA could not provide original hard copy reports to support billed hours due to physical loss or damage, or electronic versions were overwritten.

CEA has contracted an IT Specialist to create a tracking system (April 2009) which will retain electronic and hard copies of hours billed which agree with case note units in order to track applicable units for reimbursement of services from Allegheny County.

Findings #2- CEA has attempted to review the following manuals to determine the definition of disallowed cost: Allegheny County Dept of Human Services, Contract Specifications Manual Payment and provision and budgets for five depts. - CYF being one of the five Depts.; DHSS General Requirements/Contract Specification Manual for all organizations/Individuals contracting with the Allegheny County Dept. of Human Services and the Commonwealth of PA Dept of Public Welfare Audit Requirements pages 85 to 91. CEA needs clarification on what types of expenses are disallowed so CEA does not repeat them in the future; it would be helpful to know what those expenses were. The cost allocation plan in that particular years was based upon multiple contracts, there was an approved budget that allocated cost for that period of time on all contacts however each budget did not begin and end on the same timelines; also all budgets did not allow for equitable distribution of each and every line item. CEA understood that the overall objective of the allocation process is to distribute the administrative overhead costs of the organization to its various services and cost categories in reasonable proportion with the benefits provided to these services or cost categories. Thus CEA did not include line item costs that were lumped together and labeled administrative overhead, when cost charged by a program was specifically identified. Unsupported invoices may and did occur based upon receipts becoming separated as multiple handlers removed and copied receipts; a folder was created to house those detached receipts and an attachment listing of those receipts are at the end of the reports; hopefully you will identify some of the receipts as missing attachments and reallocate those findings to your distribution for reimbursement.

CEA has taken another look at the operating expenditures, we understand through your analysis of the operating costs, the distribution of your allocation for repayment. However, we feel that all of the overhead operating costs such as rent , utilities, telephone, copier, fax, polar water, dumpster, staff travel reimbursement, auto and general liability insurance, vehicle repairs, cable costs, dsl lines, and IT support has supported receipts that reflect their cost which we feel should be allowable and should not be a part of the calculations. Also, does any part of your operating expenditures include wages or fringe benefits? Thus CEA did not include line item costs that were lumped together and labeled administrative overhead, when cost charged by a program was specifically identified.

1. **Reimburse Allegheny County \$255,980 for unsupported billed services for the Truancy Prevention Program.**
2. **Develop and implement standard policies and procedures on tracking and recording time spent on each case. This should include recording time in 15 minute increments on timesheets as well as documenting time in the case notes on a standard basis, such as daily or weekly, including the specific dates covered by the case note.**
3. **Ensure that all personal identifying information such as birthdates and social security number required on the County invoice are recorded for every individual and agree to the case file.**
4. **Maintain records that sufficiently support billed units for at least four years as required by the contract.**

Safe Passage

Below please find the response to your findings regarding Safe Passage Program from the Audit for Community Empowerment Association.

Finding #1:

- **Community Empowerment Association owes Allegheny County \$47,608 for unsupported Operating Expenditures billed for Safe Passage Program. CEA does not have a written or a reasonable, consistently applied cost allocation plan. The cost allocation percentage for Safe Passage program should be 15.02%**
- Proper documentation should include receipts or supporting invoices as well as the reason for the expense, the program to which it applies, and names of participants when applicable.

Community Empowerment Association also wrote checks payable to cash during the contract period. Checks to cash are highly susceptible to misappropriation and as a best practice should be prohibited under CEA's internal control policies.

- During the contract period, CEA billed the County \$605 for checks payable to cash. We tested all 5 checks to cash and found \$562 in disallowed expenses.
- CEA also billed Allegheny County for \$6,709 for 24 credit card payments consisting of 282 transactions. We tested every transaction associated with the credit card payments and found \$3,418 in disallowed expenses for the Safe Passage program which included:
 - 4 statements were not provided therefore the full amount of \$1,046 allocated to Safe Passage was disallowed.
 - Missing Receipts \$663.00
 - 26 gas receipts totaling \$172.00 for which no vehicle was specified.
 - 1 receipt for \$44 which does not specify the expense
- **CEA billed an additional \$88,728 for other operating expenditures. We selected a sample of 40 expenditures totaling \$18,001 and found \$8,852 in disallowed expenses.**

Based on your recommendations to CEA, below please find our response:

1. **Reimburse Allegheny County \$47,608 for unsupported and unallowable expenditures.**
2. **Develop and implement a written cost allocation plan for indirect costs that is reasonable and consistently applied to expenditures**
3. **Develop and implement written policies and procedures to maintain proper supporting documentation for all expenditures. Ensure policies are consistently followed by all staff.**
4. **Review expenditures for compliance with application regulations, PA Code Title 55 Public Welfare, prior to submittal for Allegheny County Reimbursement.**

Findings # 1

The cost allocation plan in that particular years was based upon multiple contracts, there was an approved budget that allocated cost for that period of time on all contracts however each budget did not begin and end on the same timelines; also all budgets did not allow for equitable distribution of each and every line item. CEA understood that the overall objective of the allocation process is to distribute the administrative overhead costs of the organization to its various services and cost categories in reasonable proportion with the benefits provided to these services or cost categories. Thus CEA did not include line item costs that were lumped together and labeled administrative overhead, when cost charged by a program was specifically identified. Unsupported invoices may and did occur based upon receipts becoming separated as multiple handlers removed and copied receipts; a folder was created to house those detached receipts and an attachment listing of those receipts are at the end of the reports; hopefully you will identify some of the receipts as missing attachments and reallocate those findings to your distribution for reimbursement.

Expenditure Requests

It is the policy of Community Empowerment Association not to provide cash advances as the norm. In most cases, a check or credit card will be provided with the payee being the name of the company/vendor being used. Any vendors not accepting a check or credit card but cash only must be approved in advance and listed on our approved vendors list. In cases of restaurants, 3 weeks prior to your event, provide us with the information regarding the restaurant and the Executive Directors office will set up an account with the establishment directly. If the restaurant refuses to participate as an approved vendor, you must find an alternative eating establishment. If you use an unapproved vendor, you will not receive reimbursement for that expenditure.

From time to time you will need to request advances for events for your program. The following is the procedure for requesting and reporting of advances.

No Cash Advances over the amount of \$100.00, unless approved by the Executive Director's office in advance. Request for Cash Advances must be presented to the Executive Directors office 1 week prior to the event. Actual cash will be available for pick 1 day prior to event unless approved by the Executive Directors office. All requests must be put on the Expenditure Receipt Log.

Returning of Receipts and/or Cash to Executive Director's Office. Once event is over *all receipts* must be attached to Expenditure form, signed off by Supervisors in order to receive reimbursement for personal monies used. It is a requirement of the Executive Directors Office that a receipt must be received for all items for any amounts. If credit card is used, an Expenditure form must have **all** receipts attached for all credit card charges.* When returning cash, the administrative assistant assigned to your area or you **must** make a copy of all cash being returned including coins. An Expenditure Receipt Log form must accompany returning cash as well. These logs must be initialed by employee who is returning cash, the supervisor as well as Accountant verifying cash received and receipts equal amount of advanced and program to be reimbursed clearly identified. All cash involving advances must be returned three (3) days following the event.

***Receipts. It is the responsibility of the employee to get all receipts before leaving a venue. If CEA notes a pattern of an employee not turning in receipts, they will no longer be approved for being financially responsible for outings and /or other activities.**

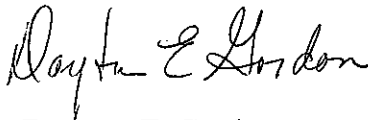
Attached to this response are a listing of missing receipts identified that were not attached to invoices in the year of 2007 and 2008.

Also, all months of the charge accounts are accounted for:

1. Sam's Club
2. Wal-Mart
3. Citibank
4. Bank of America(3)
5. Home Depot

Additional policy changes will go to the Board of Director's for approval and input.

Sincerely,



Daytona E. Gordon
Deputy Director

Cc: T. Rashad Byrdsong

Miscellaneous Credit Receipts 2007

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Description</u>	<u>Comments</u>
<u>These are miscellaneous credit card receipts - check credit card bills</u>				
NA	Parking ?	13.00	CC 3323	
09/22/07	Waterfront	28.50	Check 7789	
06/29/07	Waterfront	144.00	gift card activation	
08/18/07	Waterfront	21.00	Daddy day camp	paid by gift card and cash
06/05/07	Family Dollar	9.10	CC 2795	
03/27/07	Office Depot	154.06		
02/28/07	Office Depot	16.58	House Charge 4466	
07/19/07	All Arpt II	436.82	Mastercard 3380	
07/18/07	Air Tran Airways	639.60	Aaron Dixon	
06/13/07	Comfort Inn Riverfront	??	Hershey Park	
10/28/07	Expedia - US Airways	403.80	Pgh to Philly	
05/02/07	Cochran Monroeville	190.52	GMC Savanna	
07/24/07	Cochran Monroeville	67.94	GMC Savanna	
09/16/07	Holiday Inn	141.31	Mastercard 3380	
12/13/07	Pgh Airport Parking	57.00	Master card 7390	
06/05/07	Radio Shack	53.17	Mcard 4350	
09/18/07	Target	74.19	Big City Wall Clock	
10/18/07	Touch of Class Catalog	75.99	Taro bent vase	
01/02/07	Home Depot	(202.22)	MC 1041	
01/02/07	Home Depot	423.63	MC 5281	
11/09/07	Interpark	13.00	Parking - Mayor	
07/31/07	Interpark	5.00	Parking MC 7390	
NA	Illegible	10.65		
10/19/07	Intuit Supplies	317.72	EC	
06/18/07	Intuit Supplies	111.79	Credit card 1041	
NA	Kmart	103.62	CC 5210	
11/04/07	Pgh Airport Parking	51.00		
08/10/07	Sunoco	50.00		
05/24/07	Staples	36.36	Credit card , cant read	

07/24/07	Sunoco	55.77		
08/15/07	Sunoco	16.91		
03/21/07	Manor garage	8.00		
02/21/07	Manor garage	8.00		
06/05/07	Alle Gen Hospital	4.00	City	
06/06/07	Interpark	13.00	City	
02/17/07	Amazon	24.95		
02/17/07	Amazon	51.56		
01/16/07	Amazon	25.95		
12/07/07	Southwest airlines	400.60		

Miscellaneous Cash Receipts 2007

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Description</u>	<u>Comments</u>
	<u>These are miscellaneous cash receipts - possibly for programs</u>			
No Date	Port Authority	NA	Tiffany Taylor bus pass	
01/13/07	G Eagle	46.77		
02/05/07	Arvey Paper	5.98	Truancy Booklets	
03/17/07	Hunan Kitchen	19.26	Food	
03/24/07	Burlington	24.98		
03/24/07	Golden Corral	??	Not readable	
03/29/07	Auto Zone	21.50		
03/30/07	Pizza Parma	14.00		
03/31/07	Shell Gasoline	21.40	Gasoline	
04/25/07	Manor Garage	11.00	CYF Parking	
07/04/07	Joe Marinelli	50.00	Landscaping	
08/27/07	Chatham Center	7.25	Parking	
08/28/07	Pizza Parma	10.68		
09/20/07	Parkway Corp - Chatham	5.00	Parking	
09/20/07	Staples	(0.74)	59.98 return plus new	
11/20/07	Auto Zone	10.69	Prestone	
12/09/07	Sam's Club	43.77	Debit Card	This receipt carries two
12/09/07	Sam's Club	80.00	Sam's credit card	entries, one debit, one credit

06/26/08	Citi Cards	864.08	9029	Penn Avenue Car Wash on 5-20-08 for 9.00	Receipt Needed	
				Penn Avenue Car Wash on 5-22-08 for 9.00	Receipt Needed	
01/04/08	Business Card	255.64	8492	Diamond Car wash on 11-24-07 for 9.00	Receipt Needed	
				OnStar Subscription dated 11-28-07 in three amounts: 37.90, 198.96, and a 47.38 credit	Receipt Needed	
				AOL Service on 12-6-07 for 24.95	Receipt Needed	
				Penn Avenue Car Wash on 12-18-07 for 9.00	Receipt Needed	
06/03/08	Sunoco	2,402.48	8955	5-5-08 Purchase 22.40	Receipt Needed - Card 9	
				5-7-08 Purchase 62.69	Receipt Needed - Card 9	
				5-12-08 Purchase 5.44	Receipt Needed - Card 9	
				4-21-08 Purchase 5.44	Receipt Needed - Card 9	
				4-28-08 Purchase 7.78	Receipt Needed - Card 9	
04/30/08	Sunoco	2,596.23	8853	3-17-08 Purchase 5.44	Receipt needed card 9	
				3-24-08 Purchase 7.71	Receipt needed card 9	
				3-25-08 Purchase 7.90	Receipt needed card 9	
				3-31-08 Purchase 6.48	Receipt needed card 9	
				4-06-08 Purchase 55.00	Receipt needed card 9	
				4-07-08 Purchase 7.90	Receipt needed card 9	
				4-07-08 Purchase 68.05	Receipt needed card 9	
04/01/08	Sunoco	1,884.65	8776	3-10-08 Purchase 6.56	Receipt needed card 1	

05/07/08	Giant Eagle	150.00	8879	Office Supplies for meetings, coded to SAFE	Needs receipt	
05/01/08	Tiffany Flood	450.00	8875	Coded as direct deposit acct closed at bank	Needs receipt	
04/09/08	Daoud Lane	40.00	8791	Payroll Item for Pgh tax	Had receipts	Check OK
04/04/08	Daoud Lane	1,093.20	8782	Payroll Item for Pgh tax	Needs receipt	Receipts from check 8791 copied for check 8782, both checks related
	Mileage Vendors					
03/26/08	Janeen Dickerson	199.81	8733	Receipts total 199.98	Amt Pd was 199.81, underpaid by .17	
04/01/08	Jahsee McDaniels	24.03	8759	Mileage total and payments do not add up	Recalculate	
04/01/08	Janeen Dickerson	83.22	8755	Receipts total 86.57	Underpaid by 3.35	
03/26/08	Dorlacy McCoy	196.25	8746	Mileage added is OK, payment is underpaid	Payment sh be 198.45, underpaid by 2.20	
03/04/08	Janeen Dickerson	190.01	8662	Payment does not agree with receipts	Overpaid by .83	
	Credit Cards					
01/23/08	Citi Cards	686.55	8544	Texaco of 12-15-07 for 32.02	Receipt Needed	
				Pgh Airport parking 57.00 dated 12-15-07	Receipt Needed	
				Holiday Inn Express dated 12-18-07 for 153.90	Receipt Needed	
				Car Wash in Pgh dated 12-21-07 for 9.00	Receipt Needed	
02/28/08	Citi Cards	118.03	8640	Car wash in Pgh dated 02-03-08 for 9.00	Receipt Needed	

02/28/08	PC Networks	415.17	8646	I called PC Networks for a copy of the invoice	Sherrri will fax to me	Fax received and attached to check
05/09/08	Office Depot	276.99	8889	Copy of the store receipts needed, one for 89.50 and one for 187.49 Payment was made from the statement	Ordered by Rushhea Mccoy	
02/28/08	Waste Management	108.73	8656	For SP	Invoice Needed	Found receipt attached to check number 8656; original check 8567 was voided and had the invoice attached to it
04/08/08	PennsOil	40.00	8790	For SAFE	Invoice Needed	
02/28/08	Verizon	77.99	8654	For Sp and Safe	12.13 invoice is missing	Invoice found
02/28/09	Target Office Products	1,323.76	8651	Invoice for 867.35 is missing from this payment run	Invoice Needed	
04/30/08	Office Depot	536.84	8847	Payment made from statement; invoice copies needed	Invoice amounts needed are 256.55, 189.36, and 90.93	
03/06/08	Home Depot	325.30	8672	Missing two store receipts	Receipts needed are for 55.89 and for 44.92	
01/17/08	Sam's Club	167.60	8537	Attached as a listing of the budget for purchasing film for a workshop	Actual receipt needed from Sam's Club. Request is not signed or approved.	
01/11/08	Sam's Club	259.29	8513	Authorized Buyer #11 for 80.00 and Auth Buyer #21 for 179.29	Receipts needed	
	<u>Rentals - CC of</u>					
	<u>Contract Needed</u>					

01/04/08	URA	2,078.00	8499	Daytona needs to		
02/28/08	URA	4,156.00	8653	give a cc of the		
04/30/08	URA	2,078.00	8855	agreement for		
06/02/08	URA	2,078.00	8942	all checks		
03/06/08	Excellence Research	2,000.00	8681	Daytona needs to		
03/18/08	Excellence Research	2,000.00	8722	give a cc of the		
03/26/08	Excellence Research	2,000.00	8727	contract to		
04/30/08	Excellence Research	2,000.00	8848	attach to each		
06/02/08	Excellence Research	2,000.00	8939	check		
02/28/08	Lexington Tech Park	9,573.96	8644	Dayton needs to		
03/26/08	Lexington Tech Park	4,786.98	8728	give cc of contract		
	Items given to Daytona					
06/23/08	Treasurer City of Pgh	708.00	9015	Office Supplies	Yellow cc of check is	
06/06/08	Helen Baynes Spriggs Watson Funeral Home	600.00	8960	Refreshments Listed for Community Care	handwritten	
05/09/08	Home	1,600.00	8899		Needs receipt	
02/28/08	Matat Construction	3,000.00	8658	Listed as URA	Needs receipt	
03/11/08	Matat Construction	3,300.00	8699	Listed as URA	Needs receipt	
03/04/08	Matat Construction	3,300.00	8682	Listed as URA	Needs receipt	
03/04/08	Matat Construction	3,300.00	8683	Listed as URA	Needs receipt	
02/20/08	Cash	3,000.00	8634	To the Matat Construction Group, coded to URA	Needs receipt	
04/02/08	PA State Police Repos	10.00	8768	Washington	Needs receipt	
02/14/08	PA State Police Repos	10.00	8595	N. Brown	Needs receipt	
04/16/08	Pgh Parking Court	45.50	8810	Coded to Safe	Needs receipt	
04/16/08	GMAC	24,729.08	8825	Coded to 2700	Needs receipt	
03/17/08	Astorino	250.00	8704	Blue print deposit for Matat	Needs receipt	
03/17/08	Matthew Goodnight	100.00	8705	Asante Nation DJ for B2B	Needs receipt	

				2-18-08 Pur 5.39	Receipt needed card 2	
				2-25-08 Pur 50.00	Receipt needed card 2	
				2-25-08 Pur 10.84	Receipt needed card 2	
02/28/08	Sunoco	1,854.54	8657	2-16-08 Pur 62.03	Receipt needed card 1	
				01-24-08 Pur 44.75	Receipt needed card 2	
				02-11-8 Pur 6.56	Receipt needed card 2	
				02-03-08 Pur 65.26	Receipt needed card 3	
				02-14-08 Pur 57.18	Receipt needed card 3	
01/18/08	Sunoco	1,623.40	8573	01-13-08 Pur 65.53	Receipt needed card 1	
				12-31-07 Pur 12.40	Receipt needed card 2	
				01-07-08 Pur 5.39	Receipt needed card 2	
01/04/08	Sunoco	1,761.07	8488	12-07-07 Pur 47.12	Receipt needed card 2	
				12-01-07 Pur 41.23	Receipt needed card 3	

HAVE RECEIPTS

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Description</u>	<u>Comments</u>
01/05/08	Blockbuster	32.09	Mastercard	
01/14/08	Quantum, Inc.	42.70		
01/14/08	Quantum, Inc.	17.59		
02/06/08	Postage for meter	470.00		
02/16/08	Sunoco	62.03		
02/20/08	Boston Market	9.39	Marlene Davis CC 2795	
02/24/08	Bridges	33.12	Mastercard 7390	
03/06/08	Giant Eagle	16.30	Mastercard 7867	
03/13/08	Boston Market	9.39	Credit Card	
03/20/09	Boston Market	35.22	Dinner for 3	
04/24/08	Expedia	na	US Airways to Seattle, WA	
04/26/08	Gas - Seattle	11.10	CC 3380	
04/29/08	Peppi's	23.33	Visa 2795 Marlene Davis	
05/26/08	Home Depot	178.16	CC 2795	
06/18/08	Market District	29.98	Debit Card	
06/17/08	US Airways	571.00	Mastercard 2609	
06/30/08	Whole Foods	29.41	CC 3380	
07/09/08	Whole Foods	42.06	Mastercard 3380	
07/17/08	Kennywood	na		
07/18/08	Hotcards	183.97	CC 5348	
07/18/08	24 Hour wristbands	345.00	Visa	
07/19/08	Boston Market	15.60	CC 3380	
07/22/08	CC withdrawl	20.00	CC 7014	
07/31/08	Romp and Roll	1,962.00	Mastercard 5001	Inv total 1706, refund 256
08/01/08	Sunoco	62.00		
08/01/08	Exxon	20.00		
08/15/08	Sunoco	71.78	CC 6104	
08/15/08	Sunoco	104.67	CC 6104	

HAVE RECEIPTS

08/29/08	Amazon	12.21		
09/03/08	Budget car rental	716.01	confirmation 26723776US2	
10/02/08	Sam's Club	42.80		
10/03/08	Sam's Club	86.25		
10/06/08	Rite Aid	10.69	CC 5210	
10/28/08	San Diego City Store	103.60	Visa 0501	
10/27/08	Wiley Convention	48.26	CC 5348	
10/28/08	Wiley Convention	159.71	CC 5348	
11/01/08	Market District	44.99	All American sandwich ring	
11/01/08	Market District	44.99	All American sandwich ring	
11/01/08	Market District	44.99	All American sandwich ring	
11/14/08	Cheap tickets	704.00	Flight, hotel, car to Phila.	
12/01/08	Salvatores pizza	32.50	CC 5348	
12/02/08	Sunoco	16.28	CC 5348	
12/03/08	Breezewood Sunoco	42.57	CC 5348	
12/05/08	Petsmart	67.39	CC 5373	
12/09/08	Sunoco	39.45	CC 5348	
12/12/08	Interpark	5.00	CC 7988	
12/29/09	Refill Postage	900.00		
	<u>These are illegible</u>			
?	Harrisbrg Hilton	20.00	Breakfast buffet	
?	US Airways	?	Pgh to charlotte	

I could not find these checks in the paid bills for 2008						
Date	Vendor	Amount	Check Number	Comments	Comments	Receipts Found
	Program Coordinators					
05/13/08	Majestic Lane	95.00	8901	Brookins family reward - Kennywood	Gave cc of check to Daoud 10-2 to desk	
06/06/08	Paul Dang	170.00	8962	Office supplies - meetings	Gave cc of check to Paul 10-2 at 930 am	Receipt Attached Paul was not an employee at this time; payment was for DJ services
02/14/08	Gary Hudson	100.00	8614	Monster Jam at Mellon Arena	I put a cc in his mailbox - he's not in today 10-2	
04/29/08	Angela Jackson	105.00	8838	Receipt needed	Balance due was 286.00, no other ck written, look on credit card for difference	
02/14/08	Pgh Cultural Trust	286.00	8615	Total needed was for 1090 for Black Shakesphere program	Check request form not approved, and no receipt from conference	
04/02/08	Childrens Hospital	200.00	8760	Registration for Amargie Davis and Angela Devan two day conference		
	Comments on Program					
	Receipts					
03/18/08	Angela Jackson	160.00	8724	Receipts add up to check amount, but all are not for the outing	Last receipt is for toilet paper, pencils, and key rings	
	Vendors					

<u>Date</u>	<u>Vendor</u>	<u>Amount</u>	<u>Check Number</u>	<u>Comments</u>
Jan	Penn Hills Rental	12.84	8467	
	Aflac	436.77	8516	
Feb	Pete's Auto	117.70	8502	
	Aflac	663.80	8575	
	Aflac	304.60	8638	
Mar	Business Card	3,149.59	8666	
	WFJR	50.00	8680	
	Aflac	304.66	8687	
Apr	Business Card	3,119.03	8775	
	Aflac	304.66	8797	
	Dept Public Welfare	30.00	8801	
	Aflac	343.98	8897	
June	US Postmaster	180.00	8932	
	Commonwealth of PA	333.00	8954	
	Aflac	170.80	9005	