

**Council Meeting: July 22, 2008****SUBJECT: Transmittal of the Youth, Family, and Child Care Resources
(Program 526) Performance Results Audit for FY 2006/2007****REPORT IN BRIEF**

This report presents the audit of performance results reported in Fiscal Year (FY) 2006/2007 by the Youth, Family, and Child Care Resources Program (Program 526). The purpose of the audit is to ensure that budgetary and management decisions are based on valid and complete information. The program's performance reporting system was evaluated for: 1) reporting accuracy; 2) language transparency; 3) documentation/data integrity; and 4) the integration of reporting systems within workflow. The evaluation was performed through staff interviews, documentation review, and the recalculation of reported results.

Eighty-five percent (85%) of the 20 results reviewed were accurate. Accuracy could not be determined for two results (10%) given how the products were tracked and documented. One result (5%) was not reported for the fiscal year as documentation produced by previous staff could not be located. Written procedures (SOPs) for documenting and calculating the results were complete and available for all measures and activities. However, some product definitions and calculation instructions need to be clarified.

The high level of accuracy in this program is a significant accomplishment considering the entire staff changed midway through the reporting year and the program's tracking/calculation systems are completely manual.

Product counts for five activities are incorrect in the financial system but handwritten corrections submitted to the City Manager were accurate. The intended changes did not occur as program staff incorrectly filled out the forms submitted to the Department of Finance during the last reporting period. The errors can not be corrected in the financial system as the fiscal year is now closed.

The audit makes 28 recommendations to increase the integrity and automation of the performance reporting systems within the program. Six recommendations have already been implemented during the course of the audit.

BACKGROUND

Performance Auditing

Measuring program performance has been a key feature of Sunnyvale's Planning and Management System (PAMS) for more than two decades. Budgets for city programs are not developed by line item, such as "salaries," but rather by the efforts or tasks undertaken in each program. These tasks are called Activities. In the budget structure, activities are grouped into Service Delivery Plans and the Service Delivery Plans are grouped into Programs.

Each activity has a budgeted number of dollars and staff hours to carry out the tasks. The activities also have a budgeted number of "products" that staff is expected to produce with the resources. The financial system uses expenditures and product counts to calculate the following management measures: Product Cost, Products per Hour, and Hours per Product. Service level and funding decisions are based on these measures.

The accuracy review component of the audit verifies measure and product counts by reconciling the reported numbers to source documentation.

Program 526 - Youth, Family, and Child Care Services

The Youth, Family, and Child Care Resources Program is part of the City Manager's Office. The program operates from the Columbia Neighborhood Center at 785 Morse Avenue which is adjacent to the Columbia Middle School. This is a new program created by the city's budget restructuring efforts for FY 2006/2007. No historical performance data is available as this is the first budgeted year of this reporting structure. The program consists of the following service delivery plans:

- ◆ Support Child Care Providers
- ◆ Support Child Care Seekers
- ◆ New Support, Recognize Programs
- ◆ Conduct Outreach to Youth and Families
- ◆ Management and Support Services

The FY 2006/2007 budget of \$210,724 includes 3,232 work hours. The program spent 92% of the budgeted amount (\$192,929), but used 74 regular hours (2%) more than budgeted. All three staff members assigned to the program were hired midway through the fiscal year being audited.

EXISTING POLICY

The Fiscal Sub-element of the General Plan includes the following policies:

- ◆ Long Range Goal - VII: To ensure accuracy and policy consistency in City processes and reporting through regular financial and performance audits of programs.
- ◆ Internal Control - G.2.5: Performance audits will be conducted regularly on a schedule set by Council to verify that the performance data reported by each department is complete, valid, and accurate.

Performance results audits are performed on all operating programs over an eight year period.

DISCUSSION

The goal of a performance results audit is to ensure reported performance information is accurate according to the calculation guidelines approved by city management on the *Measure Definition and Documentation Procedures* document, commonly known as the "SOP." A result is considered accurate if actual performance is within $\pm 3\%$ for program measures, within $\pm 5\%$ for activity products, and the error rate of tested documents does not exceed 5%.

In addition, the following components of the program's performance reporting system are reviewed to ensure budgetary and management decisions are based on valid and complete information:

- Language: Measure/Product text accurately represents the numbers portrayed in the reported result.
- Documentation/Data Integrity: Documentation systems are complete and data accurately reflects program operations. Each measure should have a Standard Operating Procedures (SOP) document describing data sources and calculation methodologies.
- Integration: Data collection systems are automated and integrated into the operational workflow of the organization whenever possible.

The evaluation is performed through staff interviews, source document review, and by recalculating the results. The audit considers the year-end report to the City Manager as final. Handwritten corrections in this document are acceptable as the final reported result.

Accuracy

Two results could not be verified. The calculation methodology for the first result did not produce backup documentation to verify. Staff maintained a log for the second result but a full set of documentation to validate the log was unavailable. Program staff has already implemented strategies to address the documentation issues for these two activities which will be verified during the follow-up audit.

Product counts for five activities are incorrect in the financial system but handwritten corrections submitted to the City Manager were accurate. The intended changes did not occur as program staff incorrectly filled out the forms submitted to the Department of Finance during the last reporting period. The errors can not be corrected in the financial system as the fiscal year is closed and audited.

Language

The text of three measures did not accurately portray the number which was reported or the intent of the measure. All three recommendations to clarify language were implemented during FY 2008/2009 budget process.

Documentation/Data Integrity

One measure was not reported as documentation of the results from previous staff could not be located. The audit makes no recommendations as current staff has produced support documentation for all results under their control.

Accuracy could not be determined for two results given how the products were tracked and documented. The program has already implemented strategies to correct the issues during the course of the audit.

Manually sorting and calculating results from data tracked on handwritten logs caused products to be missed or counted in the wrong activities. The audit recommends that the program work with the IT department and the auditor to design and automate the tracking systems for several activities. Also, one tracking form will need to be redesigned.

Written documentation and calculation procedures (SOPs) were complete and available for all the reported results. Some product definitions and instructions for counting products need to be clarified. A product in one activity will need to be redefined for reporting in a different activity.

Integration

Documentation appears to be well integrated into program workflow but tracking and calculations methods are manual. The Information Technology Department will be consulted in the implementation phase to automate several of the program's reporting systems.

Other Issues

One activity defines the production process as the product instead of the products that the process produces. Reporting the process as the product does not allow for the individual cost per product to be seen. Thus, evaluations based on the cost per product can not be made during the budget process.

Current and previous performance result audits show several different methodologies are being used throughout the City to calculate and report survey results. To improve consistency and the comparability of the results reported in different programs, the City should standardize the scale used on surveys, how the surveys are administered, and how results are calculated and reported.

CONCLUSION

The audit reviewed 20 reported results. Seventeen (85%) were reported accurately as specified by the guidelines of the SOP. Accuracy could not be determined for two results (10%) given how the products were tracked and documented. One result (5%) was not reported as documentation produced by previous staff could not be located. The high level of accuracy is a significant accomplishment considering the program's entire staff changed midway through the reporting year and the program's tracking and/or calculation systems are completely manual.

Written procedures (SOPs) for documenting and calculating the results were complete and available for all the measures/activities reviewed but some SOPs need revisions.

The audit makes 28 recommendations to increase the integrity and automation of the performance reporting systems within the program. Six recommendations have already been implemented during the course of the audit.

FISCAL IMPACT

Costs associated with preparation of the audit report were included in the City of Sunnyvale's operating budget in the Internal Audit Program.

PUBLIC CONTACT

Public contact was made by posting the Council agenda on the City's official-notice bulletin board outside City Hall, in the Council Chambers lobby, in the Office of the City Clerk, at the Library, Senior Center, Community Center and Department of Public Safety; posting the agenda and report on the City's Web site; and making the report available at the Library and the Office of the City Clerk.

ALTERNATIVES

1. Receive the audit report and concur with management's acceptance of recommendations.
2. Receive the audit report and direct staff to hold a study session to discuss the audit findings and recommendations.
3. Receive the audit report and give alternative direction regarding specific recommendations.

RECOMMENDATION

Staff recommends alternative # 1, receive the audit report and concur with management's acceptance of recommendations.

Reviewed by:

Mary Bradley, Director of Finance
Prepared by: Sue English, Sr. Internal Auditor

Approved by:

Amy Chan
City Manager

Attachments

- A. The Youth, Family, and Child Care Resources Performance Results Audit of FY 2006/2007

City of Sunnyvale
FY 2006/2007
Performance Results Audit



Program 526
Youth, Family, and Child Care Resources

November 2007

Auditor: Sue English, Sr. Internal Auditor
City of Sunnyvale

Field Work Start Date: September 2007

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AUDIT OBJECTIVE

The goal of a performance results audit is to ensure reported performance information is accurate according to the calculation guidelines approved by City management on the *Measure Definition and Documentation Procedures* document, commonly known as the “SOP.” A result is considered accurate if actual performance is within $\pm 3\%$ for program measures, within $\pm 5\%$ for activity products, and the error rate of tested documents does not exceed 5%.

In addition, the following components of the program’s performance reporting system are reviewed to ensure budgetary and management decisions are based on valid and complete information:

- **Language:** Measure/Product text accurately represents the numbers portrayed in the reported result.
- **Documentation/Data Integrity:** Documentation systems are complete and data accurately reflects program operations. Each measure should have a Standard Operating Procedures document (SOP) describing data sources and calculation methodologies.
- **Integration:** Data collection systems are automated and integrated into the operational workflow of the organization whenever possible.

The evaluation is performed through staff interviews, source document review, and by recalculating the results. The audit considers the year-end report to the City Manager as final. Handwritten corrections in this document are acceptable as the final reported result.

PROGRAM BACKGROUND

The Youth, Family, and Child Care Resources Program is part of the City Manager’s Office. The program operates from the Columbia Neighborhood Center at 785 Morse Avenue which is adjacent to the Columbia Middle School. This is a new program created by the city’s budget restructuring efforts for FY 2006/2007. No historical performance data is available as this is the first budgeted year of this reporting structure. The program consists of the following service delivery plans:

- ◆ Support Child Care Providers
- ◆ Support Child Care Seekers
- ◆ New Support, Recognize Programs
- ◆ Conduct Outreach to Youth and Families
- ◆ Management and Support Services

The FY 2006/2007 budget of \$210,724 includes 3,232 work hours. The program spent 92% of the budgeted amount (\$192,929), but used 74 regular hours (2%) more than budgeted. All three staff members assigned to the program were hired midway through the fiscal year being audited.

AUDIT SCOPE

The audit reviews the FY 2006/2007 performance reporting system. The program's reporting structure consists of 7 measures and 16 activities. The audit tested 20 reported results (7 measures, 12 activities, and 1 data point). Four of the activities were not audited as they are defined as work hours or allocated costs. Work hours are not evaluated as there is no practical method to verify that reported hours were actually worked. Allocated cost activities are accounting tools and do not have defined products to audit.

SUMMARY

Seventeen (17) of the 20 reported results reviewed were reported accurately (85%). This is a significant accomplishment considering the program's entire staff was hired in January or March of the fiscal year ending on June 30. In addition, the program's tracking/calculation systems are completely manual.

Written documentation procedures (SOPs) were complete and available for all measures. However, some product definitions and instructions for counting products need to be clarified.

Product counts for five activities are incorrect in the financial system but handwritten corrections submitted to the City Manager were accurate. The intended changes did not occur as program staff incorrectly filled out the forms submitted to the Department of Finance during the last reporting period. The errors can not be corrected in the financial system as the fiscal year is now closed.

DETAILED FINDINGS

The audit evaluates the following: accuracy, language, documentation/data integrity, and integration into operational workflow.

Accuracy

Accuracy is determined by reviewing source documentation and recalculating the reported results. Reported results within $\pm 3\%$ for program measures and within $\pm 5\%$ for activities are considered accurate. Reported results are marked as "Not able to determine" or "NATD" if support documentation is incomplete or unavailable.

The table below shows the overall accuracy statistics for the program:

AUDIT STATISTICS		
Number of Results - Reported Within 3% & 5%	17	85%
Number of Results - Not Reported Within 3% & 5%	0	0%
Number of Results - Not Able to Verify	2	10%
Number of Results - Not Reported	1	5%
Total Number of Measures/Activities Reviewed	20	100%
Number of Results Not Audited	4	
Total Number of Measures/Activities/Data Points in the Program	24	
Number of SOPs Missing	0	

Eighty-five percent (85%) of the results reviewed in Program 526 were calculated accurately according to guidelines outlined the SOPs. Accuracy could not be determined for two results (10%) due to the lack of backup documentation. One measure (5%) was not reported as the events were administered by previous staff and result documentation could not be located. Five measures were reported accurately to the City Manager but the changes could not be made to the financial system.

See [Appendix 1](#) for a complete breakdown of accuracy statistics by reported result.

Result(s) Unable to Verify:

Activity 526400 to coordinate the annual safety fair could not be verified. Attendance was counted by the program manager who periodically walked through the crowd with a clicker counter. No backup documentation exists to verify. The audit recommends the program investigate other methods of tracking and calculating attendance which can produce support documentation. The presence of support documentation will allow the program to evaluate the final results before reporting the figures to the City Manager.

Activity 526320 to provide support to the Sunnyvale Family Child Care Network (SFCCN) is the second activity that could not be verified. The program kept a log but no other documentation was available to support the log. SFCCN officers are volunteers and could not provide a full set of meeting minutes or sign-in sheets to verify staff support or meeting attendance. Since SFCCN is managed by volunteers, program staff will need to be proactive about collecting copies of attendance sheets, speaker advertisements, or developing other verification methods such as acquiring a signature from a SFCCN officer for each event attended or supported.

Other Accuracy Issue(s):

Product counts for the following five activities are incorrect in the financial system:

Charge Code	Charge Code Title
526100	Provide Information, Referral and Support to Child Care Providers
526200	Provide Information, Referral and Support to Seekers of Child Care and Youth and Family Resources
526300	Sponsor Child Care Provider Training Sessions
526310	Develop and Maintain Child Care Provider Recognition for Professional Development and High Quality Programs
526430	Conduct Advocacy on Issues Related to Youth, Families and Child Care

Staff attempted to correct the figures in financial system but incorrectly filled out the forms submitted to the Department of Finance during the last reporting period. Handwritten corrections on the year-end report submitted to the City Manager were accurate but changes can no longer be made in the financial system as the reporting year is closed.

Language

Citywide Survey: Program 526 had one question on the citywide survey that should have read: “Sunnyvale community members seeking child care in Sunnyvale access satisfactory care.” Instead, the citywide survey asked respondents to rate “access to affordable quality child care.” The program reported the survey results, but noted the difference in text on the year-end report submitted to the City Manager.

Inaccurate Representation: The text for *Activity 526110 – Collaborate with Other Organizations to Develop and Enhance Child Care and Early Education Resources* does not represent the intent of the program which is to enhance outside collaborations with all local service providers sharing the same mission as the program. The audit recommends that the measure text be changed to: "Promote and support quality child care, early education, and youth & family programs by developing or strengthening collaborations with outside organizations providing such services."

Internal Surveys: The phrase: “Participants rating *[insert subject]* as ‘Good’ or ‘Excellent’” as a product definition does not reflect how the result should be reported — as a percentage or as a tally. Staff calculating the measure may report the wrong number if they do not refer to the SOP prior to the calculations. Changing the definition

text to: "Percent of survey responses rating [insert subject] as 'Good' or 'Excellent,'" clarifies any ambiguity.

Documentation/Data Integrity

Missing Surveys: Program measure 3 was not reported as the events occurred before current staff was hired and the surveys could not be located. The audit makes no recommendations to address the issue as current staff is highly organized and has produced all surveys administered during their tenure for other measures.

Attendance at the Health and Safety Fair: How to count fair attendees has been a discussion topic for several years. The reported figure for Activity 526400 was derived by the Youth and Family Resources Manager walking through the event several times throughout the day with a clicker counter. The measure was not verified as only one handwritten number could be provided as backup. The audit recommends working with the auditor to determine new ways to count attendance flowing through the event and the intervals needed between counts. At minimum, the program should create a sheet to record counts by each time interval determined.

Sunnyvale Family Child Care Network - SOP: Activity 526320 tracks staff support given to child care providers participating in Sunnyvale Family Child Care Network. The reported product is an "activity supported," but the product definition lists scheduling workshops, organizing guest speakers, attending meetings, and applying for grants as product examples. It is unclear from the SOP whether staff should count all activities supporting an event (i.e. scheduling, organizing speakers, and staff attendance) as an event (one product) or by individual support activity for each event (three products in this example).

Sunnyvale Family Child Care Network – Missing Backup Documentation: As mentioned in the accuracy section above, support given to the Sunnyvale Family Childcare Network was tracked on a log, but back-up documentation was not gathered from the events. The volunteer officers for the network could not provide a full set of meeting minutes or sign-in sheets for the fiscal year. Because the network is comprised of volunteers, program staff will need to be diligent about collecting supporting documentation at the events.

Child Care Provider Sessions – Sign-in Sheets: Child care provider training workshops are produced as a collaborative effort with the Sunnyvale Library. The attendance figure reported in activity 526100 is from a February 10 session that occurred before current staff was hired. Attendance was tracked by putting a "check mark" next to handwritten names on the RSVP list. The program needs to create a formal form where RSVP names are typed and presented next to a signature box that can be signed at the event.

Documentation Procedures (SOP) – Product Definition: Written SOPs were complete and available for all measures. However, some instructions on how to define and count products need to be improved. For example, the SOP for the Health and Safety Fair does not specify that a clicker counter should be used to count attendance, neither does it specify at what intervals the manager should count attendance (i.e. every 15 minutes, 30 minutes, 60 minutes, or 90 minutes). The SOP for the activity to support the Sunnyvale Family Child Care Network defines products as scheduling meetings, organizing speakers, and attending the meeting, but it does not specify if one product or three products are reported if staff attends a staff-scheduled meeting which included a staff-coordinated guest speaker.

Documentation Procedures (SOP) – Reference: The SOP for program measure #7 does not reference that the number reported is the product cost for activity 526100.

Integration

Documentation appears to be well integrated into program workflow but tracking and calculations methods are manual. The Information Technology Department will be consulted in the implementation phase to automate several of the program's reporting systems.

Other

Modify Product Definition to Increase Information Provided: The pocket guide updating activity (526420) defines a pocket guide update as the product and reports "1" for the single update done each year. Defining the product for this activity as "1" duplicates the expenditure figure in the product cost line and limits the amount of information provided. The audit suggests the program consider reporting the number of paper guides produced plus one product for the website. Reporting the number of items produced will allow the financial system to calculate a cost for the work effort by product.

Incorrect Data Included in the Calculations: Incorrect data was included in the calculations for one measure and one activity. Program measure #5 reports the satisfaction of child care seekers with the support received from program staff. Calculations for the reported result included data from three child care provider surveys which are similar in appearance.

The Child Care Wish List website was counted as a recognition product in activity 526310 when it should be tracked as a support product to child care providers in activity 526100. Activity 526100 reports the number of providers receiving services, not the number of services provided. The program will need to define how support for the wish list should be measured and reported in activity 526100.

Survey Calculations – Program Specific: In several cases the program converted the five step qualitative scale (Excellent to Very Poor) into a quantitative five point scale and then reported the average score from the surveys as a percentage of the total points possible on the survey. In some cases, the SOPs specified this methodology. In other cases, the average was used when the SOP specified reporting the percentage of Excellent and Good from the total number of responses received. The differences in the results reported from both methodologies were not large enough to be outside the margin of error allowed to verify the results as accurate. However, differences seen in this audit and the two other audits being conducted simultaneously bring up several citywide issues that need to be addressed.

Citywide Survey Calculations Standards: Current and previous performance result audits show several different methodologies are being used throughout the City to calculate and report survey results. To improve consistency and the comparability of the results reported in different programs, the City should standardize the scale used on surveys, how the surveys are administered, and how results are calculated and reported.

AUDIT CONCLUSION

The audit makes 28 recommendations to address the findings discussed above. A detailed list of findings and recommendations is located in Appendix 2.

ACCURACY STATISTICS BY REPORTED RESULT:

AUDIT STATISTICS		
Number of Results - Reported Within 3% & 5%	17	85%
Number of Results - Not Reported Within 3% & 5%	0	0%
Number of Results - Not Able to Verify	2	10%
Number of Results - Not Reported	1	5%
Total Number of Measures/Activities Reviewed	20	100%
Number of Results Not Audited	4	
Total Number of Measures/Activities/Data Points in the Program	24	
Number of SOPs Missing	0	

Program 526 - Youth, Family and Child Care Resources (FY 2006-07)

Meas#	Type	Measure	Data Point	SOP Missing	Reported Result	Auditor Calculation	Accurate within	
							Y/N	+/-
1	P	Number of licensed child care slots shall increase by 2% each year until Sunnyvale achieves 10,000 child care slots	Percent Increase In Number of Child Care Slots	No	2.850%	2.853%	Yes	
			Number of Child Care Slots		6,634.00	6,634.00	Yes	
2	Q	Sunnyvale community members seeking child care in Sunnyvale access satisfactory care.	Percent Accessing Satisfactory Care	No	36.000%	36.000%	Yes	
3	Q	Surveyed participants rate Youth, Family and Child Care Resources sponsored events, (e.g. Health and Safety Fair), and trainings for child care providers and parents as "good" or "excellent".	Percent of Participants Rating Trainings as "Good" or "Excellent"	No	N/A	N/A	N/A	
4	Q	Child Care Advisory Board Members rate staff support as "good" or "excellent".	Percent Rating Staff Support as "Good" or "Excellent"	No	98.710%	100.000%	Yes	(1.3%)
5	Q	Surveyed seekers of child care rate staff support as "good" or "excellent".	Percent Rating Staff Support as "Good" or "Excellent"	No	97.220%	95.000%	Yes	2.3%
6	F	Actual total expenditures for Youth, Family and Child Care Resources will not exceed planned program expenditures.	Total Program Expenditures	No	\$ 192,928.00	\$ 192,928.26	Yes	
7	CE	The cost to serve a child care provider does not exceed the planned costs.	Cost Per Provider	No	\$ 104.76	\$ 104.76	Yes	

SDP	Activity	Charge Code	Charge Code Title	Product Title	SOP Missing	Reported Result	Auditor Calculation	Accurate within	
								Y/N	+/-
1	1	526100	Provide Information, Referral and Support to Child Care Providers	A Provider Served	No	97 and 79	78.00	Yes	1.3%
1	2	526110	Collaborate with Other Organizations to Develop and Enhance Child Care and Early Education Resources	A Collaboration Developed or Enhanced	No	7.000	7.000	Yes	
2	1	526200	Provide Information, Referral and Support to Seekers of Child Care and Youth and Family Resources	A Seeker Served	No	442 and 210	sample	Yes	2.9%
2	2	526210	Provide Child Care Referral and Support to Businesses	A Business Supported	No	2.000	2.000	Yes	
3	1	526300	Sponsor Child Care Provider Training Sessions	A Training Session Attendee	No	45 and 44	44.000	Yes	
3	2	526310	Develop and Maintain Child Care Provider Recognition for Professional Development and High Quality Programs	A Recognition Activity Completed	No	220 and 3	3.000	Yes	
3	3	526320	Support Activities of the Sunnyvale Family Child Care Network	An Activity Supported	No	11.000	NATD	NATD	
3	4	526330	Staff the Child Care Advisory Board	A Meeting Held	No	6.000	6.000	Yes	
4	1	526400	Coordinate Annual Health and Safety Fair	An Attendee	No	1,478.000	NATD	NATD	
4	2	526410	Conduct Outreach to Youth and Families	An Outreach Activity	No	0.000	0.000	Yes	
4	3	526420	Update the City's "Guide to Frequently Requested Services"	A Pocket Guide Update (Web Site or Print)	No	1.000	1.000	Yes	
4	4	526430	Conduct Advocacy on Issues Related to Youth, Families and Child Care	A Piece of Legislation Advocated For or Against	No	8 and 2	2.000	Yes	
5	4	526500	Management and Supervisory Services	A Work Hour	Not Audited	---	---	---	---
5	2	526510	Administrative Support	A Work Hour	Not Audited	---	---	---	---
5	3	526520	Staff Training and Development	A Training Hour	Not Audited	---	---	---	---
98	99	526980	Program-wide Allocation	None	Not Audited	---	---	---	---

Program 526 - Youth, Family and Child Care Resources (FY 2006-07)												
Meas#	Type	Measure	Data Point	SOP Missing	Reported Result	Auditor Calculation	Accurate within 3%		Findings	Recommendations	Department Response	Disposition
							Y/N	+/-				
1	P	Number of licensed child care slots shall increase by 2% each year until Sunnyvale achieves 10,000 child care slots	Percent Increase In Number of Child Care Slots	No	2.850%	2.853%	Yes		None.	---	N/A	N/A
			Number of Child Care Slots		6,634.00	6,634.00	Yes		None.	---	N/A	N/A
2	Q	Sunnyvale community members seeking child care in Sunnyvale access satisfactory care.	Percent Accessing Satisfactory Care	No	36.000%	36.000%	Yes		The average rating for access to affordable quality child care on a 100 point scale was reported from the 2007 Citizen Survey as a percentage. Other programs are calculating similar customer satisfaction measures by using the percentage of "Excellent," "Good," and sometimes "Fair" responses for the questions.	1 The responses used to calculate satisfaction measures should be standardized throughout the city (i.e. count only excellent and good responses for the measure or count excellent, good, and fair responses). Calculation steps on the SOP for this measure should be updated when the citywide calculation standard is determined.	Will implement to citywide standards	Implemented during FY 2008/2009 Operating Budget Review.
									The question asked on the survey was "access to affordable" childcare instead of "access to satisfactory care."	---	N/A	N/A
3	Q	Surveyed participants rate Youth, Family and Child Care Resources sponsored events, (e.g. Health and Safety Fair), and trainings for child care providers and parents as "good" or "excellent".	Percent of Participants Rating Trainings as "Good" or "Excellent"	No	N/A	N/A	N/A		Surveys administered by previous staff could not be located to calculate this measure.	---	N/A	N/A
									Result calculation in the SOP does not match the measure text. It instructs staff to assign values to the ratings and calculate the average score. The reported result should be the percentage of "good" and "excellent" responses received from all survey questions.	2 Work with auditor to set up spreadsheets and document the calculation methodology in the SOP.	Will implement.	Implement.
										3 Consider changing the data point title to: "Percent of 'Excellent' and 'Good' survey responses."	Will implement.	Implemented during FY 2008/2009 Operating Budget Review.
4	Q	Child Care Advisory Board Members rate staff support as "good" or "excellent".	Percent Rating Staff Support as "Good" or "Excellent"	No	98.710%	100.000%	Yes	(1.3%)	Result calculation does not match the measure text. Staff assigned values to the ratings and calculated the average score. The reported result should have been the percentage of "good" and "excellent" responses received from all survey questions.	4 Work with auditor to set up spreadsheets and document the calculation methodology in the SOP.	Will implement.	Implement.
										5 Consider changing the data point title to: "Percent of 'Excellent' and 'Good' survey responses."	Will implement.	Implemented during FY 2008/2009 Operating Budget Review.
5	Q	Surveyed seekers of child care rate staff support as "good" or "excellent".	Percent Rating Staff Support as "Good" or "Excellent"	No	97.220%	95.000%	Yes	2.3%	Result calculation does not match the measure text. Staff assigned values to the ratings and calculated the average score. The reported result should have been the percentage of "good" and "excellent" responses received from all survey questions.	6 Work with auditor to set up spreadsheets and document the calculation methodology in the SOP	Will implement.	Implement.
										7 Consider changing the data point title to: "Percent of 'Excellent' and 'Good' survey responses."	Will implement.	Implemented during FY 2008/2009 Operating Budget Review.
									Responses from three "New/Potential Provider" surveys were mistakenly included in the result calculations.	8 Double check that data is correct before calculating result.	Will implement.	Implement.
									One survey respondent marked both the excellent and good boxes for a question. The SOP is not specific if the higher or lower response should be used to calculate the result.	9 The city should standardize whether the higher or lower response is used to tabulate results when two boxes are checked on a customer satisfaction survey. The SOP should for this measure needs to be updated when the standard is established.	Will implement to citywide standards	Implement.

Meas#	Type	Measure	Data Point	SOP Missing	Reported Result	Auditor Calculation	Accurate within 3%		Findings	Recommendations	Department Response	Disposition	
							Y/N	+/-					
6	F	Actual total expenditures for Youth, Family and Child Care Resources will not exceed planned program expenditures.	Total Program Expenditures	No	\$ 192,928.00	\$ 192,928.26	Yes		None.	--- None.	N/A	N/A	
7	CE	The cost to serve a child care provider does not exceed the planned costs.	Cost Per Provider	No	\$ 104.76	\$ 104.76	Yes		The SOP does not indicate that this measure reports the product cost from activity 526100.	--- Update the SOP to indicate that the number reported is the product cost from activity 526100.	This measure was deleted for FY 2008/2009.	N/A	
SDP	Activity	Charge Code	Charge Code Title	Product Title	SOP Missing	Reported Result	Auditor Calculation	Accurate within 5%		Findings	Recommendations	Department Response	Disposition
								Y/N	+/-				
1	1	526100	Provide Information, Referral and Support to Child Care Providers	A Provider Served	No	97 and 79	78.00	Yes	1.3%	Program staff tried to correct a reporting error in the last fiscal period (13) but incorrectly filled out the forms. Corrections were handwritten on the period 14 report submitted to the city manager but the financial system was closed for the year. The error will continue to be reflected in budget documents.	10 Make the bulk of corrections to the financial system in or before period 12 so further corrections can be made in period 13 if necessary.	Will implement.	Implement.
										Results are manually tabulated from a paper log filled out by program staff to track childcare providers receiving support.	11 Work with the auditor and the IT department to automate the system.	Will explore with auditor and IT Department.	Implement.
										The Child Care Wish List is a mechanism to provide child care facilities with direct donation support. It is not a recognition activity. Time and products associated with the wish list should be tracked in this activity instead of being tracked in activity 526310 for recognition programs.	12 Define how wish list products should be counted and update the SOP.	Will implement.	Implement.
1	2	526110	Collaborate with Other Organizations to Develop and Enhance Child Care and Early Education Resources	A Collaboration Developed or Enhanced	No	7.000	7.000	Yes		The measure text needs to be generalized to capture the true intent of the program which is to strengthen collaborative relationships with entities providing childcare, youth, and family related services to the residents of Sunnysvale.	13 Change measure text to capture the true intent of the program. Suggested change: "Promote and support quality child care, early education, and youth & family programs by developing or strengthening collaborations with outside organizations providing such services."	Will implement.	Implement.
										Event flyers or agendas were not formally kept as backup documentation but happened to be available for auditor review.	14 Create a filing system and update the SOP to ensure new staff will know to save event flyers and agendas as backup documentation. The system used to track outreach programs at WPCP can be used as a model.	Will make an appointment with WPCP staff to review its system and implement as appropriate.	Implement.
2	1	526200	Provide Information, Referral and Support to Seekers of Child Care and Youth and Family Resources	A Seeker Served	No	442 and 210	sample	Yes	2.9%	Program staff tried to correct a reporting error in the last fiscal period (13) but incorrectly filled out the forms. Corrections were handwritten on the period 14 report submitted to the city manager but the financial system was closed for the year. The error will continue to be reflected in budget documents.	15 Make the bulk of corrections to the financial system in or before period 12 so further corrections can be made in period 13 if necessary.	Will implement.	Implement.
										Results are manually tabulated from a paper log filled out by program staff to track childcare seekers receiving support.	16 Work with the auditor and the IT department to automate the system.	Will explore with auditor and IT Department.	Implement.
2	2	526210	Provide Child Care Referral and Support to Businesses	A Business Supported	No	2.000	2.000	Yes		Results are manually tabulated from a paper log filled out by program staff to support given to businesses.	17 Work with the auditor and the IT department to automate the system.	Will explore with auditor and IT Department.	Implement.
										No contact information was kept on the log.	18 Create a system to collect support documentation. Support documentation can be as simple as contact information cells on the automated log or paper files such as agendas, event flyers, meeting minutes, etc.	Will implement.	Implement.

SDP	Activity	Charge Code	Charge Code Title	Product Title	SOP Missing	Reported Result	Auditor Calculation	Accurate within 5%		Findings	Recommendations	Department Response	Disposition
								Y/N	+/-				
3	1	526300	Sponsor Child Care Provider Training Sessions	A Training Session Attendee	No	45 and 44	44.000	Yes		Attendance was tracked by putting a "check" next to names on a handwritten RSVP list and crossing out the names of providers not attending. In some cases, it is difficult to tell the difference between the checks and the names crossed out.	19 Develop a new RSVP form where names can be typed and there is space for attendees to sign beside their names at the events. Data entered chronologically can be sorted later if the forms are developed in Excel.	Implemented as of September 2007.	Implementation will be verified during the follow-up audit.
3	2	526310	Develop and Maintain Child Care Provider Recognition for Professional Development and High Quality Programs	A Recognition Activity Completed	No	220 and 3	3.000	Yes		The measure was calculated according to the SOP but the Child Care Wish List product is a mechanism to provide child care facilities with direct donation support; not a recognition activity. Time and products associated with the wish list should be tracked in activity 526100 for support given to child care providers.	20 Define how wish list products should be counted and update the SOP for activity 526100 to track wish list support given to child care providers.	Will implement.	Implement.
										Program staff tried to correct a reporting error in the last fiscal period (13) but incorrectly filled out the forms. Corrections were handwritten on the period 14 report submitted to the city manager but the financial system was closed for the year. The error will continue to be reflected in budget documents.	21 Make the bulk of corrections to the financial system during or before period 12 so further corrections can be made in period 13 if necessary.	Will implement.	Implement.
3	3	526320	Support Activities of the Sunnyvale Family Child Care Network	An Activity Supported	No	11.000	NATD	NATD		The program noted products on a log but did not collect back-up documentation to support the reported figures.	22 Program staff should be proactive about collecting copies of attendance sheets, speaker advertisements, and/or any other items that can support the product numbers written on the log since SFCCN officers are volunteers.	Because SFCCN officers facilitate all monthly meetings, City staff has no control over whether SFCCN takes attendance or write up meeting minutes. Instead, staff will implement auditor's suggestion to create a summary sheet of activities, announcements, and attendance. City staff will provide the summary sheet to SFCCN and request a signature from an officer to verify the information on the summary sheet is accurate.	Implementation will be verified during the follow-up audit.
										The SOP defines what to count but not how to count it. For example, planning monthly meetings, scheduling speakers, and attending monthly meetings are all defined as products. How many products should be counted if staff attends a meeting that they helped planned where an outside speaker is scheduled to present - 1 or 3?	23 Update the SOP to be specific about how to define and count products.	Will implement.	Implement.
3	4	526330	Staff the Child Care Advisory Board	A Meeting Held	No	6.000	6.000	Yes		None.	-- None.	N/A	N/A
4	1	526400	Coordinate Annual Health and Safety Fair	An Attendee	No	1,478.000	NATD	NATD		The youth and family services manager counted attendees by walking through the event several times throughout the day with a clicker counter.	24 Brainstorm with the auditor about new ways to count attendees at the next event. The combination of two systems may increase counting accuracy. For example, order 1500 literature bags to hand out at the event and then every hour walk through the event with a clicker and count the number of people not holding bags. At the end of the event sum the number of bags distributed with the number of people counted with the clicker for the total attendance figure. The auditor can also help the program determine the average length of stay per person which dictates the interval needed between clicker counts.	Will discuss with auditor and implement new way to count attendees.	Implement.
										The SOP defines what to count but not how to count it. For example, the SOP does not specify that a clicker counter should be used nor does it specify at what intervals the manager should count attendance (i.e. every 15 minutes, 30 minutes, 60 minutes, or 90 minutes).	25 Update the SOP after a counting method has been determined.	Will implement.	Implement.
4	2	526410	Conduct Outreach to Youth and Families	An Outreach Activity	No	0.000	0.000	Yes		The SOP defines what to count but not how to count it.	26 The SOP needs to be specific about how to count products.	Will implement.	Implement.

