



# City of San Antonio

## Agenda Memorandum

**File Number:**18-2463

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**Agenda Item Number:** 4.

**Agenda Date:** 3/20/2018

**In Control:** Audit and Accountability Committee

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### **AUDIT COMMITTEE SUMMARY**

**March 20, 2018**

#### **Audit of Pre-K 4 SA Monitoring of Competitive Grants**

Report Issued November 6, 2017

### **Audit Objective**

Determine if awarded City grants are monitored to ensure appropriate use of grant dollars.

### **Background**

In 2012, voters approved the development of Pre-K 4 SA to provide high quality pre-kindergarten services for 4-year olds in the San Antonio area. The department is funded by a 1/8 cent sales tax and had a FY2016 budget appropriation of \$38.8 million and a FY 2017 budget of \$47.6 million. A department goal is to provide competitive grants to increase the number of 4-year olds who would benefit from high quality early childhood education services.

In 2016, the first round of competitive grants was awarded to 15 agencies totaling approximately \$4.2 million. Grants were awarded to three categories of education facilities, Public/Charter, Private/Parochial, and Child Development Centers (CDCs).

Public/Charter and Private/Parochial education facility grants are used to expand the length of the school day, decrease the ratio of students to teachers, provide professional development and family engagement services, purchase technology, and provide classroom and outdoor materials. (CDCs) receive services to include enhancements to indoor and outdoor materials, accreditation and professional development, additional technology, and curriculum.

Pre-K 4 SA staff is responsible for monitoring the competitive grants awarded. Performance measures are monitored on a monthly basis. Additionally, annual site visits are performed to validate the performance measure information agencies submit.

### **Audit Scope and Methodology**

The scope included initial grant proposal documents for the 2016-2017 school year and renewal documents for the 2017-2018 school year. We reviewed Pre-K 4 SA's grant recipient monitoring procedures. In addition, we reviewed reimbursement payments made to grant recipients for proper

support and approval. Finally, we reviewed purchases were authorized, received, and appropriately documented.

## **Audit Conclusions**

Pre-K 4 SA City grants are sufficiently monitored to ensure appropriate use of grant dollars. Pre-K 4 SA has monthly and annual monitoring procedures in place for grant recipients. Monitoring efforts are timely, inclusive of key grant terms and sufficiently documented. In addition, reimbursement payments made to Public/Private School Districts were properly supported and approved. Finally, school materials and supplies purchased by Pre-K 4 SA for Child Care Development Centers (CDCs) were authorized and properly supported.

As we had no findings, we made no recommendations.