



**Department of
Education**

Chancellor Richard A. Carranza

Danya Labban

Auditor General

September 9, 2019

Mr. Kenrick Sifontes
Audit Director
Office of the State Comptroller
Division of State Government Accountability
123 William Street
New York, NY 10038

**Re: Status Update on Recommendations in the OSC's Audit
Report of the DOE's Oversight and Monitoring of the
Universal Pre-Kindergarten Program (2016-N-7)**

Dear Mr. Sifontes:

This letter constitutes the New York City Department of Education's (DOE) status update on recommendations made by the Office of the State Comptroller (OSC) on the DOE's Oversight and Monitoring of the Universal Pre-Kindergarten Program.

The DOE is providing the following update on the status of these recommendations:

- 1. Ensure that UPK providers comply with the Law, Regulations, and Health Code to promote a safe and healthy environment for UPK program students.**

In addition to continuing the protocols that are already in place to monitor health and safety conditions in pre-K programs, the DOE has established a new staff team (Policy Support Group) charged with supporting and monitoring programs to promote health and safety practices aligned to applicable laws and regulations and the health code. This Policy Support Group has over 30 staff, along with seven supervisors, and is slated to make approximately 4,800 visits specifically focused on proactive health and safety monitoring to contracted programs over the course of the 2019-2020 school year (in addition to approximately 40,000 support and coaching visits made by other DOE staff). The purpose of these visits will be to evaluate health and safety practices and to support programs in establishing sustainable systems to self-monitor against these standards between DOE visits. The DOE is employing a data-driven approach, inclusive of past violations history, to determine which programs will be prioritized for heightened supports.

Date of Implementation: Ongoing

2. Work with the DOHMH to align the Health Code requirements governing center-based and school-based programs.

The DOE has an ongoing partnership with the DOHMH and will continue conversations to better align the requirements across Article 43 and Article 47 over the next 12 months. The DOHMH recently made changes to both Article 43 and 47 of the NYC Health Code to require Epinephrine auto-injectors on site at all school-based and center-based programs serving early childhood ages and that every child up until the age of five must have the influenza vaccine. Both recent updates of auto-injectors and influenza were a move towards alignment of the Health Code Requirements governing center-based and school-based programs. The DOE will continue conversations with DOHMH about other areas where Article 43 and Article 47 can come into better alignment over the next year. Proposed changes must go through a public review process and be passed by the NYC Board of Health to become fully adopted into the NYC Health Code.

Date of Implementation: Currently planning for future implementation.

3. Ensure that supervisors periodically review operational checklists for accuracy and completeness and that follow-up actions are clearly communicated to programs and documented within the checklist.

Building on improvements from the last two years, the “Operations Checklist” has now been transitioned to a web-based system to provide ease of access and data entry for Policy Support team members. The data system will continue to require users (team members on the Policy Support Group) to enter information for every field and enable managers to review completed logs for quality. The system will continue to automatically generate emails to programs with a copy of the completed form, a summary of indicated items, and resolution steps to be taken by the program to resolve indicated items. Policy Support team members will be able to view outstanding indicated items and enter updates as they work with programs to resolve them. With these updates, we believe we have now implemented this recommendation.

Date of Implementation: September 1, 2019

4. Ensure that all required fire drills are conducted at the required times and that fire drill logs are properly maintained.

We continue to require all contracted programs to certify that they have completed their monthly fire drill when they submit monthly invoices for payment. We are also regularly reviewing fire drill logs during onsite health-and-safety visits. Finally, the Division of Early Childhood Education (DECE) is working closely with the Office of Safety and Youth Development

(OSYD) to ensure that all District School and Pre-K Center fire drills are being captured in their data system.

Date of Implementation: Ongoing

- 5. Create a uniform, written safety plan template for contracted providers, including all components required by the Health Code, and ensure that safety plans submitted to the DOE contain all required elements before being approved.**

The DECE is working closely with OSYD and DOHMH to analyze the components and formatting that would be required to create a single template for both the DOE and DOHMH safety plan requirements by summer 2020.

Date of Implementation: Currently planning for future implementation.

- 6. Follow up on the instances cited in this report where providers did not submit sufficient support for the amounts claimed on their End-Year Fiscal Reports.**

DOE has continued to reach out to vendors that were unable to provide documentation for expenses incurred in the 2015-16 school year during the audit. Unfortunately, not all records have been provided. To prevent future reoccurrence, the vendors that could not provide full documentation of expenses will receive targeted training and support during the fall of 2019 (in the form of an in-person site visit) to ensure that they are implementing a record-keeping system in accordance with the requirements of their contract with the DOE. In addition, these vendors may be selected for full review of future end-year expenditure reports, in accordance with the implementation of the recommendation below.

Date of Implementation: June 30, 2019

- 7. Perform full reviews of End-Year Fiscal Reports on a sample basis. Request and review documentation to confirm that the expenses claimed by contracted UPK providers are supported.**

DOE is on track to begin implementing full annual financial review of a selection of contracts in the 2020-2021 school year.

Date of Implementation: Currently planning for future implementation.

8. Expand the categories routinely reviewed to provide greater coverage for the expenses incurred.

We have continued to increase the amount of documentation we request each year. For the 2018-2019 school year, the DOE collected the following documentation from every contracted Pre-K program:

- Proof of occupancy / facility costs (lease/rent agreement)
- Proof of administrative consultant costs
- Proof of instructional consultant costs
- Proof of minor maintenance costs
- Furniture and equipment inventory log
- Signed salary agreements for lead teachers
- Proof of start-up construction costs (if applicable)
- Proof of start-up furniture and materials costs (if applicable)

For the 2019-2020 school year, we plan to collect the above documentation categories again, as well as at least some of the following additional categories:

- Proof of instructional field trip costs
- Proof of insurance costs
- Proof of furniture and equipment purchase, rental, and repair costs
- Proof of family involvement costs

Date of Implementation: June 1, 2019

The DOE's efforts outlined above effectively address the report's recommendations.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Danya Labban', with a long horizontal flourish extending to the right.

Danya Labban
Auditor General