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CITY OF YONKERS
DEPARTMENT OF INSPECTOR GENERAL

**PERIODIC REPORT OF GRANT FUNDING FOR
COMMUNITY BASED ORGANIZATIONS**

To: Mayor Mike Spano
Mike Khader, City Council President
Members of the Yonkers City Council
Vincent Spano, Yonkers City Clerk

From: Brendan J. McGrath, Inspector General

Re: Grant Inspection and Review Report for
Today's Students Tomorrow's Teachers

Date: June 13, 2019

A handwritten signature in black ink, appearing to be "B. McGrath", written over the "From:" line.

This report is issued in response to City Council Resolution No. 52-2008 which directs the Inspector General to “develop an ongoing oversight program to monitor Community Based Organizations and other entities that receive grant funding from the City of Yonkers” and Resolution No. 94-2008 which directs the Inspector General to “move forward” with the plan that was submitted.

Summary of Findings and Recommendations

Founded in 1994 and chartered in 1999 as an education corporation by the Board of Regents of the University of the State of New York pursuant to Education Law §216, Today's Students Tomorrow's Teachers (“TSTT”), is a not for profit organization based in White Plains, New York. The core mission of the TSTT is to recruit, mentor, and train culturally diverse and economically challenged students from high school through college and place them as effective teachers and committed leaders who strengthen schools and communities.¹

¹ See, www.tstt.org.
See also, www.regents.nysed.gov/common/regents/files/214p12hed1%5B1%5D_0.pdf

Our review of the TSTT reveals that adequate financial controls were in place to insure that the Year 42 Community Development Block Grant (“CDBG”)², which extends from February 2016 to January 2017, in the amount of \$10,000, was used appropriately and in accordance with the agreement, dated December 14, 2016, between the City of Yonkers and the TSTT.

Organizational Overview

Chartered in 1999 as an education corporation by the Board of Regents of the University of the State of New York, the TSTT is a not-for-profit and tax exempt organization under 501(c)3 of the Internal Revenue Code, with its main office at 333 Westchester Ave., Ste. S-208, White Plains, New York 10601.

TSTT was founded by Bettye Perkins, Ed. D., in response to the increasing numbers of minority students without diplomas and the shortage of teachers of color.³ As such, TSTT was designed to recruit, mentor, and train, culturally diverse and economically challenged high school students through to college and place them as teachers who will result in strengthening their classrooms and communities. With approximately 430 high school student participants in New York, Connecticut, Virginia, and Massachusetts and 350 college student participants across the United States, 45% of the students are African American and 40% of the students are Hispanic/Latino. TSTT students are required to attain a “B+” by senior year and volunteer as tutors for two hours each week during the school year. During involvement in the program, high school students receive services to include tutor training, Scholastic Aptitude Test training, teacher mentorship, college visitations, career counseling and job placement assistance, and academic assistance.

TSTT has a staff of 8 to 10 employees and consultants and approximately 120 volunteers contributing to its mission. TSTT also has approximately 25 teachers and guidance counselors from the various schools that serve as teacher mentors and are paid small stipends for their efforts.

Moreover, TSTT boasts of a high school graduation rate of 95%, a college admission rate of 96%, and a college graduation rate of 70%, and has placed more than 165 college graduates who are now serving their communities as teachers. According to Dr. Perkins, the academic achievement increases for students of color when taught by teachers of color. Dr. Perkins continued that teachers of color serve as role models for their students.⁴

² Funding sources for Community Development Block Grants are received from the United States governments under Title 1 of the Housing and Community Development Act of 1974 and administered by the U.S. Department of Housing and Urban Development.

³ See, www.elsevier.com/locate/econedurev (page 1) states that “Minority teachers are underrepresented in American public Schools.”

⁴ See, Boser, U. (2011). *Teacher Diversity Matters: A State-by-State Analysis of Teachers of Color*. Washington, D.C.: Center for American Progress states that, “... Teachers of color serve as role models for students, giving them a clear and concrete sense of what diversity in education ... looks like. A recent review ... shows that students of color do better on a variety of academic outcomes if they’re taught by

As for the Yonkers School District, the TTST program model is delivered through a variety of mentoring and training activities to students in selected District Schools. This CDBG was applied to students from Gorton High School who participated in the TSTT Eight Year Full Circle Teacher Preparation Program (“Program”) by attending training workshops, completing peer tutoring services, and teacher shadowing and co-teaching experiences. Students also took part in Scholastic Aptitude Test preparation training and visited area colleges. Senior students received college interview preparation classes and participated in summer internships.

Grant Summary

According to the documentation provide by the TSTT and the Yonkers Department of Planning and Development, total revenue and support for the TSTT for fiscal year ending September 30, 2017, totaled approximately \$1,000,000 in revenue, with more than \$740,000 from program fees⁵ and approximately \$140,000 from foundation and corporate grants, which included the CDBG issued by City of Yonkers to be used primarily for the reimbursement of salaries and fringe benefits.

In response to the February 2017 request of the TSTT for the CDBG amount of \$10,000 to serve primarily as reimbursement for staff payroll and fringe benefits and program expenses, the City of Yonkers issued payment to the TSTT by check dated March 24, 2017. Documentation submitted to the City of Yonkers indicates that the \$10,000 CDBG was applied to the following expenditures:

\$ 7,971.00	Personnel Services (Salaries and Wages)
\$ 779.00	Fringe Benefits
\$ 250.00	Consultant Contracted Services
\$ 1,000.00	Program Expenses, consisting of Rental of Space and Miscellaneous Items
<hr/>	
\$ 10,000.00	

Site Visit

On January 22, 2019 members of this office met with Dr. Bettye Perkins, President and Chief Executive Officer, John Perkins, Chief of Staff and Brian Marable, Regional Program Manager. TSTT’s administrative office appeared to be neat and orderly. During our meeting, we listened to a spirited and enthusiastic description of the necessity of the services that TSTT provides and the successes as a result. Note that the

teachers of color.” See also, www.newyork.edtrust.org, October 2017 publication states that “New York must do a better job improving equitable access to strong educators who are, well-prepared, well-supported, and diverse ...”

⁵ According to the financial statements for TSTT for fiscal years ending September 30, 2017 and 2016, TSTT earns a program fee for each student from a high school in Rockland, Westchester, Ulster and Rochester Counties of the State of New York, the town of Bridgeport Connecticut, and Prince William County of the State of Virginia whose students participate in the Teacher Career Development Program. TSTT funds the payment of the annual license fee and the accrued user model fee from program fees when it becomes due.

Program was administered was administered in Gorton High School and not the TSTT White Plains Office. Moreover, we were provided with documentation that sufficiently described the nature and mission of the Program.

Program Participants

According to the documentation submitted by the TSTT, including progress reports, 10 students participated in the Program during the 2016-2017 school year. TSTT described the students as economically challenged, between the ages of 13 and 21.

Under applicable HUD regulations, “Basically CDBG”, a publication from the HUD Office of Block Grant Assistance, dated November 2007, programs that receive funding must document that at least 51% of the program recipients are of low to moderate income.⁶ In 2012, 68% of the students of the Yonkers Public Schools were eligible for free lunches and another 7% of the students were entitled to reduced lunches.⁷ According to the Yonkers Department of Planning, those students participating in the free or reduced lunch programs were considered to come from families that are of low to moderate incomes.⁸ Last year, the Yonkers School District was approved by NYS Department of Education Child Nutrition Program to participate in the Community Eligibility Provision,⁹ due to its high percentage of economically disadvantaged students, enabling the District to serve all students breakfast and lunch at no charge.¹⁰

Internal Controls

This office found that the use of the CDBG and the TSTT’s internal controls were adequately supported by documentation submitted by the TTST and the Yonkers Department of Planning and Development. In response to our request, our office was presented with the corporate by-laws for TSTT which described the powers and duties of members of the board of directors, the qualifications and duties of its corporate officers, and the responsibilities of the various Board committees. It is the responsibility of the Board to designate to officers of the corporation consisting of Chairperson, Vice Chairperson, Secretary, Treasure, and Chief Executive Officer.

In further response to our request, our office was provided with TSTT’s accounting and processing procedures. According to these procedures, signed vouchers with supporting documentation are required for all invoices to be paid. It is the responsibility of the Chief Executive Officer to approve all vouchers up to \$20,000. The Treasurer’s signature is required for vouchers beyond that amount.¹¹ All approved

⁶ See also, <https://www.hudexchange.info/manage-a-program/acs-low-mod-summary-data/>

⁷ See, Profile, Yonkers City School District, and July 31, 2013.

⁸ See also, www.naviance.com in which a study concluded that a majority of students attending the Yonkers Public Schools come from low to moderate income families.

⁹ The Community Eligibility Program is a federal reimbursement program for high poverty schools to address hunger. See, hungersolutions.org. See also, www.yonkerspublicschools.org/domain/115.

¹⁰ See, yonkerspublicschools.org.

¹¹ According to Article 4 of the TSTT by-laws, among the responsibilities of the treasurer, an officer of the corporation, is to serve as the chairperson of the finance committee and shall have oversight of corporate funds, securities and investments, and the maintenance of full and accurate accounts of receipts and disbursements.

vouchers, along with supporting documentation are then forwarded to an outside accountant for processing. The outside accountant is responsible for preparing checks to be forwarded back to the TSTT offices for the necessary signatures. The Chief Executive Officer is authorized to sign all checks. However, for those amounts greater than \$20,000, the treasurer's signature is also required.

Additionally, our office was also provided with TSTT's employee manual covering both full-time and part-time employees and contains an organizational chart. Among the topics addressed are attendance and conduct policies, policies governing access to and maintenance of employee files, and employee disciplinary policies.

For its independent audit, TSTT retained the services of Marks Paneth, LLP, a professional accounting firm with offices located in Purchase, New York. The audit revealed that for the fiscal years ending September 30, 2017 and 2018, the TSTT was operating in conformity with accounting principles generally accepted in the United States of America.

Conclusion

Our review concludes that the TSTT and its Full Circle Teacher Preparation Program serves a very important function not only for the School District, but also for the entire Yonkers community. As such, this office finds that the \$10,000 CDBG was used appropriately in accordance with the agreement between the TSTT and the City of Yonkers.