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GRANT INSPECTION AND REVIEW

Organization: Community Planning Council of Yonkers, Inc.

Grant: CDBG YR 34: \$40,000

By: Philip A. Zisman, Inspector General *PAZ*

Date: November 20, 2009

REVIEW

Organization Overview

The Community Planning Council of Yonkers, Inc. ("CPCY") is an 89 year old not-for-profit planning and human services organization whose stated mission is to "ensure the continued development and equitable distribution of effective community services for all the people in the City of Yonkers." Its offices are located at 20 South Broadway.

CPCY sponsor's the Work Opportunity Referral for Kids ("WORK") Program, which has been partially funded by the City CDBG program.¹ WORK is a year round employment program that is open to youths 14 to 20 years old. The program links at risk youths and employers with the goal of helping youths prepare for the world of work and obtain a job. Youths who are ready for work are matched with appropriate employers for full-time, part-time, or seasonal positions.

¹ The City did not renew funding for CPCY in year 35 of the CDBG program (February 1, 2009 – January 31, 2010).

Other programs sponsored by CPCY include 55PLUS Yonkers, Adolescent Pregnancy Prevention & Services Program and Parents-As-Partners. CPCY is also an associate in the Yonkers Alliance for Community Benefits, Yonkers Community Health Coalition, Yonkers Safe & Drug Free Schools and the Community Advisory Council. In 2008, CPCY's annual budget was \$335,569.

Grant Summary

In year 34 of the CDBG program (February 1, 2008 – January 31, 2009), the CPCY received a \$40,000 grant for the WORK program, which had a total budget of \$94,987.² The City monies were budgeted as follows:

	\$ 25,394	Wages and Salaries
	\$ 5,831	Fringe Benefits
	\$ 3,220	Contract Services
	\$ 1,073	Program Supplies
	\$ 264	Telephone
	\$ 1,408	Printing
	\$ 2,810	Rental of Space
Total:	\$ 40,000	

Site Visit

On October 7, 2009, Deputy Inspector General Ed Benes and Senior Investigator Harvey Green met with Board Vice-President Renee Guy and Executive Director Gregory Arcaro in the organization's office. The office consists of one large room divided by a partial wall. There were three work stations with computers for staff.

Mr. Arcaro explained the office is open weekdays. With respect to the WORK program, youths seeking employment come to the office and meet with a program coordinator. The program coordinator has the applicant fill out an intake form and determines if work papers must be obtained. Based on the youth's age and experience, the coordinator sends them to pre-screened employers who have jobs available. Mr. Arcaro explained that since the start of the economic downturn, CPCY has had more difficulty placing younger applicants, because a great number of older, unemployed people are now looking for employment, and are willing to accept jobs and salaries which had previously been filled by younger applicants.

Payments

All payments submitted to the City for reimbursement under the grant were documented and consistent with the approved grant contract between the

² In addition to City CDBG funding, the WORK program received \$54,987 in Westchester County and United Way grants.

City and the CPCY. The salary payments were supported by computerized payroll schedules. The fringe benefits payments were supported by billings from the health insurance provider, insurance company and checks. All other payments were supported by invoices, statements and checks. We were able to confirm that un-cancelled checks submitted as supporting documentation had subsequently cleared through the bank, and thus met the policy and practice of the Department of Planning and Development that approves CDBG claims for reimbursement.

Program Participants

Grant recipients are required to submit to the City "Quarterly Progress Reports" that provide statistical information regarding the ethnicity and income levels of the persons who participated in grant funded programs. Under applicable federal HUD regulations, programs that receive funding must document that at least 51% of the program participants are from families with low to moderate incomes. During the grant year of February 1, 2008 through January 31, 2009, the CPCY submitted all of the required 4 progress reports and reported that they had contact with 802 youths and helped 203 obtain employment. Of the 203 youths who obtained employment, all were classified as low income.

We reviewed a print out of all youths receiving services during Grant Year 34 and a sample of intake sheets. We found that CPCY was properly documenting applicants' household income to satisfy HUD requirements.

Internal Controls

We found that all payments under the CDBG grant were supported by documentation and were consistent with the grant budget. There was a system of internal controls that would ensure that grant funds and other CPCY monies were properly expended. There is an external review of payments and monthly bank statements by two, independent Certified Public Accountants (CPA). One CPA performs quarterly, Quick Books reconciliations with the monthly bank statements. This ensures a review of the organization's income and expenses independent of agency personnel. The second CPA acts as the independent external auditor and reviews the books and records for accuracy and certification. We also found that CPCY had appropriate, written financial policies and procedures.

Conclusions

- The Community Planning Council of Yonkers, Inc. spent Year 34 CDBG funds in accordance with the approved grant budget. There was proper documentation submitted in support of CPCY payments under the grant.

- The CPCY's Quarterly Progress Reports were detailed and provided statistics to show how the programs were serving the targeted community and meeting specific objectives of the program.
- The CPCY has a system of internal controls in place that ensures the adequate safeguard of their funds.