

CITY OF ROCHESTER  
DEPARTMENT OF RECREATION AND YOUTH SERVICES  
FLOWER CITY AMERICORPS GRANT

Distribution: Lovely Warren, Mayor  
Dr. Cedric Alexander, Deputy Mayor  
Daniele J. Lyman-Torres, Commissioner/DRYS  
Tim Curtin, Corporation Counsel

Office of Public Integrity  
Date: November 15, 2018

## I. EXECUTIVE SUMMARY

In this review, the Office of Public Integrity (OPI) examined the Flower City AmeriCorps grant. In general, the results of the review indicate that Department of Recreation and Youth Services (DRYS) is operating the program in accordance with the requirements. We noted that DRYS utilized grant funding in full compliance with the terms of the agreement. All participant records were complete and accurate. The invoices paid were for allowable expenses and supported with proper documentation. The participants were properly exited from the City's payroll system upon the completion of the program and receipt of their final living wage allowance.

## II. BACKGROUND, OBJECTIVES, AND SCOPE

### A. Assignment

The Office of Public Integrity routinely conducts reviews of grants awarded to the City of Rochester. As part of our annual work program, we selected the Flower City AmeriCorps grant.

### B. Background

The Flower City AmeriCorps is a federally funded grant. The program focuses on economic opportunity, education, and healthy futures. It is a partnership between the City of Rochester Department of Recreation and Youth Services, the Rochester Public Library (RPL), and community agencies. The focus is on anti-poverty services in Rochester. The City's Department of Recreation and Youth Services administers the Flower City AmeriCorps program. The Corporation for National and Community Service (CNCS) awarded the grant to the City. CNCS is a federal agency whose mission is to engage citizens in meeting community and national challenges through service and volunteer action.

Participants are eligible to receive a living allowance and an education award. The Segal AmeriCorps Education Award is a benefit AmeriCorps members receive upon successful completion of their term of service. Members can use the award for college education costs. While the City pays AmeriCorps members the living allowance, they must apply online with CNCS for the education award upon completion of their service.

In 2015, the Corporation for National Community Service awarded the City a 3-year grant for the AmeriCorps program. The City matched this grant with additional funds. The total expended in Year 2 was \$ 439,033, \$294,468 in grant funding and \$144,565 in City funds.

C. Objectives and Scope

The purpose of the review was to determine if DRYS utilized the grant funding in compliance with the terms of the agreement, to determine that all expenses submitted for reimbursement are valid and substantiated by supporting documentation, and to determine that participants were eligible and met all requirements of the program. Twenty-two full time and eight half time AmeriCorps workers participated in Year 2 of the program. We performed detailed testing of participant files, invoices paid, and required reporting.

Management is responsible for establishing and maintaining a system of internal accounting and administrative control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate, informative reports that are fairly stated.

Because of inherent limitations in any system of internal accounting and administrative control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any system evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) and the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

III. RESULTS OF REVIEW

In general, the results of the review indicate that DRYS is in compliance with policies set forth by the CNCS and the City in the administration of the AmeriCorps program. The files are complete and accurate. We noted that



DRYS ensured that all participants met the requirements of eligibility and, if applicable, worked the hours required to receive the education award. We noted that administrative and internal controls are in place. The City of Rochester program administrators comply with prescribed policy requirements.

IV. DEPARTMENTAL RESPONSE

The response of the Department of Recreation and Youth Services to this report begins on the next page.



## City of Rochester

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Daniele Lyman-Torres  
Commissioner

To: Timothy R. Weir, Director of Public Integrity

From: Daniele Lyman-Torres, Commissioner

Date: November 9, 2018

Subject: Review of Flower City AmeriCorps Grant

On October 11, 2018 OPI delivered findings from a review of the Flower City AmeriCorps grant. That review presented no recommendations. The Department of Recreation and Youth Services acknowledges the receipt of the findings and will continue to operate the Flower City AmeriCorps grant funded program in full compliance with the policies set forth by the funder and the City.

