



INTERNAL AUDIT REPORT

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Town of Trumbull, CT

Performance Audit of the Trumbull Senior Center

September 16, 2010

Town of Trumbull
Office of The Financial/Accounting Controls Analyst



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Mr. Kenneth M. Martin, Jr., Chairperson
Board of Finance
Town of Trumbull
5866 Main Street
Trumbull, CT. 06611

Dear Mr. Martin,

I respectfully submit the enclosed report entitled **Performance Audit of the Trumbull Senior Center**.

The audit examines program performance and the operations of the Trumbull Senior Center.

The criteria selected for this performance audit represent standards, measures, expected performance, defined business practices, and the benchmarks against which performance is compared or evaluated as established by the **National Institute of Senior Centers**. These criteria identify the required or desired state or expectation with respect to the program or operation. The criteria selected for this performance audit provide a context for evaluating evidence and understanding the findings, conclusions, and recommendations included in this report.

The audit utilized the nine "**Minimum Standards for Senior Centers**" of purpose, community, governance, administration, program planning, evaluation, fiscal management, records & reports and facility.

I would like to thank the Director of the Senior Center Jean Ferreira and her staff for their assistance and cooperation during the audit process.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "James Henderson".

James Henderson
Financial/Accounting Controls Analyst

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I. Executive Summary

This performance audit uses the National Institute of Senior Centers self –assessment guidelines as a basis to determine if the Trumbull Senior Center is meeting its mission in a nationally accepted professional manner. The basis utilized is compliance with nine standards of senior center operations.

Standard 1: Purpose

A senior center shall have a written statement of its mission consistent with the senior center philosophy. It shall also have a written statement of its goals and objectives based on its mission and on the needs and interests of older adults in its community or service area. A senior center shall have written action plans that describe how its program will achieve goals and objectives. These statements shall be used to guide the character and direction of the senior center's operation and program.

Standard 2: Community

A senior center shall participate in cooperative community planning, establish service delivery arrangements with other community agencies and organizations, and serve as a focal point in the community. A senior center shall be a source of public information, community education, advocacy, and opportunities for older adults.

Standard 3: Governance

A senior center shall be organized to create effective relationships among participants, staff, governing structure, and the community in order to achieve its mission and goals.

Standard 4: Administration and Human Resources

A senior center shall have clear administrative and human resources policies and procedures that contribute to the effective management of its operation. It shall be staffed by qualified personnel paid and volunteer capable of implementing its program.

Standard 5: Program Planning

A senior center shall provide a broad range of group and individual activities and services that respond to the needs and interests of older adults, families, and caregivers in its community or service area.

Standard 6: Evaluation

A senior center shall have appropriate and adequate arrangements to evaluate and report on its operation and program.

Standard 7: Fiscal Management

A senior center shall practice sound fiscal planning and management, financial record keeping, and reporting.

Standard 8: Records and Reports

A senior center shall keep complete records required to operate, plan and review its program. It shall regularly prepare and circulate reports to inform its governing structure, its participants, staff, funders, public officials, and the general public about all aspects of its operation and program.

Standard 9: Facility

A senior center shall make use of facilities that promote effective program operation and that provide for the health, safety, and comfort of participants, staff, and community.

As part of the audit process I conducted interviews of the personnel at the Trumbull Senior Center along with field observations. This review investigated the daily operations of the senior center and compared them to the standards stated above. The audit process also utilized patron satisfaction surveys.

Performance audits are defined as engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria, such as specific requirements, measures, or defined business practice. A performance audit also provides objective analysis so that management and those charged with governance and oversight can use the information in this report to improve program performance and operations, reduce costs, facilitate decisions by those who are responsible to oversee or initiate corrective action and contribute to public accountability.

I recommend that the Trumbull Senior Center look into accreditation by the **National Institute of Senior Centers (NISC)**. The accreditation will give the center national recognition as well as a strategic plan, assistance in determining outcome measurements, highlights best practices, heightens awareness of the centers activities to funding sources, communities in the area and families. This accreditation process is endorsed by the **National Council on Aging (NCOA)**. The **“Minimum Standards for Senior Centers”** lists program features that the Trumbull Senior Center should adopt in order to move toward this accreditation.

II. Introduction & Background

I conducted a performance audit of the Trumbull Senior Center during the months of July and August of 2010. A performance audit provides an independent assessment of the performance and management of government programs against objective criteria (i.e. National Institute of Senior Centers standards) or an assessment of best practices. The following are some examples of criteria:

- a.) purpose or goals prescribed by law or regulation or set by officials of the audited agency,
- b.) policies and procedures established by officials of the audited entity,
- c.) technically developed standards or norms,
- d.) expert opinions,
- e.) prior periods' performance,
- f.) defined business practices,
- g.) contract or grant terms, and
- h.) performance of other entities or sectors used as benchmarks.

The Trumbull Senior Center has a membership of approximately five hundred twenty five (525) senior citizens from Trumbull and surrounding towns. Residents of Trumbull are charged membership dues of five dollars (\$5.00) and non-residents ten dollars (\$10.00). The center provides transportation services to senior citizens over the age of sixty (60). The service avails transportation to those unable to drive to doctor's appointments, shopping, nutrition programs, dentist appointments, and legal appointments.

Various program activities are made available on a daily basis at the center. A snack bar and lunch program are available to the members. Senior citizens can purchase lunch at a reasonable cost.

Individual support services include Medicare counseling, a registered nurse available two times per week to offer blood pressure and glucose testing and height and weight monitoring.

The Social Services Department provides clients with community outreach visits, information referral and crisis intervention. The Trumbull Senior Center prints a newsletter on a monthly basis that contains information about daily activities and services.

III. Scope

My audit review examined the systems, management and policies in place at the Trumbull Senior Center. This review is conducted to determine if the Trumbull Senior Centers' current operation meets the multipurpose senior center "Minimum Standards for Senior Centers".

Objective

The objective of this performance audit is to examine and evaluate overall operations of the Trumbull Senior Center by reviewing the following items:

- The extent to which the program is meeting the center's stated goals.
- The extent to which the center is meeting the needs and interests of the community's older persons.
- The relationship between the center and community service organizations.
- The effectiveness of linkages with other agencies in making services more accessible to older persons.
- The adequacy of the facility, equipment and furnishings.
- The costs and resources required for each activity and service.
- The effectiveness of communication within the center, with other organizations, and within the community.
- The extent to which the participants are involved in the center's operation.

Methodology

- Conducted interviews with the senior center director and support staff.
- Utilized patron questionnaires to obtain opinions of overall center operations and staff.
- Examined existing policies and procedures of the senior center.
- Conducted visual observations of interaction with senior center staff.
- Determined compliance to "Minimum Standards for Senior Centers".

I conducted this performance audit in accordance with **Generally Accepted Government Auditing Standards**. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on my audit objectives. I believe that the evidence obtained provides a reasonable basis for my findings and conclusions based on my audit objectives.

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In applying these **Generally Accepted Government Auditing Standards**, I am responsible for using my professional judgment when I establish the scope and methodology for my work, determining the tests and procedures that should be performed, conducting the work, and reporting the results. I need to maintain integrity and objectivity when performing this work to make decisions that are consistent with the broader public interest in the program or activity that is under review. When reporting the results of my work, I am responsible for disclosing all material or significant facts that I know which if not disclosed could mislead knowledgeable users, misrepresent the results of my findings, or conceal improper or unlawful practices.

IV. Findings & Recommendations

Finding 1 The Senior Center does not have a formal mission statement

The Trumbull Senior Center does not have a mission statement that describes its basic purpose.

Recommendation for the Senior Center

The Trumbull Senior Center should have written statements that express its basic purpose and mission. The mission statement should be developed by the Trumbull Senior Citizen Commission, center staff, and the participants of the center. The mission statement should be written in a form that can be distributed and made available to the public. The mission statement should be reviewed by the Senior Citizen Commission and its advisors on an annual basis.

Response of Senior Center Management

The Senior Center Director will compose a mission statement which will be reviewed and approved by the Trumbull Senior Commission.

Finding 2 Goals and Objectives should be detailed and measurable

The written goals of the Trumbull Senior Center are not detailed enough and measurable.

Recommendation for the Senior Center

The Trumbull Senior Center should develop goals and objectives that identify the population and geographic area to be served. All resources available should be targeted that meet the needs of the older clients of the center with the greatest or economic social need. The needs and interests of older persons in the service area should be assessed. The Commission should identify community resources available to strengthen center activities and services or provide additional activities and services. The senior center should set priorities for activities and services that improve the quality of daily living for older persons and enable participation in community life.

Response of Senior Center Management

Goals and objectives will be composed by the director which will be reviewed by the Senior Commission.

Finding 3 **Governing documents should be developed**

The Trumbull Senior Center does not have a formalized set of bylaws or charter of operation.

Recommendation for the Senior Center

The Trumbull Senior Center should be governed by formal written documents (e.g., constitution or charter, bylaws) that establish the organizational structure, roles and responsibilities of its component groups. These documents should comply with all applicable State of Connecticut and local Trumbull laws.

Response of Senior Center Management

Senior Center by-laws and charter does not exist other than for the Senior Commission itself. This item must be discussed with the First Selectman.

Finding 4 **Insufficient number of qualified personnel paid and unpaid**

The Trumbull Senior Center is currently staffed by two employees who interact with the public for services and transportation needs. Each is a (19.5) nineteen and a half hour employee. The Director spends an inordinate amount of time running the center's snack bar which could be handled by dependable volunteers. This time constraint limits her duties as Director of the Center. The senior center has little or no direction in the absence of the director.

Recommendation for the Senior Center

There should be a sufficient number of qualified personnel paid and unpaid to implement the activities and services planned to meet the center's goals and objectives. I recommend that the two part-time positions be eliminated and be replaced by a thirty five hour employee who would assume the duties of both positions. This position would act as the Assistant Director/Office Manager in the absence of the Director. These position changes will give the senior center better direction in dealing with patrons and administering services. Additional reliable volunteers should be sought to man the snack bar area of the center to allow the Director to perform administrative and human resource duties of the position.

Response of Senior Center Management

Staffing will be discussed by the Senior Commission and a decision to create a thirty five (35) hour position will be at the discretion of the First Selectman.

Finding 5 **Personnel Policies and Procedures should be incorporated into a manual**

The personnel policies and procedures of the Trumbull Senior Center should be in a written handbook and provided to each member of the staff and the Commission.

Recommendation for the Senior Center

The personnel policies and procedures of the senior center should address all of the following:

- a.) Recruitment, hiring, probation, dismissal;
- b.) Retirement;
- c.) Insurance;
- d.) Leave, vacation, holidays and other benefits;
- e.) Grievances and disciplinary actions;
- f.) Performance appraisal and promotion;
- g.) Salary ranges and increases;
- h.) Staff development and training;
- i.) Channels for staff input to management ;) hour position will be at the discretion of the First Selectman.
- j.) Position classification (if applicable);
- k.) Special policies regarding volunteer staff;
- l.) Conflict of Interest;
- m.) Code of Conduct for staff, volunteers and participants;
- n.) Nepotism/hiring of relatives;
- o.) Confidentiality/HIPAA;
- p.) Drug-Free Workplace, and
- q.) Harassment.

These details should be incorporated into one policy and procedures manual for reference purposes.

Response of Senior Center Management

Many of these items are civil service matters and will be discussed with the Chief of Staff. We are looking for a booklet or employee manual. Senior Center staff is part-time except for the director who is a union employee with a specific policy and grievance procedure.

Finding 6 **Training of Center Director, staff and volunteers**

The senior center Director lacks computer training in financial management aspects of the position and the training of staff personnel in managing daily center activities.

Recommendation for the Senior Center

The senior center director should participate in a minimum of twenty-four (24) hours of training that concentrates on financial management, program management, fund raising, and volunteer recruitment. The senior center should design a program of training and development for staff personnel that will enhance skills and performance by utilizing available community or other resources. The staff and volunteers should be required to participate in at least fifteen (15) hours of training and development annually. The documentation of training and staff development should be on file in personnel records. Acceptable activities should include computer training classes, ongoing in-service education, staff seminars, study groups, conferences, seminars, training sessions related to the field of aging and senior center program and operation.

Response of Senior Center Management

Training and skill improvement of the staff and volunteers need to be discussed with the Finance Department. We will need funding for such programs.

Finding 7 **Documentation of Emergency Procedures**

The Trumbull Senior Center lacks documented formal procedures dealing with possible emergency situations.

Recommendation for the Senior Center

All emergency arrangements and procedures should be made by the senior center director in consultation with the fire department and other relevant agencies. Procedures for dealing with emergencies in the center and on trips such as heart attack, stroke, other medical emergencies, fire, power failure and natural disaster should be provided for in a formal document. Personnel should be designated and trained as emergency preparedness officers in the center and on trips. The written emergency procedures should include appropriate individuals to contact in case of an emergency.

Written procedures for fire safety should be developed that include instructions for conducting fire drills and inspection and maintenance of all fire extinguishers and smoke detectors in the center. Periodic drills and training should be scheduled on a quarterly basis. Emergency disaster drills should be conducted on an annual basis. All emergency telephone numbers should be posted and readily available throughout the center.

Response of Senior Center Management

The Director of the Senior Center and Senior Commission will meet with the Fire Department, EMS, Police Department and Maintenance Supervisor for advice and information on testing of various pieces of safety equipment.

Finding 8 Inadequate financial records and procedures

The senior center only maintains an inadequate hand written record of deposits and daily transactions.

Recommendation for the Senior Center

The senior center should maintain accurate and complete bookkeeping records utilizing computerized software. Written procedures for centralized cash control should be developed that include the recording of cash receipts and expenditures, depositing of cash and the separation of cash handling from the record keeping function. The senior center should have written procedures that include an approval system for all purchases, names of those authorized to contract or purchase for the center, and the separation of staff responsibilities for the ordering and receiving functions.

Response of Senior Center Management

The Senior Center will work with the Finance Director to establish accounting procedures and software.

Finding 9 Accountability and Reporting to the Senior Commission and the public

The senior center does not prepare formal fiscal reports of its financial condition.

Recommendation for the Senior Center

The senior center should prepare quarterly fiscal reports that disclose the financial condition of the center. The administration of the center should prepare financial reports that include a balance sheet and a statement of income and expense. Records should be reviewed by the senior center administration and submitted to the senior commission. The reports should be made available to the patrons of the center and general public upon request.

Response of Senior Center Management

The Senior Commission will establish a treasurer and manage the Senior Commission Special Agency Account. The commissions fundraising account will be maintained with a deposit and requisition procedure for credits and debits. We will request advice and direction through the Finance Director. The commission has a monthly meeting which oversees the operation and function of the entire Senior Center and offers advice. At these meetings we discuss all aspects of the centers functioning and have a financial report given. The director only gives a monthly report of activities and upcoming events at the center.

Finding 10 **Evaluation of Senior Center's progress**

The senior commission does not perform an annual evaluation of the center's progress.

Recommendation for the Senior Center

The senior commission should conduct an annual evaluation of the center's' progress. The following items should be used in compiling the evaluation report:

- a.) The extent to which the program is meeting the center's stated goals.
- b.) The extent to which the center is meeting the needs and interests of the community's older persons.
- c.) The relationship between the center and community service organizations.
- d.) The effectiveness of linkages with other agencies in making services more accessible to older persons.
- e.) The adequacy of the facility, equipment and furnishings.
- f.) The costs and resources required for each activity and service.
- g.) The effectiveness of communication within the center, with other organizations, and within the community.
- h.) The extent to which the participants are involved in the center's operation.

Response of Senior Center Management

The commission will formulate an evaluation form for participants of all activities. These evaluations will be discussed and presented to the director for discussion. Surveys will be conducted quarterly.

Finding 11 **Federal and State Postings for Senior Centers**

The senior center has not posted minimum information requirements for Federal and State compliance.

Recommendation for the Senior Center

The senior center should post the following:

- 1.) Participant Grievance procedures
- 2.) Emergency procedures
- 3.) Evacuation routes
- 4.) Proof of quarterly fire drill
- 5.) Proof of Annual Fire/ Building Inspection
- 6.) Proof of Annual Fire Extinguisher Inspection
- 7.) Title VI Civil Rights Notice
- 8.) Equal Employment Opportunity Poster
- 9.) OSHA Safety & Health Poster
- 10.) Connecticut Unemployment Insurance Poster
- 11.) Fair Labor Standards Act Poster

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- 12.) Telephone numbers for fire department, police, physicians, ambulance, hospital emergency room, and local emergency management office
- 13.) Steps to be taken in each type of emergency
- 14.) Location of first aid kits, fire extinguishers and other supplies
- 15.) Monthly calendar of events.

Response of Senior Center Management

Federal and State postings for the Senior Center will be downloaded from the internet and posted by the staff member's office mail boxes. The Civil Service Department will be consulted.