

**COLLEGE OF EDUCATION
DEPARTMENT OF PHYSICAL PERFORMANCE AND
DEVELOPMENT
AUDIT OF NATIONAL YOUTH SPORTS PROGRAM**

THE UNIVERSITY OF NEW MEXICO

**Report 2005-03
March 29, 2006**



The University of New Mexico

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ABBREVIATIONS

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| CFR..... | Code of Federal Regulations |
| CoE..... | College of Education |
| FLSA..... | Fair Labor Standards Act |
| HR..... | Human Resources |
| NYSP..... | National Youth Sports Program |
| PPD..... | Physical Performance and Development |
| University..... | The University of New Mexico |
| UNM..... | The University of New Mexico |

EXECUTIVE SUMMARY

The Department of Physical Performance and Development in the College of Education (CoE) is responsible for the National Youth Sports Program (NYSP). This program is designed to provide economically disadvantaged youths, ages 10 to 16 years, with academic instruction, skills training, and competition. Our audit was limited to employment and payroll issues for the employees hired to work with these youths.

The College of Education should make changes to record keeping for hours worked, job descriptions assigned to these individuals to include background checks as a required part of employment, and the requirements for background checks for volunteers who work directly with children.

The following summary provides management with an overview of conditions requiring attention.

RECORD KEEPING REQUIREMENTS

The CoE should work with the employees involved in the NYSP to insure that the time records clearly state the actual hours worked, and the employees' time in and out. The Dean of the College of Education responded that the College Administrator is working with the Physical Performance and Development Chair and Department Administrator to develop proper and appropriate recordkeeping that is in compliance with the FLSA regulations.

BACKGROUND CHECKS

Human Resources (HR) should coordinate with the UNM Policy Office to insure that any policy requiring background checks also includes background checks for volunteers who work with children. The VP of Human Resources responded that they are currently working with the UNM Policy Office to incorporate background checks for volunteers as part of the policy being developed on background checks.

The Dean of CoE should work with HR to insure that the job descriptions assigned to the summer NYSP employees stipulate background checks as a requirement of employment. The Dean of the College of Education responded that CoE will work with Human Resources and Physical Performance and Development to stipulate that the job description include the requirement for a background check as a condition for employment.

INTRODUCTION

BACKGROUND

The National Youth Sports Program guidelines for 2005 state the following background:

Today, the National Youth Sports Program Fund (NYSP Fund, d.b.a. NYSC) is a non-profit organization established to administer more than 200 NYSP programs nationwide. The NYSC receives a federal grant from the U.S. Department of Health and Human Services, as well as support from the U.S. Department of Agriculture and the National Collegiate Athletic Association. The NYSC distributes sub-grants to selected institutions of higher education that provide qualified personnel, facilities and services necessary to conduct NYSP on their campuses. Each program provides [economically disadvantaged] youth with academic instruction and skills training and competition in a variety of sport activities designed to improve physical fitness and health habits, and exposure to educational and career opportunities. In addition, program participants receive, at no cost, a medical screening, daily transportation and nutritious meals.

The University of New Mexico is one of the institutions selected to receive a sub-grant, through the Department of Physical Performance and Development, to conduct the NYSP on its campus. This program hires 36 staff members who provide structure and training to the 567 youth participants, ages 10 to 16 years. In the summer of 2005, the total funding for this program was \$387,000, of which \$95,000 was from the NYSP Grant. The University provided institutional contributions of \$209,000 (most of this was the cost of providing athletic facilities at Johnson Center). Additionally, \$83,000 came from other private and public sector contributions.

PURPOSE

The purpose of our audit was to determine that hours actually worked were properly recorded on the University Payroll Time Reports and that payroll records were maintained to support the hours worked. We also wanted to determine that the job descriptions for the NYSP employees were accurate and that background checks were required since these employees work with children.

SCOPE

Our audit was limited to a review of the University Payroll Time Reports and supporting payroll records for the NYSP. We also reviewed the job descriptions assigned to NYSP employees. The fieldwork was completed on January 12, 2006.

OBSERVATIONS, RECOMMENDATIONS AND RESPONSES

RECORDKEEPING REQUIREMENTS

The Fair Labor Standards Act (FLSA), 29 Code of Federal Regulations (CFR) 516.2 states that the following items should be maintained with regard to time keeping records:

- (a) Items required....
- (5) Time of day and day of week on which the employee's workweek begins,....
- (7) Hours worked each workday and total hours worked each workweek (for purposes of this section, a 'workday' is any fixed period of 24 consecutive hours and a "workweek" is any fixed and regularly recurring period of 7 consecutive workdays,....
- (c) Employees working on fixed schedules. With respect to employees working on fixed schedules, an employer may maintain records showing instead of the hours worked each day and each workweek as required by paragraph (a) (7) of this section, the schedule of daily and weekly hours the employee normally works.

The NYSP does not have a schedule of regular hours worked, nor are they tracking time in and out. Instead, they use sign in/out sheets but there is no indication on these sheets what hours or how many hours the employees are working. This does not follow FLSA regulations regarding recordkeeping requirements because the sign in/out sheets do not provide data about the hours worked.

Recommendation 1

We recommend that the Dean of CoE work with the employees involved in the NYSP to ensure that they develop proper recordkeeping so they are in compliance with the FLSA regulations. The time records should clearly state the actual hours worked, and the time in and out.

Response from the Dean of CoE

CoE agrees that we should work with the UNM employees hired to manage the National Youth Sports Program to develop proper and appropriate recordkeeping that is in compliance with the FLSA regulations. It is noted that time records should clearly state the actual hours worked and the daily time in and time out for each employee. The College Administrator is working with the PPD Department Chair and Department Administrator to insure that proper changes and training is being completed. Attachment 1 shows a copy of the timesheet that will be used by UNM/NYSP employees. Training for the use of this form will be completed by April 30, 2006.

BACKGROUND CHECKS

The University should perform background checks on all employees and volunteers who work in University programs that involve children. The UNM Policy Office has drafted a policy requiring background checks for staff positions that are designated as “critical;” however, this policy does not address a background check requirement for volunteers.

Many departments on campus use volunteers to help in programs that involve children. At least nine volunteers help with the NYSP and they have direct contact with the youths. Such a situation places both the University and the children at risk.

The CoE worked with HR to develop job descriptions for the NYSP employees, which reflect job duties with an appropriate hourly rate. However, the current UNM job descriptions for the NYSP employees do not include a background check requirement. This requirement would notify potential employees that background checks are required.

Recommendation 2

We recommend that HR coordinate with the UNM Policy Office to insure that any policy requiring background checks also include background checks for volunteers who work with children.

Response from the Vice President Department of Human Resources

I concur with this recommendation. We are currently working with the UNM Policy Office to incorporate this recommendation in the policy being developed on background checks.

Recommendation 3

We recommend that the Dean of CoE work with HR to insure that the job descriptions assigned to the summer NYSP employees stipulate background checks as a requirement of employment.

Response from the Dean of CoE

CoE agrees and worked with HR to review all paid job descriptions for last year’s NYSP contract. Titles and grades were assigned based on job descriptions. This insured that pay rates were accurate for the job duties performed. CoE will continue to work with HR and the PPD Department to stipulate that the job descriptions include the requirement for a background check as a condition for employment. The College Administrator is working with the PPD Department Chair and Department Administrator along with HR to insure that proper changes and training is being completed. Training will be completed by April 30, 2006.

GENERAL COMMENTS FROM THE DEAN OF THE COLLEGE OF EDUCATION

The college appreciates the work of Internal Audit and its recommendations of increased compliance with University policies in the areas of payroll, record keeping, job descriptions and background checks. The college remains diligent in its efforts to prevent and detect potential problems and to improve the overall operating procedures of its departments.

CONCLUSION

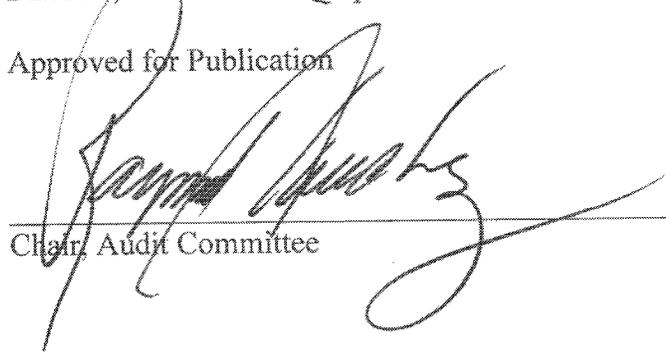
The College of Education should make changes to record keeping for hours worked, job descriptions assigned to these individuals to include background checks as a required part of employment, and the requirements for background checks for volunteers who work directly with children.

APPROVALS



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Approved for Publication



Chair, Audit Committee