NATIONAL SCIENCE FOUNDATION
4201 WILSON BOULEVARD
ARLINGTON, VIRGINIA 22230

OFFICE OF
INSPECTOR GENERAL

MEMORANDUM

DATE: SEP 30 2002

TO: Ms. Donna Fortunat, Director
Division of Acquisition and Cost Support

Ms. Mary F. Santonastasso, Director
Division of Grants and Agreements

FROM: Ms. Deborah H. Cureton
Associate Inspector General for Audit

SUBJECT: Audit Report No. OIG 02-1024
City College of San Francisco

Attached is the final report prepared by Conrad and Associates, L.L.P, an independent public accounting firm, on the audit of NSF grant number DUE-9850325 awarded to City College of San Francisco (CCSF). The audit covers costs claimed from September 1, 1998 through September 30, 2001. Except for $51,842, primarily due to inadequate or no supporting documentation for subcontract costs, we found that CCSF's $2.5 million in claimed costs were generally allowable, allocable, and reasonable in accordance with the NSF award and other Federal requirements.

The auditors reported two compliance deficiencies and three internal control weaknesses. CCSF was not in compliance with NSF and Federal requirements because it did not require its principal investigators to file a financial disclosure statement, and did not always comply with its travel policy. Internal control weaknesses identified during the audit included that CCSF failed to perform a cost/price analysis for the services rendered by consultants, and did not have policies or procedures for the selection of consultants; did not require employees to complete activity reports; and did not require subcontractors to submit supporting documentation along with reimbursement forms.

We are providing a copy of this memorandum to the Division Director of the Division of Undergraduate Education (DUE). The responsibility for audit resolution rests with the Division of Acquisition and Cost Support, Cost Analysis/Audit Resolution

(CAAR) Branch. Accordingly, we ask that no action be taken concerning the report's findings without first consulting with CAAR at (703) 292-8244.

We thank your staff for the assistance that was extended to our auditors during this audit. If you have any questions about this report, please contact me at (703) 292-4985 or Jannifer Jenkins at (703) 292-4996.

Attachment

cc: Mr. Norman Fortenberry, Division Director (Acting), EHR/DUE

CITY COLLEGE OF SAN FRANCISCO
33 Gough Street
San Francisco, CA 94103
National Science Foundation Award Number
DUE-9850325

Financial Schedules
and
Independent Auditors' Reports

For the Period September 1, 1998 to September 30, 2001

CONRAD AND ASSOCIATES, L.L.P.
Certified Public Accountants
1100 Main Street, Suite C
Irvine, California 92614

CITY COLLEGE OF SAN FRANCISCO

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EXECUTIVE SUMMARY

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BACKGROUND

City College of San Francisco is a two-year community college located in San Francisco, California. The College is part of the San Francisco Community College District, which provides higher education in the County of San Francisco, State of California. The College follows the cost principles specified in Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions* and the Federal administrative requirements contained in OMB Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations*. The College was awarded a National Science Foundation (NSF) grant in the amount of $2,999,995 during the period of September 1, 1998 through August 31, 2002. The College was also required to cost share in the amount of $37,500 over the four-year period. The audit period for this report is September 1, 1998 through September 30, 2001. A description of the NSF award audited is as follows:

Award DUE-9850325 – Bio-Link – Advanced Technological Education Center for Biotechnology - The Center mission is to strengthen and expand biotechnology technician education at community and technical colleges throughout the nation in order to (1) increase the number and diversity of well-trained technicians in the workforce; (2) meet the needs of industry for appropriately trained technicians; and (3) institutionalize community college educational practices that make modern, high-quality education in the concepts, skills, and ethics of biotechnology available to all students.

AUDIT OBJECTIVES, SCOPE & METHODOLOGY

We have performed an audit of Award DUE-9850325 issued by NSF to Community College of San Francisco. Details concerning the audit of this award are in Schedule C.

The objectives of our audit were to determine whether:

Objective 1 – Costs charged to the NSF award by City College of San Francisco are allowable, allocable, and reasonable, in accordance with the applicable Federal cost principles and NSF award terms and conditions; and

Objective 2 – City College of San Francisco's systems of internal controls are adequate to properly administer, account for, and monitor its NSF awards in compliance with NSF and Federal requirements.

Our audit was conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* (1994 Revision) issued by the Comptroller General of the United States of America, and the *National Science Foundation Audit Guide* (September 1996), as applicable. These standards, and the *National Science Foundation Audit Guide*, required that we plan and perform the audit to obtain reasonable assurance about whether the amounts claimed to the National Science Foundation as presented in the Schedule of Award Costs (Schedule A), is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Schedule A. An audit also includes assessing the

accounting principles used and significant estimates made by the College, as well as evaluating the overall financial schedule presentation. We believe our audit provides a reasonable basis for our opinion.

SUMMARY OF AUDIT RESULTS

An audit was performed on the financial reports submitted to the National Science Foundation (NSF) as well as cost sharing provided by City College of San Francisco on the NSF award. These costs are shown in Schedule A and summarized as follows:

NSF Award No.	Award Budget	Claimed Costs	Questioned Costs
DUE-9850325	$ 2,999,995	$ 2,553,330	$ 51,842
Cost Sharing DUE-9850325	$ 37,500	$ 84,455	$ -

Our audit of the aforementioned award disclosed questioned subcontract and travel costs totaling $51,842. Questioned costs are (1) costs for which there is documentation that the recorded costs were expended in violation of the law, regulations or specific conditions of the award, (2) costs that require additional support by the awardee, or (3) costs that require interpretation of allowability by the National Science Foundation - Division of Acquisition and Cost Support (DACS).

We used nonstatistical sampling to test the costs claimed by the College to test for compliance with Federal and award requirements. Based on this sampling plan, questioned costs in this report may not represent total costs that may have been questioned had all expenditures been tested. In addition, we made no attempt to project such costs to total costs claimed, based on the relationship of costs tested to total costs.

We noted two compliance deficiencies and three internal control weaknesses that could have a significant impact on the College's ability to record, process, summarize and report financial data, and effectively and efficiently administer the funds in a manner that is consistent with NSF and other Federal laws and regulations. Four of the five findings related to costs claimed for travel, consultants, subcontracts, and salaries and fringe benefits, in total, represent over $2.2 million or 87% of the costs claimed by the College on the award. If the College fails to address these compliance and internal control weaknesses, similar problems may occur on other existing and future NSF awards.

The following is a brief description of the compliance and internal control findings that resulted from our audit. For a complete discussion of these findings, refer to the *Independent Auditors' Report on Compliance with Laws and Regulations and Internal Controls.*

COMPLIANCE FINDINGS

Conflict of Interest Policy – City College of San Francisco did not require its principal investigators to file a financial disclosure statement.

City College of San Francisco had a conflict of interest policy in place, however; only certain members of the college are required to complete a financial disclosure statement. The principal investigator was not one of those required to complete a disclosure form.

As a result of the College's failure to require its principal investigator to complete a financial disclosure statement, City College of San Francisco was not able to determine whether any financial interests of the investigator would be affected by the research or educational activities funded or proposed for funding by NSF.

Travel Policy Enforcement – City College of San Francisco did not comply with its travel policy.

City College of San Francisco, on several occasions, reimbursed employees for lodging costs, which exceeded the allowable amount per the College's travel policy. The College's policy indicates lodging costs, including taxes, will be reimbursed subject to the maximum limit established by the Federal Per Diem Rate guidelines. The College's failure to comply with its travel policy as required reduces the College's ability to ensure that travel costs charged to NSF are allocable, allowable, and reasonable, in accordance with award terms and conditions.

INTERNAL CONTROL FINDINGS

Consultants – City College of San Francisco entered in several service agreements with consultants and failed to perform a cost/price analysis for the services rendered and did not have policies or procedures regarding the selection of consultants.

As a result of City College of San Francisco's failure to perform a cost/price analysis and document the selection process of consultants, it was unable to show that the daily amount paid was within the maximum rate allowed by law. It was also unable to show that a fair and unbiased search for consultants was performed, thus reducing the College's ability to ensure that it was getting the best price for the NSF-funded services. No costs were questioned because additional documentation and discussions with grantee personnel supported the costs charged to the grant.

Activity Reporting – City College of San Francisco did not require all employees to complete activity reports to indicate effort expended on the award.

City of San Francisco's failure to maintain time keeping records as required reduces the College's ability to provide assurance that salary and wages charged to NSF are allocable, allowable, and reasonable, in accordance with award terms and conditions. No costs were questioned as discussions with several different personnel collaborated the amounts charged to the grant. Effective July 1, 2001, the College has implemented new written policies and procedures requiring employees to complete activity reports indicating actual effort expended on NSF activities.

Subcontract Monitoring – City College of San Francisco did not require subcontractors to submit supporting documentation along with the reimbursement form and therefore did not adequately monitor the subcontractor's activities.

As a result of the College's failure to obtain and review the documentation supporting the reimbursement forms, City College of San Francisco's ability to efficiently and effectively manage and monitor expenditures and activities by the subcontractor, which are supported with NSF funds, is compromised. We have questioned a total of $50,601 of sub-award costs due to the College's failure to properly review supporting documentation.

To address the compliance deficiencies and internal control weaknesses, we recommend the Directors of NSF's Division of Acquisition and Cost Support (DACS) and the Division of Grants and Agreements (DGA) require that prior to the issuance of any future award to the College (1) revise and implement its conflict-of-interest policy and procedures to ensure that the principal investigators complete the required financial disclosure statements; (2) revise and implement its written policies and procedures ensuring charges for travel costs are in compliance with its travel policy; (3) develop and implement written policies and procedures to ensure that rates reimbursed to consultants are within the maximum daily rate allowed by Federal Law and selection process is documented; (4) continue to adhere to its current policies and procedures ensuring charges for salaries and wages are adequately

supported with detailed activity reports; and (5) develop and implement policies and procedures to ensure appropriate managing and monitoring of subcontractor's costs, including obtaining and reviewing documentation supporting reimbursement forms.

SUMMARY OF AUDITEE'S RESPONSE TO AUDIT RESULTS

Conflict of Interest Policy – The Awardee concurred with the finding and recommendation.

Travel Policy Enforcement – The Awardee indicated that the Chief Financial Officer of the District could approve, on a case-by-case basis, travel order reimbursements above the Federal per diem rates provided that receipts support the expenditure and are reasonable and allowable. However, the travel policies of the school district do not specifically state that this practice is acceptable in the Policy. The policy will be revised accordingly.

Consultants – The College stated that cost/price analyses are performed, although specific documentation may not have been maintained in the files. Also, the College will be developing and implementing a policy to ensure that consultant contracts are properly selected.

Activity Reporting – The Awardee concurred with the finding and recommendation and indicated that corrective action was implemented on July 1, 2001.

Subcontract Monitoring – Although the Awardee concurred with the finding and recommendation, the college stated that audited financial reports of the subcontractors are received to identify any material control weaknesses. In addition, the College stated that the PI does monitor the subcontractors' effort expended on the project.

FOLLOW-UP OF PRIOR AUDIT FINDINGS

City College of San Francisco's OMB Circular A-133 audit report for fiscal year ended June 30, 2000, indicated several findings that impacted the College's oversight of the NSF award funds. The following summarizes the findings noted in the A-133 report.

1) The College does not have an internal audit function.
2) Independent contractors are not reviewed by the College to determine whether they meet the IRS criteria for independent contractors or whether they are employees.
3) The personnel and payroll system does not provide for proper segregation of duties for internal control purposes. The payroll department makes changes in status and/or rates of employees' pay. The personnel department does not have procedures in place to verify that the data entries made by payroll were accurate.
4) Principal Investigators are not effectively monitoring actual expenditures to budgeted amounts.
5) A reconciliation of the payroll system to the general ledger is not completed after the processing of payroll.

EXIT CONFERENCE

A preliminary exit conference was held on February 22, 2002 at the City College of San Francisco office located at 33 Gough Street, San Francisco, California 94103. Preliminary findings and recommendations noted during the audit were discussed with those in attendance. In addition, timeframes were established for the College to submit additional documentation to complete the audit. The College was informed that the preliminary findings and recommendations were subject to final review by NSF's Office of Inspector General and the report may include additional findings and recommendations and/or omit certain items discussed.

City College of San Francisco

Name	Title
Elaine Johnson	Principal Investigator

Conrad and Associates, L.L.P.

Name	Title

A formal exit conference was held on April 3, 2002 via telephone. Findings and recommendations as well as other observations contained in this report were discussed with those attending.

FINDINGS AND RECOMMENDATIONS'

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL SCHEDULE

We have audited the costs claimed by City College of San Francisco to the National Science Foundation (NSF) on the Federal Cash Transactions Report (FCTR) - Federal Share of Net Disbursements for the NSF award listed below. In addition, we have also audited the amount of cost sharing claimed on the award. The Federal Cash Transactions Report - Federal Share of Net Disbursements, as presented in the Schedule of Award Costs (Schedule A), are the responsibility of City College of San Francisco's management. Our responsibility is to express an opinion on Schedule A based on our audit.

Award Number	Award Period	Audit Period
DUE-9850325	09/01/98 - 08/31/02	09/01/98 – 09/30/01

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards (1994 Revision)*, issued by the Comptroller General of the United States of America, and the *National Science Foundation Audit Guide (September 1996)*. These standards and the *National Science Foundation Audit Guide*, require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial schedule presentation. We believe our audit provides a reasonable basis for our opinion.

The accompanying financial schedule was prepared to comply with the requirements of the *National Science Foundation Audit Guide* as described in the Notes to the Schedules, and are not intended to be a complete presentation of financial position in conformity with accounting principles generally accepted in the United States of America.

Schedules A to C present costs totaling $51,842 that are questioned as to their allowability under the award agreement. The final determination as to whether these costs are allowable will be made by the National Science Foundation. The ultimate outcome of this determination cannot presently be determined. Accordingly, no adjustment has been made to costs claimed for any potential disallowance by NSF.

In our opinion, the financial schedule referred to above presents fairly, in all material respects, the costs claimed on the Federal Cash Transactions Report - Federal Share of Net Disbursements as presented in the Schedule of Award Costs (Schedule A), for the period September 1, 1998 to September 30, 2001 in conformity with the *National Science Foundation Audit Guide, NSF Grant Policy Manual*, terms and conditions of the NSF award and on the basis of accounting described in the Notes to the Schedule.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 3, 2002 consideration of City College of San Francisco's internal control over financial reporting and our tests compliance with certain provisions of laws, regulations, the provisions of the *National Science Foundatio Guide* and the award applicable to City College of San Francisco. That report is an integral part of a performed in accordance with *Government Auditing Standards* and should be read in conjunction with this in considering the results of our audit.

This report is intended solely for the information and use of City College of San Francisco's manageme National Science Foundation, the Office of Management and Budget, and the Congress of the United Stat is not intended to be and should not be used by anyone other than these specified parties.

Conrad And Associates, L.L.P.

Irvine, California
April 3, 2002

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS AND INTERNAL CONTROLS

We have audited the Schedule of Award Costs as presented in Schedule A, which summarizes the fir reports submitted by City College of San Francisco to the National Science Foundation (NSF) for the awa period listed below and have issued our report thereon dated April 3, 2002.

Award Number	Award Period	Audit Period
DUE-9850325	09/01/98 - 08/31/02	09/01/98 - 09/30/01

We conducted our audit in accordance with auditing standards generally accepted in the United States of Am *Government Auditing Standards (1994 Revision)*, issued by the Comptroller General of the United Sta America, and the *National Science Foundation Audit Guide (September 1996)*. These standards and the *Na Science Foundation Audit Guide* require that we plan and perform the audit to obtain reasonable assurance whether the financial schedule is free of material misstatement.

COMPLIANCE

Compliance with applicable Federal laws, regulations, and the NSF award terms and conditions responsibility of City College of San Francisco's management. As part of obtaining reasonable assurance whether the financial schedule is free of material misstatement, we performed tests of the City College Francisco's compliance with certain provisions of laws, regulations, and the award terms and conditions. Ho providing an opinion on overall compliance with such provisions was not an objective of our audit of the fir schedule. Accordingly, we do not express such an opinion.

The results of our tests of compliance disclosed the following instances of noncompliance that are required reported under *Government Auditing Standards* and the *National Science Foundation Guide*. We cons these instances of noncompliance in forming our opinion on whether Schedule A presented fairly in all m respects, in conformity with National Science Foundation's policies and procedures, and determined this does not affect our report dated April 3, 2002 on the financial schedule.

Finding No. 1 - Conflict of Interest Policy – City College of San Francisco did not require its pr investigators to file a financial disclosure statement.

NSF's *Grant Policy Manual*, Section 510(b) – 'Conflict of Interest Policy' states: "An institutional conflict of i policy should require that each investigator disclose to a responsible representative of the institution all sign financial interests of the investigator (including those of the investigator's spouse and dependent children that would reasonably appear to be affected by the research or educational activities funded or proposed for

funding by NSF; or (ii) in entities whose financial interests would reasonably appear to be affected by activities. The term "investigator" means the principal investigator, co-principal investigators, and any other P at the institution who is responsible for the design, conduct, or reporting of research or educational act funded or proposed for funding by NSF."

City College of San Francisco has a conflict of interest policy in place, however; only certain members c college are required to complete a financial disclosure statement. The principal investigator for award 1 9850325 was not one of those required to complete a disclosure form, because they were unaware c requirement.

As a result of the College's failure to require its principal investigator to complete a financial disclosure states City College of San Francisco did not determine whether any financial interests of the investigators would affected by the research or educational activities funded or proposed for funding by NSF. Similarly, the was unable to determine if the principal investigator had any financial interests in entities whose financial would reasonably appear to be affected by such activities to the extent that it could directly and significantly; the design, conduct, or reporting of NSF-funded research or education activities.

Recommendation No. I - Conflict of Interest Policy – We recommend that NSF's Division Directors Division of Acquisition and Costs Support (DACS) and the Division of Grants and Agreements (DGA) City College of San Francisco revise and implement its conflict-of-interest policy and procedures to ensure the principal investigators complete the required financial disclosure statements.

Awardee Comments

City College of San Francisco does have a financial disclosure statement from the Chief Financial Office signs the contracts with consultants and subcontractors. The District concurs with the finding that the Invest was not required to file a financial disclosure agreement. The District will move to implement the current recommendation by requiring the Investigator to file a financial disclosure agreement.

Auditors' Response

The awardee's comments are responsive to the recommendation.

Finding No. 2 - Travel Policy Enforcement – City College of San Francisco did not comply with its travel

OMB Circular A-21, Section J, Subsection 48.A 'Travel Costs' states in part that travel costs may be charged basis that "...results in a reasonable charge, and is in accordance with the institution's travel policy and pray consistently applied to all institutional travel activities." Furthermore, applicable OMB Circular A-21, Sect Subsection 48.B 'Lodging and Subsistence' states: "Costs incurred by employees and officers for travel, ind the costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and ally only to the extent such costs do not exceed charges normally allowed by the institution in lets regular operatic a result of an institutional policy and the amounts claimed under sponsored agreements represent reasonable allocable costs."

City College of San Francisco, on several occasions, reimbursed employees for lodging costs, which the allowable amount per the College's travel policy. The College's policy indicates that lodging costs, taxes, will be reimbursed subject to the maximum limit established by the Federal Per Diem Rate Guideline in practice, the Chief Financial Officer could approve costs over the Federal per diem, although that reflected in the policy.

The College's failure to comply with its travel policy as required by OMB Circular A-21 reduces the College's ability to ensure that travel costs charged to NSF are allocable, allowable, and reasonable, in accordance with the award terms and conditions. As a result, we have questioned $1,241 of lodging costs that exceeded the College's adopted policy. (See Schedule of Questioned Costs, Schedule B, Note B-1).

Recommendation No. 2 - Travel Policy Enforcement – We recommend that NSF's Division Directors of DACS and DGA ensure that City College of San Francisco revise and implement its written policies and procedures ensuring that charges for travel costs are in compliance with its travel policy and OMB Circular A-21.

Awardee Comments

The Chief Financial Officer can approve travel order reimbursements above the Federal per diem rates for high cost areas provided that receipts clearly evidence the expenditure and the amounts are reasonable and allocable. In every case, a receipt did accompany travel reimbursements by City College of San Francisco employees.

The District will ensure that its current written policies include the following statement:

In situations where the lodging cost is quoted as being greater than the "Maximum lodging amount" listed in the City College Official Lodging and Per Diem Manual then an exception to that specific rate must be requested and approved by the Chief Financial Officer, on a case by case basis, in order to be reimbursed for the greater lodging amount.

Auditors' Response

The awardee's comments are responsive to the recommendation.

INTERNAL CONTROL OVER FINANCIAL REPORTING

The management of City College of San Francisco is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control 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 financial schedules in accordance with accounting principles prescribed by the National Science Foundation. Because of inherent limitations in any internal control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of Schedule A for the period September 1, 1998 to September 30, 2001, we obtained an understanding of the City College of San Francisco's internal control over financial reporting. With respect to internal control over financial reporting, we obtained an understanding of the design of relevant policies and procedures and whether the procedures have been placed in operation. Furthermore, we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial schedules and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

Our consideration of internal control over financial reporting would not necessarily disclose all matters related to internal control over financial reporting that might be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data in a manner that is consistent with the assertions of management in the financial schedule.

A material weakness is a reportable condition in which the design or operation of one or more of internal control elements does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial schedules being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Because of inherent limitations, in internal control, misstatements due to error or fraud may nevertheless occur and not be detected.

We noted the following matters involving San Francisco's internal control over financial reporting and its operation that we consider to be reportable conditions under the standards established by the American Institute of Certified Public Accountants. However, we do not believe any of the reportable conditions are material weaknesses.

Finding No. 3 - Consultants – City College of San Francisco entered in several service agreements with consultants and failed to perform a cost/price analysis for the services rendered and did not have policies or procedures regarding the selection of consultants.

OMB Circular A-110, Subpart C, §_.45 'Cost and Price Analysis', requires; "Some form of costs or price analysis shall be made and documented in the procurement files in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the review and evaluation of each element of cost to determine reasonableness, allocability, and allowability."

OMB Circular A-110, Subpart C, §_.46 'Procurement Records' states; "Procurement records and files for purchases in excess of the small purchase threshold shall include the following at a minimum: (a) basis for contractor selection, (b) justification for lack of competition when competitive bids or offers are not obtained, and (c) basis for award cost or price.

City College of San Francisco's procurement records did not document the selection process taken by the College in retaining consulting services. College personnel have indicated that consultants were selected based on reputation and past performance. No formal bid process was taken to screen and select consultants.

As a result of City College of San Francisco's failure to document the selection process of consultants, it was unable to show that a fair and unbiased search for consultant was performed, thus reducing the College's ability to ensure that it was getting the best price for services purchased with NSF funds. No costs were questioned because additional documentation and discussions with grantee personnel supported the costs charged to the grant.

In addition, City College of San Francisco entered into several agreements with consultants to perform certain services for a fixed fee. These agreements stipulate lump sum payments to be paid for the services, but the invoices did not provide cost detail related to the payment amount. We noted over $238,000 of costs, which were not properly supported with invoices detailing the time spent for services rendered. Without a detailed invoice we were unable to determine if the College was in compliance with NSF regulations limiting the amount paid to consultants on a daily basis. However, no costs were questioned, because we were able to substantiate, through corroborating inquiries, that services were rendered and allowable. (See Schedule B, Note B-2.)

Recommendation No. 3 - Consultants - We recommend that NSF's Division Directors of DACS and DGA ensure that City College of San Francisco develop and implement written policies and procedures ensuring that (a) the selection process for consultant services is properly documented, (b) the price paid for consultant services is reasonable, and (c) the rates reimbursed to consultants are within the maximum daily rates allowable under Federal law.

Awardee Comments

The District maintains competitive bidding as follows (excluding personal services contracts, see Section 53060 of the California Code of Regulations): Any purchase or contract over $58,900 must be competitively bid via publication in the public record for 2 weeks, as per Section 20651, Public Contract Code. Purchases between $2,000 and $49,999 are informally bid, as per City College of San Francisco policy. The lowest responsible bidder receives the order. Public works contracts over $15,000 are awarded competitively, as per Public Contract Code Section 20661.

The City College of San Francisco's Board of Trustees must approve exclusive contracts over $10,000 - Contracts under $10,000 require the signature of the Vice Chancellor of Finance & Administration and/or his designees.

The District's current procurement process is initiated when an individual completes either a paper form request for Supplies, Materials, Equipment or Services or an electronic requisition and submits it to the Purchasing Department. The Purchasing Department will review the request and make a determination for required and/or needed comparison price analysis prior to approving the purchase request and forwarding the order to a vendor. While in the case of each informal order documentation may not be specifically maintained in the file, the Purchasing Department always completes some form of price analysis whether it be comparing prices via catalogs; existing open contracts for supplies, materials and equipment; a telephone call to a couple of vendors; or accessing information through the Internet.

The District concurs with the portion of this finding regarding Special Services and Advice Agreements with consultants. The District will be developing and implementing a policy change with respect to the bidding of service contracts in order to comply with the requirements of OMB Circular A-110 §_.46.

However, the $238,000 of questionable service agreements are for the Co-PI, who assisted in writing the original grant and who was accepted as Deputy Director of Bio-Link by NSF from the onset. The other questionable agreement is for the evaluator for the grant, who was suggested and approved by NSF. Both of these key persons provided experience and training that uniquely prepared them for their positions. Because each person's skills were unique, there was no basis for a competitive bid process.

Auditors' Response

The auditee's comments are responsive to the recommendation relating to the development and implementation of a policy change with respect to the bidding of service contracts for consulting services as required of OMB Circular A-110 §_.46. However, we believe the auditee's response regarding the $238,000 fixed fee service agreement has not properly addressed the internal control finding. Consultants were contracted for a fixed fee to perform certain agreed-upon services. However, the auditee was paying the consultants a negotiated price without obtaining detailed invoices to indicate the type of services actually performed or time spent on the project. Without a detailed invoice, we were unable to determine if the College was in compliance with NSF regulations limiting the amount paid to consultants on a daily basis. Therefore, we will continue to recommend that City College of San Francisco develop and implement written policies and procedures to ensure that rates reimbursed to consultants are within the maximum daily rate allowed by Federal Law.

Finding No. 4 - Activity Reporting – City College of San Francisco did not require all employees to complete activity reports to indicate effort expended on the award.

OMB Circular A-21, Section J, Subsection 8.C, Paragraph (2) states in part: "...salaries and wages by the institution will be supported by activity reports as prescribed below. (a) Activity reports will reflect the distribution of activity expended by employees covered by the system... (b) These reports will reflect an after-the-fact reporting

of the percentage distribution of activity of employees. Charges may be made initially on the basis of estimates made before the services are performed, provided such charges are promptly adjusted if significant differences are indicated by activity reports. (c) Reports will reasonably reflect the activities for which employees are compensated by the institution. To confirm that a distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, and/or responsible official(s) using suitable means of verification that the work was performed. (d) The system will reflect activity applicable to each sponsored agreement and to each category needed to identify F&A [Facilities and Administrative] costs and functions to which they are allocable... (e) For professorial and professional staff, the reports will be prepared each academic term, but no less frequently than every six months. For other employees, unless alternate arrangements are agreed to, the reports will be prepared no less frequently than monthly and will coincide with one or more pay periods."

City College of San Francisco did not require salaried employees to complete activity reports to indicate effort expended on the NSF grant. Employee's salary is charged to the grant based on the percentage of time assigned to the grant. Employees are assumed to have worked 40 hours a week unless indicated with absence forms and/or vacation requests. Employees are, however, required to complete timesheets for time spent in excess of 40 hours a week.

Claimed costs for salaries, wages and fringe benefits represent nearly 30% of total claimed costs. City of San Francisco's failure to maintain time keeping records as required by OMB Circular A-21 reduces the College's ability to provide assurance that salary and wages charged to NSF are allocable, allowable, and reasonable, in accordance with award terms and conditions. No costs were questioned because discussions with several different personnel corroborated the amounts charged to the grant. Effective July 1, 2001, the College has implemented new written policies and procedures requiring employees to complete activity reports indicating actual effort expended on NSF activities. We have reviewed the time sheets subsequent to July 1, 2001 and noted the College had properly complied with OMB Circular A-21.

Recommendation No. 4 - Activity Reporting – We recommend that NSF's Division Directors of DACS and the DGA ensure that City College of San Francisco continue to adhere to its current policies and procedures and ensure that charges for salaries and wages are adequately supported with detailed activity reports as required by OMB Circular A-21.

Awardee Comments

As noted in the finding, the District has implemented time sheet reporting for all grant related payroll expenditures effective July 1, 2001.

Auditors' Response

The awardee's comments are responsive to the recommendation.

Finding No. 5 - Subcontract Monitoring – City College of San Francisco did not require subcontractors to submit supporting documentation along with the reimbursement form and therefore did not adequately monitor the subcontractor's activities.

OMB Circular A-110, Subpart C, §_.51(a) Monitoring and reporting program performance requires that: "Recipients are responsible for managing and monitoring each project, program, subcontract, function or activity supported by the award."

City College of San Francisco does not require subcontractors to submit supporting documentation along with the reimbursement forms. City College of San Francisco reimburses the subcontractor based on the submitted reimbursement forms and relies on the subcontractor to maintain the supporting documentation.

As a result of the College's failure to obtain and review the documentation supporting the reimbursement forms, City College *of* San Francisco's ability to efficiently and effectively manage and monitor expenditures and activities by the subcontractor, which are supported with NSF funds, is compromised.

From the total amount of $1.077,998 of subcontractor costs claimed (42% *of* total costs claimed), we selected a sample of $655,939 (61% of total subcontractor costs claimed) for review. Reimbursement forms properly supported the amounts selected for review. We then selected a sub-sample from the reimbursement forms for further review and requested that documentation supporting the amounts be submitted from the subcontractor for our review, since they were not available from the College. Based on our review, we questioned a total of $50,601 of subcontractor costs because they were unsupported. (See Schedule *of* Questioned Costs. Schedule B. Note B-3). These questionable subcontractor billings could have been detected by the College and prevented it from improperly charging NSF, had it properly reviewed supporting documentation.

Recommendation No. 5 - Subcontract Monitoring - We recommend that NSF's Division Directors of DACS and DGA ensure that City College of San Francisco develop and implement policies and procedures to ensure appropriate managing and monitoring of subcontractor's costs, including obtaining and reviewing documentation supporting reimbursement forms in accordance with OMB Circular A-110.

Awardee Comments

The District reviews the Audited Financial Reports for each of the subcontract colleges and looks specifically for material control weaknesses that would require greater subcontract review. Subcontractors provide a narrative with reimbursement requests. Each of them keeps supporting documentation at their respective colleges. The P1 does travel to the subcontract sites and does monitor their effort expended. The District will be developing and implementing a policy change with respect to the requirements for subcontractors to submit supporting documentation along with reimbursement forms in order to comply with the requirements of OMB Circular A-110 §_.51.

Auditors' Response

The awardee's comments are responsive to the recommendation.

We considered these internal control weaknesses in forming our opinion on whether Schedule A presented fairly in all material respects, in conformity with National Science Foundation policies and procedures, and determined this report does not affect our report dated April 3, 2002 on the financial schedule.

This report is intended solely for the information and use of the College's management, the National Science Foundation, the Office of Management and Budget, and the Congress of the United States and is not intended to be and should not be used by anyone other than these specified parties.

Irvine, California
April 3, 2002

FINANCIAL SCHEDULES AND SUPPLEMENTAL INFORMATION

THIS PAGE HAS BEEN
REDACTED

SCHEDULE B

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001

Note B-1 **Travel Expense**

During our review of travel expense, we noted several instances where employees were reimbursed for lodging expense, which was in excess of the College's approved rate. The College adopted a travel policy, which states, "Lodging covers the costs of hotel/motel costs, including tax. The lodging rate depends on the location, as referenced in column A per the Manual." Attached to the policy are the Federal per diem rates and based on conversation with grantee personnel, it is the College's intention to reimburse employees actual costs (including taxes) not to exceed the Federal per diem rates.

OMB Circular A-21, Section J, Subsection 48(a), Travel Costs – General states in part that travel costs, "...may be charged on actual basis, on a per diem or mileage basis...provided the method used is applied to an entire trip and...results in reasonable charges, and is in accordance with institution's travel policy and practices consistently applied to all institutional travel activities."

OMB Circular A-21, Section J, Subsection 48(b), Travel Costs – Lodging and Subsistence states; "Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the institution in its regular operations as a result of an institutional policy and the amounts claimed under sponsored agreements represent reasonable and allocable costs..."

As a result of the College's failure to monitor travel expenses and adhere to their own travel policy, costs charged to the grant exceeded the amount deemed allowable and reasonable. Therefore, we have questioned $1,241 of lodging costs calculated as follows:

Fund	Date	Voucher Number	Lodging Amount Charged	Number of Nights	Calculated Nightly Rate	Allowable Rate (y)	Questioned Costs (z)
121192	06/07/00	IT10945	$ 1,383.18	6	$ 230.53	$ 192.00	$ 231
121192	06/27/00	IT11942	625.40	4	156.35	119.00	149
121192	06/30/00	IT11969	686.40	4	171.60	80.00	366
121193	05/16/01	IT03100	620.46	3	206.82	130.00	230
121193	06/30/01	IT03378	660.80	4	165.20	99.00	265
						Total	$ 1,241

(y) – Allowable rate based on the Federal per diem rate
(z) – Questioned costs calculated based on the number of nights times the difference between the nightly rate charged and the allowable rate.

Awardee Response

The Chief Financial Officer can approve travel order reimbursements above the federal per diem rates for high cost areas provided that receipts clearly evidence the expenditure and the amounts are reasonable and allocable. In every case, a receipt did accompany travel reimbursements by City College of San Francisco.

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001

(Continued)

Note B-1 **Travel Expense, (Continued)**

Awardee Response, (Continued)

Fund 121192 activity included a shared room at the BIO 2000 conference where the PI was both a speaker and an exhibitor. The travel request clearly stated that the room was shared (including the name of the individual). The cost for the PI was actually half of the calculated rate, which resulted in a cost far less than the allowable rate.

Original receipts supporting the request for reimbursement evidenced the amounts "over" the allowable rate and the amounts are reasonable and allocable for the location and event.

Fund 121193 activities included the NISOD in 2000. The PI was a speaker and stayed at a conference hotel because there were none available at a lower cost that did not require additional transportation such as a car rental and parking costs.

Auditors' Response

We concur with the auditee's statement that original receipts accompanied each reimbursement request. However, when there was a case, which the rate incurred exceeded the allowable amount, there was no evidence the higher rate was approved by the Chief Financial Officer of the College. Therefore, the questioned costs of $1,241 remains as stated.

Note B-2 **Consulting Costs**

During our review of consulting costs, we noted numerous situations where the College entered ¡nto fixed fee contracts with several different consultants. In each case, the consultant did not submit an invoice detailing out the days worked and/or services rendered. Each consultant was paid the agreed upon fixed fee and the only supporting documentation was the signed contract. Through discussions with College personnel, we were able to determine that the services were rendered. However, without a detailed invoice, we are unable to determine the daily rate paid to each consultant.

National Science Foundation, *Grant Policy Manual,* Section 616.1 (c), regarding Outside Consultants states in part: "...payment for consultant's services may not exceed the daily equivalent of the then current maximum rate paid to an Executive Schedule Level IV Federal Employee..."

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001

(Continued)

Note B-2 Consulting Costs, (continued)

In addition, the College entered into several agreements with consultants to perform certain services for a fixed fee. Since we were able to determine that services were rendered and related to NSF activities, no costs were questioned. However, we recommended that the City College of San Francisco develop and implement written procedures to ensure that rates reimbursed to consultants are within the maximum daily rate allowed by Federal Law. See the Independent Auditors' Report on Compliance with Laws and Regulations and Internal Controls for a full discussion of internal control weaknesses concerning consultant costs in Section II.

Awardee Comment

Consultant expenses over $238,000 were indeed supported with proper invoices based on the contracts with the consultants. Both the Co-PI and the evaluator do not work on the basis of billable hours. They receive a fixed fee for services rendered.

The selection of consultants was done with full approval of the National Science Foundation. The Co-PI assisted in writing the original grant proposal and was included in the original grant as the Co-PI while the evaluator was approved by the National Science Foundation as the Center Evaluator.

Auditors' Response

Notwithstanding the auditee's response, the auditee should negotiate the fixed price agreement with documentation showing that the price was based on rates below the maximum daily rate of pay, or the individuals in question should be submitting invoices sufficient in detail to ensure compliance with NSF's *Grant Policy Manual,* Section 616.1.

Note B-3 Subcontract Costs

During our of review of subcontract costs, we noted that City College of San Francisco did not require subcontractors to submit supporting documentation along with the reimbursement forms. From the general ledger, we used our judgment to select a nonstatistical sample of subcontractor costs claimed and requested that the supporting documentation be provided by the subcontractors for our review. Over a period of a month, numerous requests were made to the subcontractors to provide the proper documentation to support the amounts claimed on the reimbursement forms. Based on the documentation ultimately provided, we noted the following conditions:

a) Documentation provided was often insufficient to determine allowability and reasonableness.
b) Duplication of costs.
c) Missing time sheets.
d) Lodging rates exceeding College's Adopted Travel Policy.
e) Supporting documentation was not always provided.

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001
(Continued)

Note B-3 **Subcontract Costs, (continued)**

OMB Circular A-110, Subpart C, §_.51 (a) Monitoring and reporting program performance requires that: "Recipients are responsible for managing and monitoring each project, program, subcontract, function or activity supported by the award. Recipients shall monitor subcontracts to ensure subrecipients have met the audit requirements as delineated in §_.26."

OMB Circular A-110, Subpart C, §_.53 (b) states: "Financial records, supporting documents, statistical records, and other records pertinent to an award shall be retained for period of three years from the date of submission of the final expenditure report..."

National Science Foundation, Grant Policy Manual, Section 350 (a), Records Retention and Audit states: "Financial records, supporting documents, statistical records and other records pertinent to a grant will be retained by the grantee for a period of three years from submission of the Final Project Report..."

OMB Circular A-21, Section J, Subsection 8.C, Paragraph (2) 'After-the-Fact Activity Records' states in part: "...salaries and wages by the institution will be supported by activity reports as prescribed below. (a) Activity reports will reflect the distribution of activity expended by employees covered by the system... (b) These reports will reflect an after-the-fact reporting of the percentage distribution of activity of employees. Charges may be made initially on the basis of estimates made before the services are performed, provided that such charges are promptly adjusted if significant differences are indicated by activity reports. (c) Reports will reasonably reflect the activities for which employees are compensated by the institution. To confirm that a distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the reports will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed. (d) The system will reflect activity applicable to each sponsored agreement and to each category needed to identify F&A costs and functions to which they are allocable... (e) For professorial and professional staff, the reports will be prepared each academic term, but no less frequently than every six months. For other employees, unless alternate arrangements are agreed to, the reports will be prepared no less frequently than monthly and will coincide with one or more pay periods."

OMB Circular A-21, Section J, Subsection 48(a), Travel Costs - General states in part that travel costs, "...may be charged on actual basis, on a per diem or mileage basis ... provided the method used is applied to an entire trip and ... results in reasonable charges, and is in accordance with the institution's travel policy and practices consistently applied to all institutional travel activities."

OMB Circular A-21, Section J, Subsection 48(b), Travel Costs - Lodging and Subsistence states: "Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, shall be considered reasonable and allowable only to the extent such costs do not exceed charges normally allowed by the institution in its regular operations as a result of an institutional policy and the amounts claimed under sponsored agreements represent reasonable and allocable costs..."

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001
(Continued)

Note B-3 **Subcontract Costs, (continued)**

Therefore, we have questioned a total of $50,601 calculated as follows. See corresponding tables for conditions leading to questioned costs.

Period	Sub-Awardee	Voucher Number	Questioned Costs	Table
09/01/99 – 08/31/00	Austin Community College	FP99006A	$ 9,088	A
07/01/99 – 09/30/99	San Diego Community College	FP90007B	18,000	B
07/01/00 – 11/07/00	San Diego Community College	FP99015C	14,038	C
05/29/99 – 09/22/99	New Hampshire Community	FP90012B	4,900	D
09/23/99 – 02/16/00	New Hampshire Community	FP90012C	2,505	E
09/01/00 – 02/28/01	Madison Technical College	FP90019B	2,070	F
		Total	$ 50,601	

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001

(Continued)

Note B-3 **Subcontract Costs, (continued)**

Date	Payee/ Employee/ Participant	Costs Category Charged	Questioned Costs	Comments
04/20/00	Employee A	Travel	$ 524	No documentation provided for review
07/10/00	City College of San Francisco	Travel	930	Duplication of costs. The costs for lodging at a conference were charged by both the College and subcontractor.
04/20/00	Employee A	Travel	15	No documentation provided for review
06/19/00	Employee B	Participant Support	320	Documentation was not sufficient enough to determine if the expense was allowable or allocable to the NSF award.
07/10/00	Employee C	Participant Support	3,000	Documentation was not sufficient enough to determine if the expense was allowable or allocable to the NSF award.
06/15/00	Employee D	Participant Support	3,000	Documentation was not sufficient enough to determine if the expense was allowable or allocable to the NSF award.
07/06/00	City College of San Francisco	Participant Support	930	Duplication of costs. The costs for lodging at a conference were charged by both the College and subcontractor.
08/08/00	Holiday Inn	Participant Support	327	No documentation provided for review
04/03/00	Employee E	Participant Support	42	No documentation provided for review
		Total	$ 9,088	

Date	Payee/ Employee/ Participant	Costs Category Charged	Questioned Costs	Comments
09/10/99	Employee F	Salary	$ 18,000	Documentation relating to time sheets was not provided for review.
		Total	$ 18,000	

Date	Payee/ Employee/ Participant	Costs Category Charged	Questioned Costs	Comments
07/31/00	Employee G	Salary	$ 14,038	Documentation relating to time sheets was not provided for review.
		Total	$ 14,038	

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001

(Continued)

Note B-3 **Subcontract Costs, (continued)**

Date	Payee/ Employee/ Participant	Costs Category Charged	Questioned Costs	Comments
06/05/99	City College of San Francisco	Consulting	$ 4,210	Duplication of costs. The costs for lodging at a conference were charged by both the College and subcontractor.
07/13/99	City College of San Francisco	Consulting	690	Duplication of costs. The costs for lodging at a conference were charged by both the College and subcontractor.
		Total	$ 4,900	

Date	Payee/ Employee/ Participant	Costs Category Charged	Questioned Costs	Comments
09/09/99	Employee J	Salary	$ 958	Duplication of costs. Salary expense was already claimed on a previous reimbursement form claimed by the College.
09/23/99	Employee J	Salary	988	Duplication of costs. Salary expense was already claimed on a previous reimbursement form claimed by the College.
09/23/99	Employee K	Salary	559	Duplication of costs. Salary expense was already claimed on a previous reimbursement form claimed by the College.
		Total	$ 2,505	

Date	Payee/ Employee/ Participant	Costs Category Charged	Questioned Costs	Comments
05/14/99	Employee M	Travel	$ 690	Duplication of costs. The costs for lodging at a conference were charged by both the College and subcontractor.
05/07/99	Employee N	Travel	690	Duplication of costs. The costs for lodging at a conference were charged by both the College and subcontractor.
05/14/99	Employee O	Travel	690	Duplication of costs. The costs for lodging at a conference were charged by both the College and subcontractor.
		Total	$ 2,070	

CITY COLLEGE OF SAN FRANCISCO
National Science Foundation Award Number DUE - 9850325
Schedule of Questioned Costs
From September 1, 1998 to September 30, 2001

(Continued)

Note B-3 Subcontract Costs, (continued)

Awardee Comments

a) Duplication of costs was cited. The process for the Summer Fellows Institute requires the National Center to pay the up front deposit and total cost. In turn, the subcontractors pay this back to the National Center from their subcontracts. It appears that there is duplication when in reality it is a transfer of reimbursement between the grantee and subcontractor to distribute the workload among the regional centers. (The awardee response, attached as Appendix A, included acknowledgement receipts from the Bio-Link Director and PI for 3 duplicate payments questioned in the draft report.)

b) Time sheets are generally not required of faculty members at the participating colleges.

c) Lodging rates for the subcontractors are based on the travel policies of the individual colleges and should not be based on that of City College of San Francisco.

d) In addition to the above comments, the awardee included with their response additional support for various items questioned in the draft report that lacked support at the time of the audit. (See Appendix A.)

Auditors' Response

a) We have reviewed the auditee's response and additional submitted documentation. The submitted documentation indicates the College advanced the funds and the subawardee was to reimburse the College. However, the accounting records indicate that when the College first made the advance, the costs were charged as travel expense by City College of San Francisco. Then when the subawardee reimbursed the College for the expense, the costs were charged again as subawardee cost. There was no evidence in the accounting records to show a reduction in expense for the reimbursement as the auditee's response has indicated. Therefore, questioned costs relating to the duplication of costs remain as stated.

b) OMB Circular A-21 applies to all educational institutions, which require salaries and wages by the institution will be supported by activity reports. Therefore, questioned costs relating to salaries due to lack of proper timesheets remain as stated.

c) We have reviewed the auditee's response supporting the lodging costs questioned in the draft report. Based on our review of the documentation, we reduced our questioned costs ($1,227) relating to the lodging costs claimed by the subcontractor, New Hampshire Community.

d) We have reviewed the additional documentation submitted by the auditee to support various amounts questioned in the draft report. Based on our review, we have reduced our questioned costs ($925) relating to salary costs claimed by the subcontractor, San Diego Community. We have also reviewed additional documentation submitted to support participant support costs questioned. The documentation was a narrative describing the work performed during the grant period. However, we were unable to determine if the narrative was a statement from the participant or the auditee, as there was no signature to document who prepared the statement. There was no additional corroborating information to identify if the services were actually performed. Therefore, costs questioned relating to participant support remain as stated.

SCHEDULE C

CITY COLLEGE OF SAN FRANCISCO
Summary Schedule of Award Audited and Audit Results
From September 1, 1998 to September 30, 2001

Summary of Awards Audited

Award Number	Award Period	Audit Period
DUE-98503025	09/01/98 - 08/31/02	09/01/98 - 09/30/01

Award Number	Type of Award	Award Description
DUE-9850325	Grant	Bio-Link – Advanced Technological Education Center for Biotechnology

Summary of Questioned and Unresolved Costs by Award

NSF Award Number	Award Budget	Claimed Costs	Questioned Costs	Unresolved Costs
DUE-9850325	$2,999,995	$2,553,330	$51,842	None

Summary of Questioned Cost by Explanation

Condition	Amount	Internal Controls	Non-Compliance
Subcontracts	$50,601	Yes	No
Travel	$ 1,241	Yes	No

Summary of Internal Contro Weaknesses and Non-Compliance Issues

Condition	Internal Control or Compliance?	Material, Reportable or Other?
Conflict of Interest Policy	Compliance	
Travel Policy Enforcement	Compliance	
Procurement of Cost/Price Analysis	Internal Control	Reportable
Activity Reporting	Internal Control	Reportable
Subcontract Monitoring	Internal Control	Reportable

CITY COLLEGE OF SAN FRANCISCO
Notes to Financial Schedules
From September 1, 1998 to September 30, 2001

Note 1: Summary of Significant Accounting Policies

Accounting Basis

The accompanying financial schedule has been prepared in conformity with National Science Foundation (NSF) instructions. Schedule A has been prepared from the reports submitted to NSF. The basis of accounting utilized in preparation of these reports differs from generally accepted accounting principles. The following information summarizes these differences:

A. Equity

Under the terms of the award, all funds not expended according to the award agreement and budget at the end of the award period are to be returned to NSF. Therefore, the awardee does not maintain any equity in the award and any excess cash received from NSF over final expenditures is due back to NSF.

B. Equipment

Equipment is charged to expense in the period during which it is purchased instead of being recognized as an asset and depreciated over its useful life. As a result, the expenses reflected in the statement of award costs include the cost of equipment purchased during the period rather than a provision for depreciation.

The equipment acquired is owned by City College of San Francisco while used in the program for which it was purchased or in other future authorized programs. However, NSF has the reversionary interest in the equipment. Its disposition, as well as the ownership of any proceeds there from, is subject to Federal regulations.

C. Inventory

Minor materials and supplies are charged to expense during the period of purchase. As a result, no inventory is recognized for these items in the financial schedule.

Note 2: NSF Cost Sharing and Matching

The following represents the cost share requirements and actual cost share as of September 30, 2001:

Cost Sharing DUE-9850325

	Cost Share Required	Actual Cost Share Provided	Over/(Under)
Cost Sharing	$ 37,500	84,455	46,955,

The College satisfied the cost-sharing requirement by occupying office space donated by the University of San Francisco. The office space is approximately 777 square feet with a market value of approximately $2.25 per square foot. Based on the market value and square footage occupied, the Awardee has exceeded its cost-sharing requirement.

Note 3: Indirect Cost Rates

Award Number	Indirect Cost Rate	Base
DUE-9850325	46%	Modified Direct Costs (Total direct salaries and wages)

APPENDIX - AUDITEE'S COMMENTS TO REPORT

CITY COLLEGE OF SAN FRANCISCO

DISTRICT BUSINESS OFFICE

33 GOUGH STREET • SAN FRANCISCO, CA 94103 • 415. 241.2287 • FAX 415. 241.2267

August 30, 2002

Conrad and Associates, L.L.P.
1100 Main Street, Suite C
Irvine, CA 92614

Dear

Enclosed are City College of San Francisco's responses to the audit findings included in the Financial Schedules and Independent Auditors' Reports for the period September 1, 1998 to September 30, 2001 covering National Science Foundation award No. DUE-9850325.

The College is pleased that the INDEPENDENT AUDITOR'S REPORT ON FINANCIAL SCHEDULES expresses an unqualified opinion and that none of the reportable conditions described ...is a material weakness.

Further, the College welcomes the findings contained in this report as constructive feedback and is considering how best to improve the College's accounting, procurement and grant administration systems in light of this audit. Please note that one finding, activity reporting, was implemented July 1, 2001, prior to commencement of your fieldwork but subsequent to the end date of the audit.

Our comments address the factual accuracy of the data presented, the five conditions included in the *Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Schedules performed in Accordance with Government Auditing Standards* and responses to the questioned costs identified in Schedule B of the report.

Please do not hesitate to contact me at
with any questions regarding these responses.

Sincerely,

Cc: , CFO, audit file

CITY COLLEGE

DISTRICT BUSINESS OFFICE

33 GOUGH STREET • SAN FRANCISCO, CA 94103 • 415. 241.2237 • FAX 415. 241.2267

AUDITEE'S COMMENTS TO REPORT

In response to the audit of Bio-Link National Science Foundation Award Number DUE-9850325 the following audit responses address the compliance findings, factual errors, and questioned costs.

Compliance Findings

Activity Reporting The District has implemented time sheet reporting for all grant related payroll expenditures effective July 1, 2001.

Travel Policy Enforcement
The Chief Financial Officer can approve travel order reimbursements above the federal per diem rates for high cost areas provided that receipts clearly evidence the expenditure and the amounts are reasonable and allocable. In every case, a receipt did accompany travel reimbursements by City College of San Francisco employees.

The District will ensure that it's current written polices to include the following statement:

In situations where the lodging cost is quoted as being greater than the "Maximum lodging amount" listed in the City College Official Lodging and Per Diem Manual then an exception to that specific rate must be requested and approved by the CFO, on a case by case basis, in order to be reimbursed for the greater lodging amount.

Procurement and Cost/Price Analysis
The District maintains competitive bidding as follows (excluding personal services contracts, see Section 53060 of the California Code of Regulations): Any purchase or contract over $58,900 must be competitively bid via publication in the public record for 2 weeks, as per Section 20651, Public Contract Code. Purchases between $2,000 and $49,999 are **informally bid**, as per CCSF policy. The lowest responsible bidder receives the order. Public works contracts over $15,000 are awarded competitively, as per Public Contract Code Section 20661.

The CCSF Board of Trustees must approve exclusive contracts over $10,000 - Contracts under $10,000 require the signature of the Vice Chancellor of Finance & Administration and/or his designees.

The District's current procurement process is initiated when an individual completes either a paper form Request for Supplies, Materials, Equipment and Services or an electronic requisition and submits it to the Purchasing Department. The Purchasing Dept.

CITY COLLEGE

DISTRICT BUSINESS OFFICE

33 GOUGH STREET · SAN FRANCISCO, CA 94103 · 415. 241.2297 · FAX 415. 241.2267

will review the request and make a determination for required and/or needed comparison price analysis prior to approving the purchase request and forwarding the order to a vendor. While in the case of each informal order documentation may not be specifically maintained in the file, the Purchasing Department always completes some form of price analysis whether it be comparing prices via catalogs; existing open contracts for supplies, materials and equipment; a telephone call to a couple of vendors; or accessing information through the internet.

The District concurs with the portion of this finding regarding Special Services and Advice Agreements with consultants. The District will be developing and implementing a policy change with respect to the bidding of service contracts in order to comply with the requirements of OMB Circular A-110 §_.46.

Conflict of Interest Policy
City College of San Francisco does have a financial disclosure statement from the Chief Financial Officer who signs the contracts with consultants and sub awardees. The District concurs with the finding that the Investigator was not required to file a financial disclosure agreement. The District will move to implement the current audit recommendation by requiring the Investigator to file a financial disclosure agreement.

Sub award Monitoring.
The District reviews the Audited Financial Reports for each of the Sub award Colleges and looks specifically for material control weaknesses that would require greater sub award review. Sub awardees provide a narrative with reimbursement requests. Each of them keeps supporting documentation at their respective colleges. The PI does travel to the sub award sites and does monitor their effort expended. The District will be developing and implementing a policy change with respect to the requirement for sub-awardees to submit supporting documentation along with reimbursement forms in order to comply with the requirements of OMB Circular A-110. §_.51.

Factual Errors: Schedules A & B:

Note B-1, Travel Expenses:
Fund 121192 activity included a shared room at the BIO 2000 conference where the PI was both a speaker and exhibitor. The travel request clearly stated that the room was shared (including the name of the individual). The cost for the PI was actually half of the calculated rate, which resulted in a cost far less that the allowable rate.

Original receipts supporting the request for reimbursement evidenced the amounts "over" the allowable rate and the amounts are reasonable and allocable for the location and event.

CITY COLLEGE

DISTRICT BUSINESS OFFICE

33 GOUCH STREET • SAN FRANCISCO, CA 94103 • 415.241.2287 • FAX 415.241.2267

Fund 121193 activities included the NISOD in 2000. The PI was a speaker and stayed at a conference hotel because there were none available at a lower cost that did not require additional transportation such as a car rental and parking costs.

Note B-3, Subaward Costs:

a) Documentation for the Co-PI and evaluator were in compliance with their contracts.

b) Duplication of costs was cited. The process for the Summer Fellows Institute requires the National Center to pay the up front deposit and total cost and the subawardees pay this back to the National Center from their sub awards. It appears that there is duplication when in reality it is a transfer of reimbursement between the Grantee and subawardee to distribute the workload among the regional centers. A more detailed review and matching of the reimbursement remittances for this event would have made this clear.

c) Time sheets are not generally required of faculty members at the participating colleges.

d) Lodging rates for the subawardees are based on the travel policies of the individual colleges and should not be based on that of City College of San Francisco.

Note B-3, Sub award Costs:

Consultant expenses over $238,000 were indeed supported with proper invoices based on the contracts with the consultants. Both the Co-PI. Dr. Barton Gledhill and the evaluator, do not work on the basis of billable hours. They receive a fixed fee for services rendered.

The selection of consultants was done with full approval of the National Science Foundation. Dr. Barton Gledhill is the Co-PI who assisted in writing the original grant proposal and was included in the original grant as the Co-PI. is the evaluator and was approved by the National Science Foundation as the Center Evaluator.

The questionable service agreements are for the Co-PI, Dr. Barton Gledhill, who assisted in writing the original grant and who was accepted as Deputy Director of Bio-Link by NSF from the onset. The other questionable agreement is for , the evaluator for the grant, who was suggested and approved by NSF. Both of these key persons provided experience and training that uniquely prepared them for their positions. Because each person's skills were unique, there was no basis for a competitive bid process.

CITY COLLEGE OF SAN FRANCISCO

DISTRICT BUSINESS OFFICE

32 COUGH STREET · SAN FRANCISCO, CA 94103 · 415.241.2259 · FAX 415.241.2267

FACSIMILE TRANSMITTAL SHEET

TO:

FROM:

COMPANY: Conrad and Assoc

DATE: 9/4/2002

FAX NUMBER:

3

PHONE NUMBER:

SENDER'S PHONE NUMBER:

RE:

YOUR FAX NUMBER:

☐ URGENT X FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY ☐ PLEASE RECYCLE

NOTES/COMMENTS:

CITY COLLEGE OF SAN FRANCISCO

DISTRICT BUSINESS OFFICE

33 GOUGH STREET • SAN FRANCISCO, CA 94103 • 415.241.2297 • FAX 415.241.2267

Austin Community College District
Table A: Date 07/10/2000, Statement of activity for Participant Support Costs
No. DUE-9850325

$3000.00 Internship...July, 2000

I was given a stipend to accomplish the following tasks:

1. Develop a package insert for the video "Making the Connection", the biotechnology video produced by Austin Community College
2. Contact the industry partners and representative bioscience industries in Austin to develop an effective communication pathway between their representative and the biotechnology program at Austin Community College.
3. Identify the processes by which the goals of the Bio-Link grant are attained each year through activities and information dissemination through Austin Community College.

1. Austin Community College produced the video "Making the Connection". I produced the inserts to accompany the video. Information on the historical use of biotechnology and the importance of biotechnology and genetic engineering in medical science, food production, bioremediation and manufacturing was included. The types of bioscience industries in central Texas and the educational requirements and average salary levels for workers in the field was included. A map of the bioscience industries and laboratories that are partners with the Austin Community College Biotechnology Program and a map of their locations were included. "Suggested exercises to Stimulate Classroom Interaction" to accompany the film was developed. Finally, a list of 58 web-sites was compiled and reviewed which would provide the teacher and student with additional information.

2. A spreadsheet of Industry partners and representatives of bioscience industries in Austin was developed which included the names, addresses and telephone numbers of contact persons. I was responsible for making contact with these persons to attend the advisory board meeting in August. I arranged for the room and lunch for members.

3. I job-shadowed to learn the responsibilities of coordinating the Bio-Link grant funds and writing reports. I learned how to set up a spreadsheet which correlated the subcodes for the account to the Bio-Link goals.

CITY COLLEGE

DISTRICT BUSINESS OFFICE

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I visited 5 classes on 5 different campuses to present information about the importance of the biotechnology industry in today's business community and the job opportunites available to 1- and 2-year students. I referred students to the Bio-Link website for further information about Bio-Link and job opportunities.

I spent a day at the Texas Health Department Immunology department learning how automated Western Blots for HIV and Hepatitis C screens were performed, and specifically about their quality control program. This information will be used as background material in developing the quality control/quality assurance course as an on-line course.

I was given the responsibility of arranging 3 bioinformatics workshops during spring break, March 2001. agreed to teach the workshops. I began the process by contacting of Community College of Aurora, Colorado; of Tulsa Community College, Oklahoma; and of Montgomery Community College, Houston, Texas to ask if they were interested in hosting the 1-day workshop. Among my responsibilities would be to arrange air travel for , produce and send out invitations to the three sites for dissemination to prospective attendees, develop certificates of completion and arrange for honoraria to be paid to all attendees and to receive and process evaluations of the three workshops.

I developed a "Workshop Checklist" to be used in putting on Bio-Link workshops. The checklist describes what steps to take 3-4 months, 2-3 months, 1 month, 1 week and the day(s) of the workshop. It includes a workshop checklist, instructional materials request form, daily attendance form, evaluation form and photo/video release form. This checklist is available to anyone upon request.

c

City College of San Francisco
Advanced Technological Education for Biotechnology
National Center

FACSIMILE TRANSMITTAL SHEET

TO:

FROM:

COMPANY:

DATE: 9/04/02

FAX NUMBER:

TOTAL NO. OF PAGES INCLUDING COVER:

PHONE NUMBER:

ADDITIONAL DOCUMENTATIONS REQUESTED

☐ URGENT ☐ FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY ☐ PLEASE FORWARD

NOTES/COMMENTS:

1855 Folsom Street, Suite 643, San Francisco, CA 94103 • 415.487.2470 fax 415.487.2477 • www.bio-link.org

---

From:
Sent: Thursday, August 1, 2002 9:57 AM
To:
Cc.
Subject: Re: Audit responses

In reviewing our reimbursement reports for FY 99, we had reimbursed the faculty for their room and board at the Summer Fellows through the travel reimbursements they submitted to fiscal. Each of the participants - -and claimed $ 690 for their room and board. Each of the staff filed a travel claim for their expenses. These amounts were then claimed on the reimbursement form submitted on 8/4/99 by MATC to CCSF for the period 411199 - 6/30199. I hope this clarifies the process used to handle these charges.
Thanks,

Madison Area Technical College
3550 Anderson Street
Madison WI 53704

>>>

I need your help. I simply need some language to include in the responses to the auditor for the following. Unfortunately, I need to this by Friday morning.

Questioned Costs:

Date 5114199 Travel $690 Duplication of costs. The costs for lodging at a conference were charged by both the Grantee and Sub-Awardee

Date 5/0799 Travel $690 Duplication of costs. The costs for lodging at a conference were charged by both the Grantee and Sub-Awardee

Date 5114/99 - Travel $690 Duplication of costs. The costs for lodging at a conference were charged by both the Grantee and Sub-Awardee.

I plan to state that this is the cost for attending the Bio-Link Summer Fellows Institute. The National Center was reimbursed for the regional attendees from the Sub-Awards. If you can think of better language, I appreciate it. There was definitely not a double charge.

1855 Folsom Street,
San Francisco, CA 94103

www.bio-link.org

CITY COLLEGE OF SAN FRANCISCO
50 PHELAN AVENUE • SAN FRANCISCO, CA 94112 • 415 239.3000

July 1, 1999

TO WHOM IT MAY CONCERN:

I hereby acknowledge receipt of personal check no.2891, drawn against the State Capitol Credit Union of Madison, Wisconsin, from in the amount of $1380, as payment of the registration fees to attend the Bio-Link's Summer Fellows Forum, June 5-13,1999, for and for ($690 each).

The amount provided covers the cost of accommodation, meals, and all scheduled conference events.

Bio-Link
City College of San Francisco

CITY COLLEGE of San Francisco

July 1, 1999

TO WHOM IT MAY CONCERN:

I hereby acknowledge receipt of personal check no.2791, drawn against the University of Wisconsin Credit Union, from [redacted] in the amount of $690.00, as payment of the registration fees to attend the Bio-Link's Summer Fellows Forum, June 5-13,1999.

The amount provided covers the cost of accommodation, meals, and all scheduled conference events.

Bio-Link
City College of San Francisco

CITY COLLEGE OF SAN FRANCISCO

50 PHELAN AVENUE • SAN FRANCISCO, CA 94112 • 415 239 3000

DATE: 8/2/02
TO:

July 1, 1999

FROM:

TO WHOM IT MAY CONCERN:

I hereby acknowledge receipt of personal check no.1789, drawn against Park Bank of Madison, Wisconsin, from in the amount of $690.00, as payment of the registration fees to attend the Bio-Link's Summer Fellows Forum, June 5-13,1999.

The amount provided covers the cost of accommodation, meals, and all scheduled conference events.

Bio-Link
City College of San Francisco

swissôtel WASHINGTON
THE WATERGATE

P/O Number Room
Arrival 11/29/99 Cashier 3
Departure 12/01/99 Page 1

I N V O I C E N O. 43684 Swissôtel Washington - The Watergate, 12/01/99

Date	Text	Room	Charges	Credits
11/29	Room Rate	0404	185.00	
11/29	Room Tax 14.5%		26.83	
11/30	Room Rate		185.00	
11/30	Room Tax 14.5%		26.83	
11/30	Parking		23.00	
12/01	Visa Card			446.66
	Total		446.66	446.66
	Balance			0.00 S

Guest Signature

swissôtel WASHINGTON
THE WATERGATE

P/O Number
Arrival 09/14/99
Departure 09/15/99

Room

Cashier 13
Page 1

Invoice 37665 Swissôtel Washington The Watergate, 09/15/99

Date	Text	Room	Charges	Credits
09/14	Room Rate	0307	170.00	
09/14	Room Tax 14.5%		24.65	
09/14	Parking		23.00	
09/15	Telephone-Long Distance		1.00	
09/15	Telephone-Long Distance		1.00	
09/15	Visa Card			219.65
	Total		19.65	219.65
	Balance			0.00 $

Guest Signature

FAX:

Number of pages including cover: 11

Fax to:

Fax Number:

Please find attached the time card information and payroll printed from the District system for and . (the people the District used to backfill for release time to work on the Biolink Project) and Extended Day Pay Authorization. I am still attempting to obtain information on how Certificated Personnel are paid.

Thanks.

Advanced Technology Centers@ San Diego City College

San Diego Technology Incubator
Phone:
Fax:

CERTIFICATED HOURLY TIME REPORT

LOCATION NAME C44

EMPLOYEE NAME

CLASSIFICATION TITLE: TP HY COLL CLRM INS

HOURLY RATE

UC STANDARD HOURS

SOCIAL SECURITY NO

POSITION NO

REPORTING PERIOD FROM: 08 01 00 THRU: 08 31 00

DATE DUE BACK: 08 31 00

COMPUTE OT TO: 10.8/5 UP

(5 pay)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	EARN CODE	TOTAL HOURS
																															UP	10.8

TIME REPORTING CATEGORIES

10 - REG. CLASSROOM PAY
11 - REG. NONCLASSROOM PAY
61 - RELEASE TIME
HS - HOURLY SICK
63 - MILITARY LEAVE
65 - BEREAVEMENT LEAVE
74 - JURY DUTY
75 - PERSONAL NECESSITY LEAVE
UP - UNIT PAY

I HEREBY CERTIFY THAT THIS TIME REPORT CORRECTLY REFLECTS ALL TIME WORKED AND ABSENCES FOR THE PAY PERIOD INDICATED

(SEE REVERSE SIDE FOR INSTRUCTIONS)

Page: 1 Document Name: untitled

Pu44 08/01/02 11:16 A
Name'
Type C COMPUTER PRODUCED Check Number Check Date 09/08/00

ASSIGNMENT	EC	Hours	Amount	FUND	ORG	ACCT"	PROG	FR-MDY TO-MDY
003961-00	UT	10.60	369.93	1010	1501	1301	58010S	

Date: 8/1/ 2 Time: 11:16:34 AM

Page: 1 Document Name: untitled

Pu44 . 08/01/02 11:16 A

Name
Type R REDISTRIBUTION Check Number Check Date 09/20/00

Assignment	EC	Hours	Amount	FUND	ORG	ACCT	PROG	FR-MDY TO-MOY
003861-00	UT	10.80-	368.93-	1010	1501	1301	580105	
	UT	10.80	368.93	2222	1910	1301	0401.20	

Date: 8/1/ 2 Time: 11:16:26 AM

TIMECARD TRANSMITTAL FORM

Location: Citrus College - 1098

Reporting Month and Year:

Timekeeper Name: _____ (Print)

Total Hours on Timecards Enclosed: FSD Cards - 6

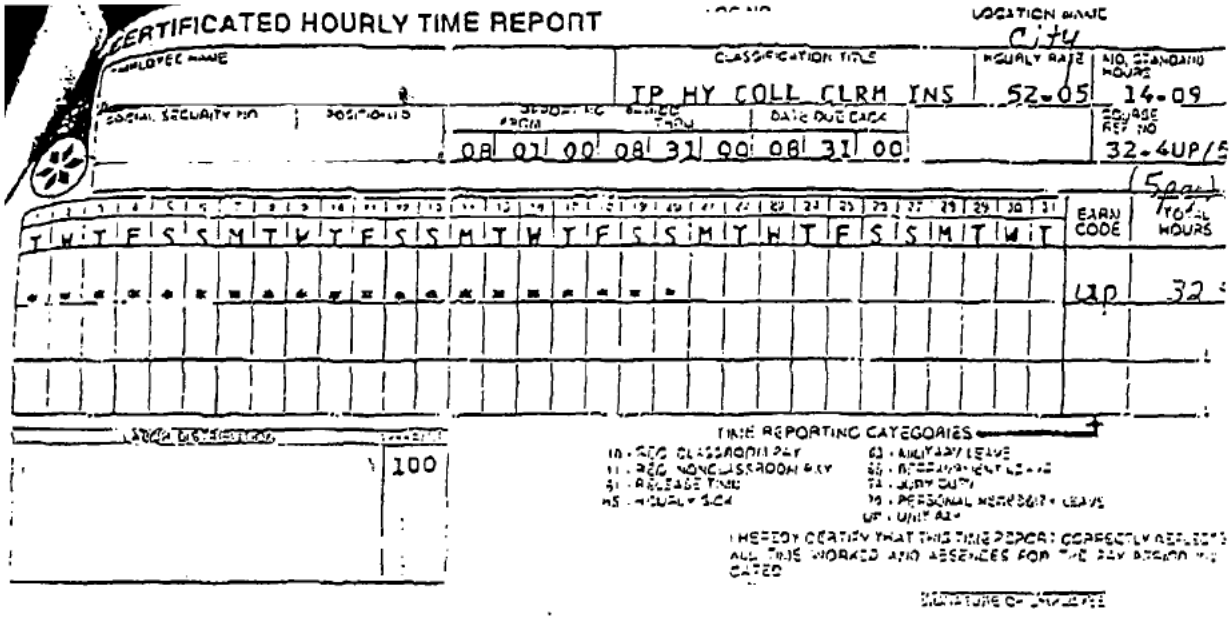
I Certify by my signature that these timecards correctly reflect hours worked for all employees of this center/department for the pay period indicated.

Timekeeper _____ Date 9/1/99

Manager _____ Date 9-1-99

Timecards are due in Payroll by 5 p.m. on the first working day of the month.

7/9/92
fa



CERTIFICATED HOURLY TIME REPORT

LOCATION NAME: City

EMPLOYEE NAME

CLASSIFICATION TITLE: TP HY COLL CLRM INS

HOURLY RATE: 52.05

NO. STANDARD HOURS: 14.09

SOCIAL SECURITY NO | POSITION ID | REPORT PERIOD FROM | REPORT PERIOD THRU | DATE DUE EACH | SOURCE REF NO

08 01 00 | 08 31 00 | 08 31 00 | 32-4UP/5

(Spec)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	EARN CODE	TOTAL HOURS
T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T		
																															UP	32

SOCIAL SECURITY NO. | 100

TIME REPORTING CATEGORIES

10 - REG CLASSROOM PAY
11 - REG NONCLASSROOM PAY
51 - RELEASE TIME
HS - HOURLY SICK
63 - ANNUITANT LEAVE
66 - BEREAVEMENT LEAVE
72 - JURY DUTY
76 - PERSONAL NECESSITY LEAVE
UP - UNIT PAY

I HEREBY CERTIFY THAT THIS TIME REPORT CORRECTLY REFLECTS ALL TIME WORKED AND ABSENCES FOR THE PAY PERIOD INDICATED

SIGNATURE OF EMPLOYEE

Page: 1 Document Name: untitled

PU44 [redacted] 08/01/02 11:11
Name
Type C COMPUTER PRODUCED Check Number Check Date 09/08/

Assignment	EC	Hours	Amount	FUND	ORG	ACCT	PROG	FR-MDY	TO-MI
003333-01	43	7.16	372.68	1020	1520	1301	040110		
003861-13	UT	32.40	1686.42	1010	1520	1301	040110		
003866-07	43	5.25	273.26	1020	1520	1301	040110		
003867-01	43	3.33	173.33	1020	1520	1301	040110		

Date: 8/1/ 2 Time: 11:11:23 AM

Page: 1 Document Name: untitled

08/01/02 11:11 A

PU44 .
Name
Type R REDISTRIBUTION Check Number Check Date 09/20/00

Assignment	EC	Hours	Amount	FUND	ORG	ACCT	PROG	FR-MDY	TO-MDY
003861-13	UT	10.69-	556.52-	1010	1520	1301	040110		
	UT	10.69	556.52	2222	1910	1301	040120		

Date: 8/1/ 2 Time: 11:11:02 AM

6a
Aug

TIMECARD TRANSMITTAL FORM

Location CITY COLLEGE - 1097 (NEW HIRES) NOT ON SYSTE

Reporting Month and Year AUG. '00

Timekeeper Name ______________
(Print)

Total Hours on Timecards Enclosed 449.30 Hrs.

I Certify by my signature that these timecards correctly reflect hours worked for all employees of this center/department for the pay period indicated.

Timekeeper ______________ Date 8/30/00

Manager ______________ Date 8-30-00

Timecards are due in Payroll by 5 p.m. on the first working day of the month.

7/9/92
fa

HOW TO CONTACT
THE OFFICE OF INSPECTOR GENERAL

Internet
www.oig.nsf.gov

Email Hotline
oig@nsf.gov

Telephone
703-292-7100

Toll-free
1-800-428-2189

Fax
703-292-9158

Mail
Office of Inspector General
National Science Foundation
4201 Wilson Blvd., Suite 1135
Arlington, VA 22230