



DEPARTMENT OF HEALTH & HUMAN SERVICES
Administration for Children and Families
Office of Community Services

Community Services Block Grant Program

Oklahoma State Assessment

On-Site Review

Final

March 24-28, 2014

Oklahoma State Assessment

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Oklahoma Community Services Block Grant

I. Executive Summary

The Community Services Block Grant (CSBG) provides assistance to States and local communities working through a network of Community Action Agencies (CAAs) and other neighborhood-based organizations for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to become fully self-sufficient. CSBG-funded activities create, coordinate, and deliver a broad array of services to low-income Americans. The grant's purpose is to fund initiatives to change conditions that perpetuate poverty, especially unemployment, inadequate housing, poor nutrition, and lack of educational opportunity.

The Governor of Oklahoma designated the Oklahoma Department of Commerce (ODOC) as the appropriate lead agency for the administration of CSBG. Oklahoma CSBG provides funding, technical assistance, and support to 19 eligible entities¹ serving 77 counties. The eligible entities provide an array of services according to the Community Action Plan formulated to address local needs. Services may include housing, energy assistance, nutrition, employment and training as well as transportation, family development, child care, health care, emergency food and shelter, domestic violence prevention services, money management, and micro-business development. The information contained in this report was compiled during a State Assessment (SA) of the Oklahoma CSBG and its eligible entities as evaluated by Federal staff of the Division of State Assistance (DSA) in the Office of Community Services (OCS), an office within the Administration for Children and Families (ACF), U.S. Department of Health and Human Services (HHS).

State Assessment Authority

SAs are conducted to examine the implementation, performance, compliance, and outcomes of a State's CSBG and to certify that the State is adhering to the provisions set forth in Title II – Community Services, of the Coats Human Services Reauthorization Act, Public Law 105-285. On August 25, 2010, OCS issued Information Memorandum 117, explaining that DSA would conduct an on-site monitoring visit of Oklahoma during Federal Fiscal Year (FFY) 2013. Due to workload and scheduling conflicts, the assessment was delayed by OCS until March 2014. Federal staff conducted the on-site review of the Oklahoma CSBG and its eligible entities from March 24 – 28, 2014. The evaluation included interviews and analyses of the data collected. As per the CSBG statute, the SA examines the State's and its eligible entities' assurances of program operations including:

1. Activities designed to assist and coordinate services to low-income families and individuals, including those receiving assistance under the Temporary Assistance to Needy Families (TANF) program, the elderly, homeless, migrant and seasonal workers, and youth;
2. Coordination of service delivery to ensure linkages among services, such as employment and training activities, with the Low-Income Home Energy Assistance Program (LIHEAP), faith-based and other community-based charitable organizations, and other social services programs;
3. Innovative approaches for community and neighborhood-based service provision;
4. Ability to provide emergency food and nutrition to populations served;

¹ The term "eligible entities" is used throughout this report to refer to non-profit or public agencies that meet the requirements of Section 673(1)(A) and Section 676B of the CSBG Act. Eligible entities include Community Action Agencies and other eligible nonprofit and public agencies designated by the State.

5. Adherence to statutory procedures governing the termination and reduction of funding for the local entity administering the program;
6. Adequate and appropriate composition of Tripartite Board and eligible entity rules;
7. Appropriate fiscal and programmatic procedures to include a Community Action Plan from the eligible entities that identifies how the needs of communities will be met with CSBG funds; and
8. Participation in the performance measurement system, the Results Oriented Management and Accountability (ROMA) initiative.²

The SA also examines the fiscal and governance issues of the eligible entities that provide CSBG funded services in local communities as well as Oklahoma's oversight procedures for the eligible entities. Fiscal and governance issues examined include:

1. Methodology for distribution and disbursement of CSBG funds to the eligible entities;
2. Fiscal controls and accounting procedures;
3. State administrative expenses;
4. Mandatory public hearings conducted by the State Legislature; and
5. General procedures for governing the administration of CSBG, including Board governance, non-discrimination provisions, and political activities prohibitions.

Methodology

The SA consisted of two levels of evaluation by OCS reviewers:

1. OCS reviewers examined the State-level assurances, fiscal and administrative governance issues through data collection and interviews with State officials.
2. OCS reviewers assessed the State's monitoring procedures and results to determine eligible entities' compliance with assurances and governance requirements by gathering information and engaging in data collection and interviews.

State-level interviews included the following ODOC officials: Vaughn Clark, Director of Community Development; Marshall Vogts, Director of Programs; Donald R. Hackler, Jr., General Council; Shellie Schledgel, Program Planner, Wendi Whittier, Audit Manager; Ashley Gervasi, Auditor; Annette G. Figures, Program Manager-Finance; Amanda Mariott-Thottneal, Programs Representative; Sarah Rodefeld, Programs Representative; Paula Jennings, Programs, Representative; and Sally Noakes, Programs Representative.

OCS reviewers visited the following eligible entities: Community Action Agency of Oklahoma City, Oklahoma City, OK; KI BOIS Community Action Foundation, Inc., Stigler, OK; and Washita Valley Community Action Council, Chickasha, OK.

OCS reviewers included: David Barrie, Financial Operations Branch Chief; Isaac Davis, Program Specialist and State Assessment Coordinator; Michael Pope, Auditor; Darlene Richardson, Auditor; and John Thompson, Auditor.

² Some assurances have been combined where appropriate.

II. Assessment and Findings

The OCS reviewers collected information pertaining to the fiscal and programmatic procedures of the State agency, as well as other general information about the State's CSBG including:

- Administrative, program, and financial operations for the State and the eligible entities assessed;
- Brochures and literature on services provided;
- Most recent CSBG financial summary reports;
- Standard Form (SF) 269 Financial Status Report for FY 2010 showing total funds authorized;³
- Audited Financial Statements;
- Oklahoma State CSBG Plan; and
- Oklahoma CSBG Operations Manual.

Fiscal and Governance Operations

The CSBG statute requires each State to designate a lead agency to administer CSBG, and for the lead agency to provide oversight of the eligible entities that administer CSBG in the communities. The Governor designated the Oklahoma Department of Commerce (ODOC) as the lead agency to administer CSBG in the state of Oklahoma.

In order to verify that fiscal controls and adequate accounting practices were in place, OCS reviewers examined the general ledger, fiscal policies and procedures, and detailed financial reports listing programmatic, administrative and discretionary transactions provided by the State, as well as observe the use of the State Accounting System. In addition, DSA was able to review a sample of general ledger transactions to source documents such as vendor invoices, travel reimbursements, and timesheets for the purpose of determining if expenditures are allowable, allocable and supported by appropriate documentation.

Table 1 illustrates the distribution of Federal funds allocated in Oklahoma.

Table 1

FY 2010 Funds: Oklahoma		
CSBG Allocated Funds	Amount Allocated	Percentage of Allocation
Grants to Local Eligible Entities	\$7,310,929	91%
Administrative Costs	\$425,431	5%
Discretionary Projects	\$331,736	4%
Total Allocated in FY 2010	\$8,058,096	100%

The State uses CSBG administrative funds for the management and monitoring of the program. OCS reviewed the State's general ledger for the administrative discretionary spending. OCS selected two months and confirmed the amounts charged for labor hours were the number of hours

³ After 2010, the SF 269 was replaced by the SF-425 Financial Status Report. However, the SF-269 was applicable for the time period included in this assessment.

approved by the appropriate supervisor without exception. However, as noted in Finding One of this report, OCS reviewers found that internal controls, as designed, were not adequate to prevent unauthorized labor expenses from being charged to CSBG funds. While OCS found no examples of actual inappropriate labor expenses, we recommend modification of current systems to improve control design, as outlined in detail in the finding at the end of this report.

With regard to the State's discretionary CSBG funds, documentation provided by the Director of Programs demonstrated the process through which discretionary funds from FY 2010 were processed in the financial system. Eligible entities submitted a written request for discretionary funds to the State. The request was reviewed by the Program Planner and Director of Programs to verify if the expenses qualified as discretionary. If they were approved, then the Director of ODOC signed the request and it is sent to Business Services for processing. Once approved, Business Services verified that the funds are available for use in the ledger and makes the actual drawn down of cash for distribution to the eligible entity. OCS reviewed the State's use of discretionary funds and determined the State's use of discretionary Funds were in accordance with Section 675(b)(1) of the CSBG Act.

Administrative Monitoring and Accountability

The CSBG statute requires States to monitor local agencies to determine whether they meet performance goals, administrative standards, and financial management standards, as well as other State-defined criteria. States must have procedures in place to ensure eligible entities have a system of governance, financial and human resource management, program and service delivery, and community relations. Eligible entities are required to submit applications to receive their CSBG allotments annually. The process of approval is based on: 1) standard forms; 2) governing Board approval; and 3) information about how the entity will provide services in their communities.

States are required by Federal statute to perform monitoring duties in a full on-site review at least once every three years for each eligible entity.

Section 678B(a) requires that the State shall conduct the following reviews of eligible entities:

- (1) A full on-site review of each such entity at least once during each three-year period.
- (2) An on-site review of each newly-designated entity immediately after the completion of the first year in which such entity receives funds through the CSBG program.
- (3) Follow up reviews including prompt return visits to eligible entities, and their programs, that fail to meet the goals, standards, and requirements established by the State.

Based on information provided to OCS during the State assessment, ODOC monitors all eligible entities annually. Monitoring includes review of compliance to program regulations; evaluation of fiscal and program files as well as visits to Head Start Centers and Weatherization Homes. On-site monitoring are conducted by the program representatives who perform monitoring for several different Federal programs including CSBG. The State provided copies of the State Monitoring Tool; Monitoring reports; Monitoring Tracking Schedules; Technical Assistance Tracking; Corrective Action Letters; and Close-Out Letters.

The ODOC also provided a copy of the CSBG Implementation/ Monitoring Training held May 16, 2012 as well as the most current Community Implementation Manual developed by the State. According to State officials, any changes to the manual are sent directly to the agency's Executive Director via email and hard copy. The State also provided a copy of the FY2010 monitoring schedule that included corrective action tracking documentation and dates the letters were closed and issued.

While the State demonstrated acceptable procedures for monitoring, OCS reviewers noted that the procedures for terminating CSBG funds for cause need strengthening. As described in finding two of this report, OCS reviewers noted in the de-designation of a poorly-performing entity, there was no documentation to show that the State had provided the entity an opportunity for a hearing, in accordance with Section 678C(a)(5) of the CSBG Act.

Financial Monitoring and Accountability

OCS verified whether on-site monitoring reviews were conducted to meet the following objectives: 1) review of sub-recipient performance; 2) review of compliance to applicable State and Federal regulations, policies and statutes; 3) assist in the prevention of fraud and abuse; and 4) identification of technical assistance needs. States are required to adhere to Section 678B that requires States to monitor eligible entities at least once every three years.

Table 2 illustrates the State's monitoring schedule indicating the eligible entities visited.

Table 2

Oklahoma Monitoring Schedule		
Agency Name	On-site Visits	Counties Served
Big Five Community Services, Inc.	9/21-10/1/2010	Bryan, Carter, Coal, Love, Pontotoc
Central Oklahoma Community Action Agency	5/17-5/27/2011	Cleveland, Lincoln, Logan, Payne, Pottawatomie, Seminole
Community Action Agency of Oklahoma City and Oklahoma/Canadian Counties, Inc.	11/1-11/10/2010	Canadian, Oklahoma
Community Action Development Corporation	4/19-4/29/2011	Beckham, Cotton, Jefferson, Kiowa, Roger Mills, Tillman, Washita
Community Action Resources and Development, Inc.	6/14-6/24/2011	Mayer, Nowata, Rogers, Wagoner, Washington
Community Development Support association, Inc.	7/19-7/22/2011	Garfield, Grant
Community Action Project of Tulsa	7/25-7/28/2011	Tulsa
Cookson Hills Community Action Foundation	8/24-9/3/2010 (defunded)	Adair, Cherokee, Sequoyah
Deep Fork Community Action	2/22-3/4/2011	Hughes, McIntosh, Okfuskee, Okmulgee
Delta Community Action Foundation	9/28-10/8/2010	Garvin, Stephens, McClain
Great Plains Improvement Foundation, Inc., CAA	9/13-9/17/2010	Comanche
INCA Community services, Inc.	6/3-6/10/2011	Atoka, Johnston, Marshall, Murray
KI BOIS Community Action Foundation	3/22-4/1/2011	Haskell, Latimer, Le Flore, Pittsburg
Little Dixie Community Action	6/6-6/17/2011	Atoka, Bryan, Choctaw, McCurtain, Pushmataha
Muskogee County Community Action Foundation, Inc.	10/4-10/8/2011	Muskogee

Oklahoma Monitoring Schedule		
Agency Name	On-site Visits	Counties Served
Northeast Oklahoma Community Action Agency, Inc.	6/7-6/14/2011	Craig, Delaware, Ottawa
Opportunities, Inc. Community Action Agency	1/25-2/4/2010	Alfalfa, Beaver, Blain, Cimarron, Custer, Dewey, Ellis, Harper, Kingfisher, Major, Texas, Woods, Woodward
Southwest Oklahoma Community Action Group, Inc.	12/1-12/10/2010	Greer, Harmon, Jackson
United Community Action Program	10/19-10/24/2010	Creek, Kay, Noble, Osage, Paunee
Washita Valley Community Action Council	11/2-11/10/2010	Caddo, Grady

OCS reviewers examined the State’s monitoring procedures and a representative sample of completed monitoring tools, reports, backup documentation, and corrective action letters. We examined monitoring reports for three of the 19 eligible entities from FY 2010 through FY 2014 and interviewed the staff responsible for conducting the reviews to evaluate ODOC’s monitoring practices and procedures. The monitoring reports consisted of a review of the entities financial records, documentation of program accomplishments, personnel policies and records, client appeals procedures, by-laws, chart of accounts, cash receipt journals, CAPTAIN (an on-line data management system) reporting, cash disbursement journal, and the general ledger for each contract. We also reviewed the entities documentation for corrective action, ODOC’s training and technical assistance provided, ODOC’s closeout and follow-up procedures.

Based on OCS review of the monitoring reports, and based on discussions with staff, ODOC monitoring practices and procedures comply with Section 678B of the CSBG Act. ODOC has an active schedule of monitoring, following up on corrective action, providing technical assistance, tracking, and closing out the monitoring reviews of its eligible entities.

Office of Management and Budget (OMB) Circular A-133, Single Audit Act of 1997

According to 45 CFR §96.31, grantees and subgrantees are responsible for obtaining audits in accordance with OMB Circular A-133, “*Audits of State, Local Governments, and Non-Profit Organizations.*” Agencies expending \$500,000 or more of Federal funds in any year must contract with an independent auditor to review their financial statements and Federal expenditures. The auditing firm for the State conducts the fieldwork, issues the audit report, and submits the required reporting forms to the Federal Audit Clearinghouse (FAC) with reportable findings.

Independent audits are required to determine whether: 1) costs and program income activities were properly summarized and reported; 2) internal controls meet the State’s standards; 3) costs charged to the grant were allowable; and 4) the eligible entity is in full financial compliance.

ODOC follows the Oklahoma Administrative Code as policy for single audits and, guidance from OMB Circular A-133. The Oklahoma Administrative Code requires eligible entities to submit copies of the audit report package to ODOC.

The Oklahoma Administrative Code requires the following:

- A program audit is due within 90 days of the end of the contract period;
- A single entry audit is due within 30 days of the completion of the audit; (This audit should be completed and the report submitted no later than nine months after the end of the contractors fiscal year , pursuant to OMB Circular A-133, Subpart C, Section .320.)
- The Contractor shall submit one original, complete bound report;
- If the eligible entity is not required to obtain an audit, but has an audit performed that includes Department funds, the eligible entity shall provide one original, complete, bound audit report to the Department within thirty days of the issuance of the report.

After issuance of an audit, the Department shall have six months to review the audit for instances of non-compliance with OMB A-133 and ensure corrective actions have taken place.

OCS reviewed the findings of the A-133 reports on eligible entities; ODOCs policy, procedures and their closeout process. The State maintains adequate internal controls for these procedures. Oklahoma is in compliance with CSBG 678D for Fiscal Controls and Audits and CFR 96.30 for Fiscal Controls and accounting procedures and its own State Policies in the Oklahoma Administrative Code.

Eligible Entity Carryover Requirements

Language in Section 675C(a)(3) of the CSBG Act permits States the discretion to recapture and redistribute unobligated funds in excess of 20 percent of the amount distributed to an eligible entity to another eligible entity or to a private nonprofit organization. However, since 2001, Congressional Appropriation language has provided instruction that supersedes the language in the enabling legislation. Currently, States must comply with annual appropriation instructions requiring that, “to the extent Community Services Block Grant funds are distributed as grants by a State to eligible entities provided under the Act, and have not been expended by such entity, the funds shall remain with such entity for carryover into the next fiscal year for expenditure by such entity for program purposes.” OCS reviewers determined the State is in compliance with the Congressional Appropriations language.

State Carryover Balance

In accordance with 45 CFR §92.40, §92.41, and §96.30(b)(4), respectively, the grantee must submit annual program progress and financial status reports using OMB Standard Form 269A Financial Status Report (FSR). The FSRs are due within 90 days of the close of the applicable statutory grant periods. Failure to submit reports on time may be the basis for withholding financial assistance payments, suspension, or termination of funding.

OCS reviewers determined the State FY 2010 CSBG funds distributed to its eligible entities included \$1,351,738 carryover from the FY 2009 CSBG funding. During our assessment, OCS reviewers noted the State submitted its FSR in accordance with 45 CFR §92.40, §92.41, and §96.30(b)(4).

Public and Legislative Hearings

According to Section 676(a)(2)(A), at the beginning of each award period, a State must prepare and submit an application and State Plan. Section 676(a)(2)(B) requires a public hearing with, among other provisions, sufficient time for public comment.

OCS reviewers found that for the last two grant periods (FY 2012 – FY 2013 and FY 2013 -2014) the State did not conduct a hearing to allow the public to comment on the proposed use and distribution of funds prior to submitting the application and plan to OCS. However, based on discussions with ODOC staff and guidance from OCS program specialists, in lieu of holding a public hearing the State made the CSBG State plan available via website to all of its eligible entities, and requested comments. OCS reviewers also noted that there was no documentation in the file to show that the legislative hearing was held as required. However, the State has subsequently provided documentation that the Legislative Hearing was held before the Oklahoma State Senate Committee on Natural Resources after the OCS monitoring visit was conducted in April of 2014.

As noted in finding three of this report, OCS reviewers found that while ODOC has procedures for holding public and legislative hearings, additional action is needed to assure adherence to those procedures. OCS did not receive complaints on this item from eligible entities or the public and we noted that the State did publish plans on its website for comment. However, for future State plan submission, the State must review its procedures and assure compliance with all hearing requirements.

Tripartite Boards

Eligible entities must comply with Section 676B of the CSBG Statute, which requires that members are chosen in accordance with democratic selection procedures to assure that not less than one-third of its members are representatives of low-income individuals and families who reside in the neighborhoods served. One-third of its members are public officials and the remainder of its members represent business, industry, labor, religious, law enforcement, education, or other major groups interested in the community serviced. Members must actively participate in the planning, implementation, and evaluation of the program that services their low-income communities.

Responsibilities of the Tripartite Board include:

- Ensuring that all administrative requirements are met;
- Establishing policies, rules, regulations and by-laws consistent with the agency's mission;
- Establishing accounting systems and fiscal controls consistent with generally accepted accounting principles;
- Establishing policies prohibiting nepotism;
- Avoiding conflict of interest;
- Involvement in directing the agency's operation through regular board meetings; and
- Acceptance of liability for and resolving any questioned cost identified by audits.

In accordance with Federal and State laws, each eligible entity, in order to be in full compliance, is required to adhere to the composition, documentation, by-laws, Board manual, and Board meeting minutes as detailed in the CSBG Act of 1998, Section 676B. The State CSBG office is required to monitor board composition and follow-up with the eligible entities when representation needs to be adjusted.

ODOC requirement outlines procedures to be incorporated in the agencies by-laws for all Boards of Directors. Boards shall consist of no fewer than 12 members, and no more than 36 members – the agencies' by-laws should specify the number of Board Members. Board composition must be one-third public sector, at least one-third representatives of low-income community, and the remainder composed of representatives of the private sector. Selection procedures must be in writing and documented to show Board involvement in the selection of the public and private sector members, and the involvement of the low-income community and its low-income members. Vacancies are encouraged to be filled within two months, each term shall not exceed three years and each member must be removed at the end of each term. All Board meetings shall be in compliance with Oklahoma Open Meeting Act, 25 O.S. 301, et seq., and O.S. 301-314.

OCS reviewed monitoring reports for three of ODOC's eligible entities from 2010 through 2014, as well as ODOC's requirements for Board of directors, and interviewed the staff responsible for conducting the monitoring reviews to determine how ODOC assures that the eligible entities adhere to State and Federal requirements for Tripartite Boards. Based on our review of the monitoring reports, and discussions with monitoring staff, ODOC has procedures in place to assure that eligible entities comply with the State and Federal requirements for Tripartite Boards including selection and composition of the Board. As a part of ODOC's monitoring reviews conducted of the eligible entities once every three years, the staff verifies compliance for the selection process and Board composition.

Administrative or Fiscal Operations

According to 45 C.F.R. § 96.30(a) Fiscal and administrative operations require: (a) Fiscal control and accounting procedures. Except where otherwise required by Federal law or regulation, a State shall obligate and expend block grant funds in accordance with the laws and procedures applicable to the obligation and expenditure of its own funds. Fiscal control and accounting procedures must be sufficient to; (b) permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant.

OCS reviewers were able to review the State of Oklahoma general ledger for CSBG, including CSBG discretionary funds for FY 2010. We also reviewed expenses that included a detail report listing programmatic and administrative transactions provided by the State. We were able to test a sample of these transactions and vouch to source documents such as ODOC expenditure reports, ODOC payroll Administrative Spreadsheet, and timesheets for the purpose of verification of allowability and allocability. The State provided its policy for determining unallowable cost. We noted that there were no findings at this time.

We also reviewed the ODOC administrative funds procedures for eligible entities. Administrative funds are awarded in the form of modifications to the eligible entities that request for funds via fax or mail. Once the modification is approved, the State gives guidance to the eligible entity of how much funds each county they serve shall receive. Supporting documentation shows a written request from an eligible entity requesting a modification to their contract in order to receive their already appropriated funds. Each request is routed to multiple individuals involved in the approval process. Each reviewer initials the request on an approval sheet. Upon approval the funds are drawn down and broken out according to Administrative and Operating Costs for each eligible entity. Oklahoma eligible entities are required to send an expense report on the 20th of each month to verify how the funds are being distributed under Administrative and Operating Costs. The

expense reports are reviewed by the program representative. There were no findings for this process.

Program Operations

The eligible entities operate numerous programs designed to meet the needs identified in their respective service areas. Because the demographic data shows different local needs, not all eligible entities can provide extensive services in all priority areas.

The State and eligible entities categorize their expenditures of CSBG funds according to the statutory list of program purposes. The categories are as follows:

- Securing and maintaining employment;
- Securing adequate education;
- Improving income management;
- Securing adequate housing;
- Providing emergency services;
- Improving nutrition;
- Creating linkages among anti-poverty initiatives;
- Achieving self-sufficiency; and
- Obtaining health care.

The State requires agencies receiving CSBG funds to prepare and submit an application referred to as a Community Action Plan. The process requires eligible entities to submit an application to the State for approval based on: 1) standard forms; 2) governing board approval; 3) information based on priority needs; and 4) information about how the entities will provide services in their communities. Table 3 in Appendix 1 shows the reported characteristics of individuals and families served throughout the State.

Based on the CSBG statute, the grant agreement outlines the following requirements for the State's eligible entities:

- A community needs assessment;
- A description of the service delivery system for low-income individuals and families in the service area;
- A description of linkages that will be developed to fill gaps in service through information, referral, case management, and follow-up consultations;
- A description of how funding will be coordinated with other public and private resources; and
- A description of outcome measures for providing services and promoting self-sufficiency and Oklahoma community revitalization.

The State implemented an electronic application and approval system in 2012 called OKGrants. The OKGrants System includes: eligible entity applications and approval; monthly expenditures reports and their approval; contracts; and Board minutes reviewed monthly. OKGrants updated the previously operated paper system that was employed in 2010.

The State also implemented an electronic document retention system called CONFAX. All CONFAX documents shall be updated and submitted with the CSBG application annually and/or as revised. All necessary forms are provided annually in the CSBG application. Required documents

include: Articles of Incorporation; by-laws; Affirmative Action Plan; Personnel Policies; Board Membership Roster; Board Committee Membership List; Organization Chart; Agency Program Chart; Approved Board Minutes, signed by the authorized Board representative (including the sign-in sheet and voting record); List of all satellite offices, including address and telephone number; Equipment Inventory List (purchased with ODOC contract funds); and Agency Budget Summary.

The CSBG Client Characteristics and Statistics reported by the State using the CSBG IS report is found in Table 3 (refer to **Appendix 1**). The program activities associated with CSBG funds as used by the eligible entities in FY 2010 are detailed below:

Employment Programs⁴

The State reported spending \$565,257 of CSBG funds to support a range of services designed to assist low-income individuals in obtaining and maintaining employment. These services may include:

- Support for TANF recipients who are preparing to transition to self-sufficiency or for former TANF recipients who need additional support to find or maintain employment;
- Support for job retention, including counseling, training, and supportive services, such as transportation, child care, and the purchase of uniforms or work clothing;
- Skills training, job application assistance, resume writing, and job placement;
- On-the-job training and opportunities for work;
- Job development, including finding employers willing to recruit through the agency, facilitating interviews, creating job banks, providing counseling to employees, and developing new employment opportunities in the community;
- Vocational training for high school students and the creation of internships and summer jobs; and
- Other specialized adult employment training.

Education Programs

The State reported spending \$826,799 of CSBG funds to provide education services. These services may include:

- Adult education, including courses in English Second Language (ESL) and General Equivalency Diploma (GED) preparation with flexible scheduling for working students;
- Supplemental support to improve the educational quality of Head Start programs;
- Child care classes, providing both child development instruction and support for working parents or for home child care providers;
- Alternative opportunities for school dropouts and those at risk of dropping out;
- Scholarships for college or technical school;
- Guidance regarding adult education opportunities in the community;
- Programs to enhance academic achievement of students in grades K–12, while combating drug or alcohol use and preventing violence; and
- Computer-based courses to help train participants for the modern day workforce.

⁴ Program funding information is extracted from the State CSBG-IS Report.

Housing Programs

The State reported spending \$1,037,794 of CSBG funds to provide housing programs to improve the living environment of low-income individuals and families. These services may include:

- Homeownership counseling and loan assistance;
- Affordable housing development and construction;
- Counseling and advocacy about landlord/tenant relations and fair housing concerns;
- Assistance in locating affordable housing and applying for rent subsidies and other housing assistance;
- Transitional shelters and services for the homeless;
- Home repair and rehabilitation services;
- Support for management of group homes; and
- Rural housing and infrastructure development.

Emergency Services Programs

The State reported spending \$1,060,908 of CSBG funds for emergency services and crisis intervention. These services may include:

- Emergency temporary housing;
- Rental or mortgage assistance and intervention with landlords;
- Cash assistance/short-term loans;
- Energy crisis assistance and utility shut-off prevention;
- Emergency food, clothing, and furniture;
- Crisis intervention in response to child or spousal abuse;
- Emergency heating system repair;
- Crisis intervention telephone hotlines;
- Linkages with other services and organizations to assemble a combination of short-term resources and long-term support; and
- Natural disaster response and assistance.

Nutrition Programs

The State reported spending \$478,824 of CSBG funds to support nutrition programs. These services may include:

- Organizing and operating food banks;
- Supporting food banks of faith-based and civic organization partners with food supplies and/or management support;
- Counseling families on children's nutrition and food preparation;
- Distributing surplus USDA commodities and other food supplies;
- Administering the Women, Infants, and Children (WIC) nutrition program;
- Preparing and delivering meals, especially to the homebound elderly;
- Providing meals in group settings;
- Initiating self-help projects, such as community gardens, community canneries, and food buying groups to help families and individuals preserve fruit and vegetables;
- Nutrition information/referral/counseling;
- Hot meals, such as breakfasts, lunches, or dinners for congregate or home delivery meals; and

- Nutritional training in home economics, child and baby nutrition, diets, and available Federal or State programs.

Self-Sufficiency Programs

The State reported spending \$367,222 of CSBG funds on self-sufficiency programs to offer a continuum of services to assist families in becoming more financially independent. These services may include:

- An assessment of the issues facing the family or family members, and the resources the family brings to address these issues;
- A written plan for becoming more financially independent and self-supporting; and
- Services that are selected to help the participant implement the plan (i.e. clothing, bus passes, emergency food assistance, career counseling, family guidance counseling, referrals to the Social Security Administration for disability benefits, assistance with locating possible jobs, assistance in finding long-term housing, etc.).

Health Programs

The State reported spending \$238,817 of CSBG funds on health initiatives to address gaps in the care and coverage available in the community. These services may include:

- Recruitment of uninsured children to a State insurance group or State Children’s Health Insurance Program (SCHIP);
- Recruitment of volunteer medical personnel to assist uninsured low-income families;
- Prenatal care, maternal health, and infant health screening;
- Assistance with pharmaceutical donation programs;
- Health-related information for all ages, including Medicare/Medicaid enrollment and claims filing;
- Immunization;
- Periodic screening for serious health problems, such as tuberculosis, breast cancer, HIV infection(s), and mental health disorders;
- Health screening of all children;
- Treatment for substance abuse;
- Other health services including dental care, health insurance advocacy, CPR training, education about wellness, obesity, and first-aid; and
- Transportation to health care facilities and medical appointments.

Income Management Programs

The State reported spending \$916,037 of CSBG funds on income management programs. These services may include:

- Development of household assets, including savings;
- Assistance with budgeting techniques;
- Consumer credit counseling;
- Business development support;
- Homeownership assistance;
- Energy conservation and energy consumer education programs, including weatherization;

- Tax counseling and tax preparation assistance; and
- Assistance for the elderly with claims for medical and other benefits.

Linkages

The State reported spending \$1,421,278 of CSBG funds on linkage initiatives that involve a variety of local activities because of the CSBG statutory mandate to mobilize and coordinate community responses to poverty. These services may include:

- Coordination among programs, facilities, and shared resources through information systems, communications systems, and shared procedures;
- Community needs assessments, followed by community planning, organization, and advocacy to meet these needs;
- Creation of coalitions for community changes, such as reducing crime or partnering businesses with low-income neighborhoods in order to plan long-term development;
- Efforts to establish links between resources, such as transportation and medical care or other needed services and programs that bring services to the participants, for example, mobile clinics or recreational programs, and management of continuum-of-care initiatives;
- The removal of the barriers such as transportation problems, that keep the low-income population from jobs or from vital everyday activities; and
- Support for other groups of low-income community residents who are working for the same goals as the Eligible entities.

At the local level, the eligible entities coordinates CSBG with labor programs, transportation programs, educational programs, elderly programs, energy programs, community organizations, private businesses, churches, the United Way, and various youth organizations and programs. A State's eligible entity will coordinate with other service providers and act as a focal point for information on services in their local area. The eligible entity identifies gaps in services and works with other providers to fill those gaps. The entity has organized meetings and participates in task forces with local service provider groups.

Programs for Youth and Seniors⁵

The State reported spending \$505,434 of CSBG funds on the programs serving youth and spending \$974,066 on programs serving seniors. Services noted under these categories were targeted exclusively to children and youth from ages 6–17 or persons over 55 years of age. Seniors' programs help seniors to avoid or address illness, incapacity, absence of a caretaker or relative, prevent abuse and neglect, and promote wellness. Senior services may include:

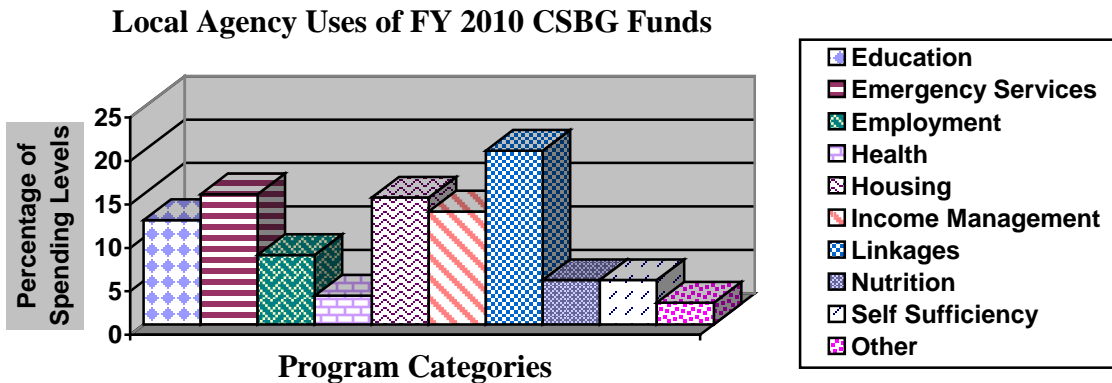
- Home-based services, including household or personal care activities that improve or maintain well-being;
- Assistance in locating or obtaining alternative living arrangements;
- In-home emergency services or day care;
- Group meals and recreational activities;
- Special arrangements for transportation and coordination with other resources;
- Case management and family support coordination; and
- Home delivery of meals to insure adequate nutrition.

⁵ Programs for Youth and Seniors are recorded separately in the ROMA and therefore not listed on the local agency use of funds chart.

Youth services may include:

- Recreational facilities and programs;
- Educational services;
- Health services and prevention of risky behavior;
- Delinquency prevention; and
- Employment and mentoring projects.

The chart below also illustrates the proportion of CSBG local expenditures reported by the State.



ROMA System and Annual Reporting

Since 2001, States have been required in the CSBG Act to participate in a system to measure the extent to which programs are implemented in a manner that achieves positive results for the communities served. States may participate in the model evaluation system designed by OCS in consultation with the CSBG network called ROMA. Alternatively, States may design their own similar system. States are to report to OCS their progress on the implementation of performance measurement practices.

Oklahoma participates in the ROMA system to measure performance/program outcomes, and report the data to the National Association for State Community Services Programs (NASCSPP) for inclusion in the Annual Report. Oklahoma and its eligible entities use CAPTAIN, an on-line data management system, to track and report the data for ROMA. OCS conducted a site visit of three of Oklahoma's eligible entities to determine how the ROMA information is tracked and reported.

In Oklahoma, the ROMA staff at the eligible entities captures data from in-take folders and enters that data, by demographics, into the CAPTAIN system. The program performance information captured in the CAPTAIN system is updated on a regular basis so that monthly reports are generated to ODOC no later than the 20th of each month. The CAPTAIN develops the Case Demographics Report for Family Support Services, and it is forwarded to ODOC quarterly and annually. During the annual monitoring review ODOC staff verifies the accuracy of ROMA data by reviewing client files and intake folders.

Although OCS reviewers verified that Oklahoma submitted performance measurement information to NASCSPP, the State did not provide its most recent CSBG-IS submission directly to OCS in accordance with CSBG IM-133. During the State assessment, OCS reviewers requested and received the State's IS submission, but for future practice, the State is requested to submit an

electronic copy of the CSBG-IS data directly to OCS after completion of the submission to NASCSP.

The State has conducted two trainings since 2012 to support the eligible entities. The State has also formed a ROMA/NPI (National Performance Indicators) workgroup to assist in assessing and making recommendations to improve the CAPTAIN system. The workgroup has approximately 25 people, consisting of staff from ODOC, Office of Community Development, the State CAA Association and 16 participants from various eligible entities.

III. Eligible Entities On-Site Review Summaries

Community Action Agency of Oklahoma City and Oklahoma/Canadian Counties, Inc.

CAA of Oklahoma Inc. is located in Oklahoma City and serves two counties; Oklahoma and Canadian. The following services are provided to low-income families and individuals in Oklahoma City.

- Individual Development Account Matched Savings Program for Parents and Youth – The program is designed to help low-to-moderate income households save money. Parents and students can deposit up to \$2000 of their own money into their IDA account and receive up to a \$4000 match for a total of \$6000. The money saved can be used for home purchase, starting a small business or attending an accredited Oklahoma career technology center, college or university.
- Special Projects such as the home buyer program, homebuyer education, housing counseling, special acquisition rehab/rental program provide services for low-income families to promote self-sufficiency through home ownership. The services provided are down payment and closing assistance, intervention and options when facing delinquency and foreclosure, home purchase and financial budgeting.
- Turning Point – An outpatient treatment facility that offers assistance for individuals, youth and families experiencing alcohol and drug related problems. The program also offers HIV/AIDS testing, counseling and education. The program operates the sober living program, a 48 unit apartment complex for recovering individuals and their families.

KI BOIS Community Action Foundation, Inc.

KI BOIS Community Action Foundation, Inc. is located in Stigler, Oklahoma. KI BOIS serves 5 counties in Southeastern Oklahoma; Haskell, Latimer, Leflore, Pittsburg, and Sequoyah. The following services provided to low-income families and individuals in Haskell County, were included in the OCS site visit.

- Stigler Health and Wellness Center -- A self-sustaining nonprofit entity; initially set-up using CSBG funds. The center provides medical, dental, ophthalmologist, and pharmacy services to low-income families and individuals in the surrounding counties. The wellness center has been in existence for approximately 9 years.
- KI BOIS Area Transit System (KATS) – provides transportation services to Oklahoma Tribal nations, low-income individuals, and the general public. KATS has a total of 240 vehicles and provides transportation for Head Start, Work, TANF, and demand response. KI BOIS partnered with Muscogee (Creek) Nation to receive Federal 5311C Tribal Transit funds.
- Developmental Disabilities – The program provides employments skills/competencies and independent living skills to individuals with developmental disabilities. KI BOIS operates seven group homes serving 34 adults and children with developmental disabilities.

Washita Valley Community Action Council

Washita Valley Community Action Council is located in Chickasha, Oklahoma and serves two counties; Caddo and Grady. The following services are provided to low-income families and individuals in Grady County.

- The Washita Valley Transit program provides transportation services to low – to – moderate income families and individuals, and the general public. The program has 15 vehicles in its fleet and provides transportation services for Work, TANF, and demand response.
- Chickasha Early Head Start – Provide educational and nutritional services to low income children and their families.
- Housing – Washita rehabilitated 1 single family home, and 2 households were living in agency-owned rental units.

IV. Summary of State Findings and Recommendations

During our evaluation we identified procedural and reporting requirements within the State of Oklahoma that need strengthening:

Finding One:

Internal controls, as designed, are not adequate to prevent unauthorized labor expenses from being charged to CSBG funds.

Discussion: Section 678D (a)(1)(A), requires the State to establish fiscal control and fund accounting procedures necessary to assure the proper disbursement of and accounting for Federal funds paid to the State.

OCS reviewers found that ODOC approves labor hours, at least monthly, to be charged to CSBG in PeopleSoft. Each manager is responsible for approving the time allocated by their direct reports. However, the system does not allow the State CSBG Director to see all hours charged to the program, meaning an employee in a different division could erroneously charge time to CSBG without the awareness or approval of the CSBG Director. We also noted that when an employee transfers from ODOC to another State agency, the labor distribution record of that employee is no longer available to the ODOC management team. Though not tested, ODOC may be able to retrieve the data with the assistance of other State agencies.

At the end of each month the ODOC submits a file to the State agency responsible for financial reporting. This file contains all current non-payroll costs and payroll through mid-month, the date of payroll submission. An estimate of remaining hours is placed in a suspense account for all ODOC employees. The remaining hours in the suspense account are reversed out after the off-cycle payroll is conducted. Since the principal of cost of CSBG administration is payroll related, placing the remaining hours in the suspense account prevents a meaningful analysis of cost information for 6 – 8 weeks. It also reduces the effectiveness of cost review to identify any unauthorized charges to CSBG.

We noted that the Business Office has manual controls to mitigate the risk of the system design weakness. Specifically, the business office reconciles the time charged, by program, for the ODOC to the amounts reported in the Trial Balance prepared by another State agency. This process mitigates the risk of an entity outside of ODOC from entering charges to CSBG. Furthermore, we recognized that the ODOC Business Office is working to restrict the programs to which employees are able to charge their time and we encourage this added control.

Recommendation:

- 1.1** The ODOC business office should institute controls to restrict programs to which employees are able to charge their time.
- 1.2** The State CSBG Director should have the ability to view all time charged in PeopleSoft to CSBG.
- 1.3** The ODOC should retain the ability to view time sheets submitted for CSBG with adequate history of labor hours and dollars charged.
- 1.4** That off-cycle payroll runs generate information that can be used to update a monthly cost report.

These changes should provide greater assurance that all CSBG costs, and only CSBG costs are charged to the program and adequate support is readily available.

State Response:

Recommendation 1.1: In April 2014, ODOC Business Office implemented “Project Teams” within the state’s time & labor and financial systems. Program directors were asked to provide a list of employees who were eligible to charge against ODOC’s various state and federal programs. The Business Office then set the controls for each grant to only allow those employees listed by the program directors to charge labor to those funds (See enclose A). The Business Office has requested that program directors update the list of employees at least annually to ensure that the system contains up-to-date information. The Business Office continues to review the payroll data manually to ensure there are no system errors that may cause a discrepancy between the amounts charged by employees and the charges posted by the State’s accounting system.

Recommendation 1.2: In addition to approving their own direct reports’ timesheets, the State’s Oracle PeopleSoft system allows supervisors/managers to access and approve timesheets of employees that report to their direct reports (see enclosure B). As such, the State CSBG Director can view the timesheets of his direct reports, and the direct reports of the Citizen Empowerment Team lead. After implementation of project teams, only those employees within the State CSBG Directors’ supervisory authority can charge to CSBG, therefore, he can view all CSBG time charged in PeopleSoft. The State CSBG Director can also request reports from the ODOC Human Resources division listing time charged by employees.

Recommendation 1.3: The restriction of an employee’s time and labor data after transferring to another agency is due to the policies of the State of Oklahoma’s Office of Management and Enterprise (OMES). OMES acts as the central accounting department and, as such, establishes policies and procedure for other state agencies. Obtaining timesheets after an employee transfers would require the other State agency to print that employee’s timesheet for ODOC. We will continue to ask OMES to remove the view restrictions on the time and labor data or provide some other means of retaining the data in an easily accessible format. In the meantime, ODOC Human resources will run queries of time charged by each employee and retain them in accordance with state and federal document retention requirements.

Recommendation 1.4: When implementing the time and labor modules of PeopleSoft, ODOC chose to implement a monthly payroll process, which requires the use of a suspense account and off-cycle payroll. The other option of a bi-weekly payroll (which utilizes a “lag” system of charging funds based on the pay period two weeks prior) was rejected due to cost concerns. Once the off-cycle payroll processes are complete (approximately two weeks after the end of the month), an estimate is used to prepare a monthly grant balance spreadsheet listing Community Development programs and the balance available for payroll or other expenses. This report is provided to the State CSBG Director, CSBG Director of Programs, and Community Development’s budget personnel. Program directors can also utilize Project Teams to assist in budget management by adding or removing employees from grants as a budget management tool (i.e., as funds are depleted, restrict the grant year to certain employees while moving others to new funding).

OCS Comment:

OCS agrees with the corrective action plans and the changes made to the system of internal control over CSBG funds. As part of the State Assessment follow up process, OCS will review the State's updated internal procedures to assure compliance with the CSBG Act and other Federal guidance.

Finding Two:

Procedures for terminating CSBG funds for cause need strengthening.

Discussion: We noted that ODOC terminated funding based on reported monitoring reviews that the eligible entity was not able to meet its fiduciary and program obligations. However, there was no documentation in the file to show that the State followed that statutory procedure for a hearing when terminating an eligible entity for cause. Specifically, Section 678C(a) lists requirements that include a provision for adequate notice and an opportunity for a hearing prior to terminating CSBG funding to an eligible entity for cause. Additionally, the State must provide a report to OCS of technical assistance provided to the entity as outlined in Section 678C(a)(3)(A) or, alternatively, must provide an explanation of reasons the state determined that technical assistance is not appropriate as specified in Section 678C(a)(3)(A) of the CSBG Act.

Based on our review ODOC performed the appropriate monitoring reviews of the eligible entity, provided adequate notice of the deficiencies to be corrected and provided notice of their decision to de-designate the entity as a CAA. However, there was no documentation to show that the State provided the entity an opportunity for a hearing, in accordance with Section 678C(a)(5) of the CSBG Act. While we acknowledge the State's responsibility to take appropriate action to safeguard Federal funds, full compliance of the statute is critical in order to avoid violating the assurances attested to in the State Plan Section 676(b)(8).

Recommendation:

- 2.1** Develop internal procedures and practices to assure accountability and full compliance of the Statute when terminating or reducing the proportional share of an eligible entity for cause.

State Response:

Recommendation 2.1: ODOC does not concur with the OCS description of the events leading to the closing of the identified eligible entity. ODOC did not make the decision to de-designate or terminate funding to the described entity. This entity voluntarily relinquished all of its programs and closed before any termination procedures could begin. Therefore, no termination hearing or other defunding procedure was required in this instance. However, ODOC appreciates the opportunity to strengthen its termination policies should they ever be necessary. ODOC is currently updating its Program Implementation Manual and will include procedures to assure accountability and full compliance of the Statute when terminating or reducing the proportional share of an eligible entity for cause. A copy of that section of the implementation manual has been provided to OCS on August 27, 2014.

OCS Comment:

During our review ODOC provided documentation dated December 9, 2010 advising the entity of possible rescission of designation. In the December notice ODOC **requested** that the entity voluntarily relinquish its designation effective December 31, 2010, and if such action was not taken ODOC would move forward with re-designation. Although voluntary relinquishment of CSBG eligible entity status is an acceptable approach, the State must receive and maintain documentation of the relinquishment, such as through documentation of a board vote to relinquish. At no time during our review did ODOC provide documentation that the entity voluntarily relinquished.

In accordance with Section 678C (a) (3) (A) of the CSBG Act if the State determines that an eligible entity fails to comply with terms of an agreement and requirements the State must:

- 1) inform the entity of the deficiency to be corrected;
- 2) require the entity to correct the deficiency;
- 3) offer training and technical assistance if appropriate;
- 4) at the discretion of the State allow the entity to develop and implement, within 60 days after being informed of the deficiency, a quality improvement plan to correct such deficiency within a reasonable period of time; and
- 5) after providing adequate notice and opportunity for a hearing initiate proceedings to terminate the designation of funding.

OCS considers the finding closed since ODOC has taken appropriate action to assure accountability and full compliance of the Statute when terminating or reducing the proportional share of an eligible entity for cause.

Finding Three:

While ODOC has procedures for holding public and legislative hearings, the State must assure adherence to those procedures to comply with CSBG Act requirements.

Discussion: According to Section 676(a)(2)(A), at the beginning of each award period, a State must prepare and submit an application and State Plan. Section 676(a)(2)(B) requires a public hearing with, among other provisions, sufficient time for public comment.

OCS found that for the last two grant periods (FY 2012 – FY 2013, and FY 2014 -2015) the State did not give the public an opportunity to comment on the proposed use and distribution of funds prior to submitting the application and plan to OCS. The State submitted its FY 2012-FY 2013 CSBG State plan to OCS August 31, 2011, the statewide press release shows that the public hearing was scheduled for September 23, 2011 almost a month after the plan was submitted to Department.

The FY 2014-FY 2015 CSBG State plan was submitted to OCS, August 21, 2013, stating that the public hearing would be held October 2013, almost 2 months after the plan was submitted to the Department; however, there was no documentation in the file to show that the public hearing was ever held. There was no mention in the FY 2014-2015 State Plan of a scheduled date for the legislative hearing. We also noted that the last legislative hearing was held May 13, 2010.

In accordance with Section 676, the public hearing should be held with sufficient time to provide the public an opportunity to comment on the proposed use and distribution of funds. Section 676, states that in order to be eligible to receive a grant or allotment under section 675A or 675B, the

State shall hold at least one legislative hearing every 3 years in conjunction with the development of the State Plan.

Recommendation:

3.1 Review internal procedures and develop a plan to assure that required hearings are conducted in accordance with Section 676 of the CSBG Act.

State Response

Recommendation 3.1: ODOC concurs. ODOC has reviewed its internal procedures. The due dates for both public and legislative hearings will now be included on the calendars of multiple CSBG staff to ensure that they are conducted in accordance with CSBG guidelines.

OCS Comment:

OCS agrees with ODOC corrective action.

This report is now considered final. If you have any questions or comments, please contact:

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Table 3 Oklahoma

CSBG Client Characteristics and Statistics Reported by State	
Race/Ethnicity By Number of Persons:	
Hispanic or Latino	21,790
African American	33,607
White	95,809
Other	32,100
Multi-race	2,918
Education: Years of Schooling by Number of Persons:	
0-8 years	4,700
9-12, non graduates	16,740
High school graduate/GED	40,604
12+ some postsecondary	10,116
2 or 4 year college graduates	15,852
Insured/Disabled:	
No Health Insurance	33,532
Disabled	12,565
Surveyed About Insurance	95,347
Surveyed About Disability	79,905
Family Structure:	
Single parent/Female	21,727
Single parent/Male	3,747
Two Parent Household	16,253
Single Person	39,177
Two Adults, No Children	10,930
Family Housing by Number of Families:	
Own	31,524
Rent	45,211
Homeless	1,889
Level of Family Income as Percentage of Federal Poverty Guideline by Number of Families:	
Up to 50%	18,229
51% to 75%	16,997
76% to 100%	13,675
101% to 125%	12,093
126% to 150%	16,039
151% or more	12,432
Age	
0-5	23,154
6-11	15,260
12-17	13,542
18-23	16,000
24-44	48,055
45-54	23,133
55-69	22,782
70+	16,386
Totals	178,312
Gender	
Male	77,905
Female	99,765
Totals	177,670