

February 12, 1998

Mr. Jack Globenfelt
Managing Director
Lehman College Center for the Performing Arts
250 Bedford Park Boulevard West
Bronx, New York 10468-1589

Report Number: EC-1197-1

Dear Mr. Globenfelt:

We have performed a review of the legislative grant expenses and accomplishments reported by Lehman College Center for the Performing Arts (Center) to the State Education Department (Department). This letter represents a report on the results of the review.

The Center, located on the Lehman College campus, makes the arts accessible and affordable to the Bronx community by presenting world class artists free of charge or below standard admission rates. The New York State Legislature appropriated a \$90,000 grant for the Center to expand and diversify its audience base by presenting affordable, culturally-diverse music, dance and theatre events. The Center entered into a contract with the Department specifying the funds would be used to increase utilization of its programs by residents of the Bronx community and to present six concerts.

The purpose of the review was: to verify entitlement to the grant funds received by the Center; to verify the accuracy and propriety of the financial information reported to the Department; and to determine if the activities and goals specified in the contract were accomplished. We reviewed practices, records and documentation supporting the Final Expenditure and Program Reports that the Center submitted covering the period July 1, 1995 through June 30, 1996. The review focused on the \$90,000 in reported grant expenses and the accomplishments of the grants, and did not assess the Center's overall operations or the adequacy of internal controls.

The review determined that the Center is entitled to the \$90,000 it received (Exhibit A) and the financial information reported to the Department was accurate. The Center accomplished most of the activities and goals specified in the contract. It presented 13 concerts, 7 more than the amount specified in the contract. However, the Center served 6,500 individuals, not the approximately 13,800 specified in the contract. The Center's management stated that

13,800 figure was intended as a potential audience figure for the events and the Center made every effort to maximize attendance. The Center's comments were considered in preparing this report and are included as Appendix A to this report.

The report will be used by the Department's Bureau of Fiscal Management and the Bureau of Postsecondary Grants Administration in reviewing and approving contracts and payments for any subsequent legislative grants. No further action is recommended.

I appreciate the cooperation and courtesies extended to our staff during this review.

Sincerely,

Daniel Tworek
Director

Enclosures

cc: Richard Cate
Thomas Sheldon
Michael Carey
Jeanine Grinage
Charles Foster (DOB)
Robert Lindholm (OSC)
Michael DiVirgilio

Exhibit A

Lehman College Center for the Performing Arts
Legislative Grant Expenses
July 1, 1995 through June 30, 1996

Expense Category	Contract Number
Purchased Services	C950335 \$90,000
Audit Adjustments	0
Audited Expenses	\$90,000