



## **Adoption Assistance Audit Report 2013 Program Year**

### **Introduction**

The Onondaga County Comptroller's Audit Division conducted an audit of the Title IV-E Adoption Assistance Program for program year 2013 implemented by Onondaga County. The objective of the Adoption Assistance program is to facilitate the placement of children with Special needs in permanent adoptive homes and thus prevent long, inappropriate stays in Foster care.

### **Positive areas or areas of best practice**

Management appears to be taking steps to correct prior and current year findings.

### **Documentation of findings, what is the actual non conformity, what standard was violated, what was the objective evidence used to determine that nonconformity exists**

1. 2 of 40 cases tested were incorrectly coded in the Welfare Management System (WMS) as Title IV-E eligible when New York State deemed them Non-IV-E eligible on the Adoption Subsidy Agreements, since the inception of the adoptions, dating back 12 and 15 years ago. This resulted in \$4,371 being over claimed by Onondaga County in 2013.
2. 1 of the 40 cases tested the adoptive parent returned the certification form to the Local Social Services District and attested they are no longer legally responsible for the child and the child no longer lives in the home. The Local Social Services District failed to issue a termination letter and cease subsidy payments. This resulted in \$4,714 being over claimed by Onondaga County in 2013.
3. 23 of 40 cases tested were for hard to place children 18 years of age and older that had received IV-E payments during 2013. The incorrect eligibility/claiming category for 17 of the cases was used. 8 of the seventeen cases were over-claimed as Title IV-E and the remaining 9 cases were under-claimed as Non-Title IV-E. This appears to have been caused by authorization of IV-E eligibility extending beyond the adopted child's eighteenth birthday on the Welfare Management System (WMS). In an effort to change the eligibility code to Non-IV-E, retroactive claiming adjustments were made to the Welfare Management System during 2013, but the BICS system used to claim for reimbursement cannot retroactively change the claiming category for partial period months. A manual adjustment for each claiming category in a given month must be made in the BICS system by the local Social Services District. This resulted in a net amount of \$464 being over claimed by Onondaga County in 2013.

4. 18 of 40 adoption assistance case files lacked completed certification forms in the client file. For 6 of the 18 cases, certification forms were unable to be located for 2013 and for the remaining 12 cases the completed certifications were received but not maintained in the case files. In addition, a log or other documentation did not exist to substantiate certification letters were sent, nor the required phone call to the adoptive parent(s) in case of non-returned certification letters.
5. The Adoption Assistance worker(s) are to document adoption subsidy payment authorizations on form LDSS 2970. The authorization form is to be signed by the worker, reviewed and signed by a supervisor if applicable and a copy sent to the County's Social Service Department accounting division. The signed authorization form is then to be maintained on file in the accounting division. Currently, the LDSS 2970 forms are being discarded by the accounting division. Therefore, we were unable to examine the authorization forms for the forty cases tested.
6. 10 out of 13 handicap cases, documentation did not exist in the case file to substantiate the continuation of IV-E handicap eligibility. NYS OCFS Eligibility Manual for Child Welfare Programs states, "a re-determination of the Title IV-E must be done at age 18 for handicapped children and at ages 18, 19 and 20 for hard-to-place children who had attained age 16 before the adoption agreement became effective to see if the child's circumstances warrant continuation of the Title IV-E Adoption Assistance." This resulted in a net amount of \$51,933 being over claimed by Onondaga County in 2013.