



Foster Care Audit Report 2013 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Foster Care Program for calendar year 2013. The objective of the Foster Care program is to help agencies authorized to administer title IV-E programs to provide safe, appropriate, 24-hour, substitute care for children who are under the jurisdiction of the administering IV-E agency and need temporary placement and care outside their homes.

Positive areas or areas of best practice

While conducting the audit it was noted Foster Care employees have been with the program for many years. This longevity and knowledge helps the program run smoothly and effectively.

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

1. It was noted during the audit that there were nine cases that did not contain a birth certificate for the child in Foster Care. The Children's Division was able to locate eight of the certificates. This is a finding due to missing internal control over compliance.
2. It was noted during the audit that there were ten cases that the children were in an institution/agency/group home and Children's Division did not have a license on hand for these entities. Children's Division was able to show this Auditor the approval by OCFS on the New York State Site. This is a finding due to missing internal control over compliance.
3. It was noted during the audit that the Children's Division could not procure a birth certificate for a single child. The child was born in Broome County. They have requested a copy of the birth certificate but have not received any response. This is a finding due to missing internal control over compliance.