



## **Social Service Block Grant Audit Report 2013 Program Year**

### **Introduction**

The Onondaga County Comptroller's Audit Division conducted an audit of the Onondaga County Social Services Block Grant (SSBG) for the 2013 program year.

Services provided with SSBG funds may include, but are not limited to, child care services, protective services for children and adults, services for children and adults in foster care, services related to the management and maintenance of the home, day care services for adults, transportation services, family planning services, training and related services, employment services, information, referral, counseling services, the preparation and delivery of meals, health support services, and appropriate combinations of services designed to meet the special needs of children, the aged, the mentally retarded, the blind, the emotionally disturbed, the physically handicapped, and alcoholics and drug addicts. Some of the services are required by state law to be provided to all persons in need of service, without regard to income. Other services are mandated only to certain income or other categorical groups or under certain conditions.

Expenditures for these services may include expenditures for administration, including planning and evaluation, personnel training and retraining directly related to the provision of those services, and conferences and workshops, and assistance to individuals participating in such activities. Amounts transferred from the Temporary Assistance for Needy Families (TANF) Fund to SSBG may be used only for programs or services to children or their families whose income is less than 200% of the official poverty guideline as revised annually by Health and Human Services (HHS).

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

The DSS Account Clerk III who performs the day-to-day work has worked for Onondaga County 37 years, 23 of them on SSBG. Their experience and understanding of the federal program has allowed for the development of an effective control system over allowable costs and activities.

### **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. In one case there was no approval worksheet completed for the client to receive this service. This is a finding due to missing internal control over compliance.
2. There was one case where the SYSAK (2970) approving the service was not located. This is a finding due to missing internal control over compliance.