



## **Adoption Assistance Audit Report 2014 Program Year**

### **Introduction**

The Onondaga County Comptroller's Audit Division conducted an audit of the Title IV-E Adoption Assistance Program for program year 2014 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 medical seen when adopted, but no current medical seen on file as required by the State to maintain Title IV-E eligibility after age 18. In one case, the child aged out (age 21) in 2013, and the parents will not be asked for current medical documentation. In the other case, the department stated a current medical was needed. The department called the family, but no current medical was received. The department stated it will call the family again and drop the child to non TitleIV-E as of his 18<sup>th</sup> birthday. As a result, there was a Fed overpayment of \$7,958. Subsequently, based on the department's judgment, it was determined the child to be permanently disabled and eligible for Title IV-E. The case file, however, included no indication that this child had been determined to be permanently disabled thus warranting the continuation of Title IV-E assistance without updated medical information following the child reaching age 18. The finding is valid.
2. 2 of 40 cases where the Level of Difficulty rate in BICS did not agree with the rate in the Adoption Subsidy Agreement causing a net Fed overpayment for 2014 of \$1,111.
3. 2 of 40 cases where the Level of Difficulty rate in BICS did not agree with the rate in the Adoption Subsidy Agreement causing a net Fed underpayment for 2014 of \$799.
4. 2 of 40 cases where no annual recertification letter for 2014 completed by the adoptive parent (s) was seen in the adoption subsidy file and no documentation on file to evidence a letter was sent or follow up phone call made.
5. 8 of 40 cases where a DSS 2970 authorization form was not seen in the subsidy files or the Child and Family Caseworker's files or in DSS Accounting.
6. 3 of 40 cases where the coding on the LDSS 2970 had a non-Title IV-E code instead of a Title IV-E code causing a Fed underpayment for 2014 of \$12,009.

7. 3 of 40 cases where removal from Title IV-E was too soon causing a Fed underpayment for 2014 of \$2,377.
8. 2 of 40 cases where there was no retroactive eligibility code change from Title IV-E to non -Title IV-E when the child turned 18 for the time periods of 12/3/11-1/31/12 and 9/11/11-11/1/11, respectively.
9. 1 of 40 cases for a Hard to Place child, in the month of the child's 18<sup>th</sup> birthday Title IV-E was not changed to non-Title IV-E from 2/13/14-2/28/14 causing a Fed overpayment of \$210. Title IV-E was changed to non-Title IV-E after 2/28/14.