



**Onondaga County Department of Children and Family
Services - Foster Care Program**

May 20, 2024

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SECTION I

BACKGROUND & EXECUTIVE SUMMARY

Background

The Onondaga County Department of Children and Family Services (DCFS) is dedicated to the protection of children from violence and neglect by their caretakers, the preservation of families, the provision of alternative care and the achievement of permanency for children to help them become productive adults in our community. The Children's Division of the Onondaga County Department of Social Services is responsible for oversight of the Foster Care and Adoption Programs as well as for the direct and indirect provision of an array of Child Protective, Family and Preventive Services.

This report focuses on the Foster Care Program, whose objective is to provide assistance on behalf of eligible children needing care away from their families who are in the placement and care of Onondaga County. Additionally, the program is to provide assistance in covering the costs of proper and efficient administrative and training costs related to the program. The caseworkers in the Onondaga County's Children's Division Unit are responsible for authorizing Foster Care payments. The Financial Eligibility Unit is responsible for determining the eligibility of the children for which payments are made on behalf of.

The Foster Care Program incurred in excess of \$8.7 million in Federal Title IV-E reimbursable expenditures and was selected as part of Onondaga County's annual Single Audit for the year ending 2023. Foster Care homes, whether an individual, family or institution are reimbursed for a portion of the covered costs associated with a Title IV-E eligible child. Title IV-E children must meet specified federal requirements in order to be deemed eligible. The covered costs include foster care maintenance, clothing, transportation, administration and supervision and related administrative costs.

Executive Summary

Over the course of the audit, we noted the following issues:

- Missing authorization forms
- Authorization forms filled out incorrectly
- Issuance of incorrect payments
- Supporting documentation missing for payments

Our Recommendations include:

- *Retain all documents used to authorize services*
- *Verify all forms are filled out correctly including signatures and dates*
- *Ensure all payments have supporting document before being authorized*

SECTION II

SCOPE AND METHODOLOGY

Scope and Objectives:

The purpose of this report is to provide Onondaga County's Department of Children and Family Services management with information and recommendations on the internal controls and operating effectiveness as it pertains to allowable and eligible payments for Foster Care. In order to gain an understanding of their current process we analyzed a variety of data during the audit period of January 1, 2023 through December 31, 2023.

Our objectives for the audit were to:

- Determine if expenditures associated with Foster Care were made on behalf of eligible individuals and for allowable activities and costs.

Methodology:

In order to complete our objectives we:

- Reviewed applicable laws, policies, procedures and regulations to attain an understanding of the Foster Care Program.
- Interviewed staff and management responsible for oversight and implementation of the aforementioned laws, policies, procedures and regulations.
- Selected and tested a sample of expenditures in order to determine if internal controls are operating effectively and all payments were allowable and made to a Foster Care Home on behalf of an eligible child.
- Discussed draft findings and recommendations with Foster Care administrators for their input and evaluation.
- Finalized our findings and recommendations and included them in this report.

SECTION III

FINDINGS AND RECOMMENDATIONS

During the course of the audit, we tested 40 cases and noted the following:

1. The County's current policies and procedures are not operating effectively to ensure LDSS-2970 Services Authorization Forms are retained in accordance with the New York State Office of Temporary and Disability Assistance Fiscal Reference Manual, Chapter 3: Welfare Management System and the Benefit Issuance and Control Subsystem. The LDSS-2970 is the document used to authorize services, for Foster Care, to eligible individuals and families. According to Chapter 3, under the "Services Authorization in Benefit Issuance and Control Subsystem Districts" section, after both the worker and supervisor sign the LDSS-2970 it is forwarded to Accounting where it should be retained. It is our understanding only selected LDSS-2970's are being scanned into DocuWare and then the hard copies are destroyed.

In 6 of 40 cases the Department could not provide the LDSS-2970 Authorization Form.

Recommendation: We recommend the Financial Operations administration devise and implement controls to ensure all LDSS-2970 forms are retained in accordance with the New York State Office of Temporary and Disability Assistance Fiscal Reference Manual, Chapter 3: Welfare Management System and the Benefit Issuance and Control Subsystem. If the department's procedures include destroying the hard copy originals of the forms, it is imperative the scanned copies are fully legible to support the authorized benefits issued.

In 2 of 40 cases no date accompanied the caseworker's signature on the LDSS-2970 Authorization Form. The supervisor's signature and date are present on the form.

In 1 of 40 cases there was a failure to obtain the supervisor signature and date on the LDSS-2970 Authorization Form.

Recommendation: We recommend all LDSS-2970 forms be signed and dated by both the caseworker and supervisor, as per Chapter 3 of the New York State Office of Temporary and Disability Assistance Fiscal Reference Manual, in order to authorize services for a Title IV-E child and complete the form.

2. According to the New York State Office of Children and Family Services (NYS OCFS) Eligibility Manual for Child Welfare Programs, the required steps in determining eligibility come from completing the Initial Foster Child Eligibility Checklist, LDSS-4809. A Foster Child must meet all requirements for Title IV-E eligibility and if any of the responses to questions 1-8 on LDSS-4809 are "NO", the child should be deemed ineligible for Title IV-E. For each eligibility requirement, there must also be appropriate documentation. After

each question on the checklist, there is space to provide the source of the information provided.

We noted the following issues with the LDSS-4809 forms in the Foster Care case files:

1 in 40 cases Requirement 5 on checklist - "Reasonable Efforts" was not present in any court order within 60 days of removal. Date of placement was 8/29/22, first time it appears in a court order is dated 2/6/23.

Recommendation: We recommend communicating with the County Legal Department in order to obtain an updated version of the court order or to gather a response which explains the omission. Doing so will ensure the eligibility checklist is filled out accurately and has the appropriate supporting documentation.

1 in 40 cases Requirement 9 on the checklist - Child's Eligibility, neither "Yes-Child eligible for Title IV-E" nor "No-Child not Title IV-E eligible" was checked.

1 in 40 cases Requirement 8 on the checklist, the file included ABEL budget worksheets indicating financial eligibility, however, "YES-identify source of documentation" or NO-Child not Title IV-E eligible" box was not checked.

1 in 40 cases Requirement 8 & 9 on the checklist - LDSS-4809 was originally marked 'No' for 8 & 9 and signed off by the caseworker and supervisor. Both were subsequently changed with white out to 'Yes' by a different caseworker on 12/10/23. However, neither their sign off, nor a supervisor's sign off approving this change was present.

1 in 40 cases Requirement 8 & 9 on checklist - LDSS-4809 was marked 'No' for 8 & 9 and signed off by the caseworker and supervisor on 2/22/19. A note on checklist (dated 3/31/23) says it was incorrectly determined and the child should have been IV-E eligible.

1 in 40 cases LDSS-4809 was signed off by the caseworker on 11/1/22 and supervisor on 4/24/22, but the child was placed on 10/20/22. AFDC Financial Eligibility was changed on 12/10/23 from 'No' to 'Yes' with an additional signature, from a supervisor, to confirm.

Recommendation: We noted documentation contained in the case file supported the eligibility decisions reached, however we suggest implementing a procedure

to require the re-sign-off of both the caseworker and supervisor when changes are made to previously approved forms.

1 in 40 cases the Certificate to Board Children was not signed by the outside agency (Berkshire Farm) as required per departmental policy.

Recommendation: The Department should adhere to its policies and procedures and be consistent when obtaining signatures for all Certificate to Board Children forms obtained from an outside agency.

3. 1 in 40 cases two incorrect Temporary Respite payments were issued. The payment rate for a Temporary Respite (coded 8A) follows the same daily rate schedule for Room & Board (coded 61). The foster care payment rate schedule indicates, for this particular child, a daily rate of \$35.01. There was one Temporary Respite for three days and one for a single day. Using the daily rate of \$35.01 the payments should have been \$105.03 and \$35.01 respectively. Instead, there were payments made in the amounts of \$99.63 and \$33.21 respectively, for an under issuance in benefits of \$7.20.

Recommendation: Children and Family Services administration should consider implementing review procedures to spot check payments of this nature.

4. In 1 in 40 cases no supporting documentation could be provided to justify an additional, one time, per diem payment of \$174.16.

Recommendation: Supporting documentation for all authorized payments should be kept or scanned into the system in order to verify if it was an allowable expense.

5. 1 in 40 cases were not in compliance with the Eligibility Manual under section "Redetermination of Title IV-E Eligibility" sub-section III which states, sign and date the form (LDSS 4810) in the designated lines and obtain the Supervisor's signature and date. The LDSS 4810 re-determination form in the file folder was not signed by the caseworker or the supervisor. The DOB on the form was also filled out incorrectly.

Recommendation: We recommend the Department adheres to its policies and procedures and be consistent when filling out LDSS-4810 re-determination forms. Each form needs the appropriate caseworker and supervisor to sign and date them in order to ensure their accuracy and be completed.

SECTION IV MANAGEMENT RESPONSE

The Department of Children and Family Services management agrees with the findings and will reinforce existing policies and procedures within the Department to ensure that all documents are properly retained and signed. The Department will review the administrative process for obtaining the Certificate to Board Children forms from outside agencies.