



**Report on**  
**Onondaga County's Non-Reimbursable**  
**Raise the Age Foster Care Expenses 2020**  
**By Onondaga County Comptroller Martin D. Masterpole**

**Report Index**

<b>Report Section</b>	<b>Section Name</b>	<b>Page Number</b>
<b>I</b>	<b>Background and Executive Summary</b>	<b>2</b>
<b>II</b>	<b>Scope and Methodology</b>	<b>4</b>
<b>III</b>	<b>Findings and Recommendations</b>	<b>5</b>
<b>IV</b>	<b>Management Response</b>	<b>6</b>

# Section I

## Background and Executive Summary

### **Background**

The Audit Division of the Onondaga County Comptroller's office reviewed an increase in program expenditures for Foster Care Raise the Age (RTA) program services that were reported on the Benefits Issuance and Control Subsystem (BICS) Composite Rolls and coded as non-reimbursable expenditures. These expenditures, were they to be erroneously listed as non-reimbursable and not corrected properly and/or timely, would necessitate the use of local tax dollars to pay for them instead of the intended federal and/or state funding source.

On April 10, 2017, Governor Andrew Cuomo signed legislation (Raise the Age) to raise the age of criminal responsibility from age 16 to 18 throughout the State. The intended purpose was to prohibit 16 and 17 year olds from being held in adult jails and prisons. The provisions of the law were phased in over two years with the age of criminal responsibility becoming 17 on October, 2018 and 18 on October 1, 2019.

Under this law:

- Cases against youth who are 16 and 17 are no longer processed in adult Criminal Court.
- Misdemeanor level cases are processed through Family Court.
- Felony cases begin in the newly created Youth Part of Criminal Court and are processed as adolescent offender (AO) cases.
- Youth charged with non-violent felonies are transferred to Family Court in most cases.
- Youth charged with violent felonies are transferred to Family Court if charges do not include a deadly weapon, causing significant physical injury, or engaging in unlawful sexual conduct.
- Cases involving Vehicle and Traffic Law offenses start in the Youth Part and cannot be transferred to Family Court.
- Youth who are 16 or 17 can no longer be held in adult jails or prisons. Youth detained pre-trial or sentenced to confinement of less than one year through the Youth Part are confined in newly created specialized secure detention facilities certified by the Office of Children and Family Services (OCFS). Youth convicted as an AO and given a sentence of one year or longer originally served those sentences in AO facilities operated by the Department of Corrections and Community Supervision (DOCCS). Legislative changes in 2020 shifted the care of these youth to secure juvenile facilities operated by OCFS.

Onondaga County Department of Children and Family Services submitted and received approval of their Comprehensive Fiscal Plan (CFP) for RTA from the State Division of the Budget (DOB). State reimbursement is net of any federal funds for services and related expenses included in the DOB-approved CFP for RTA that are provided to RTA-eligible youth.

An RTA-eligible youth is defined as:

- Effective October 1, 2018, a 16 year old who commits an act that results in the youth being at-risk of becoming, or results in the youth being adjudicated as a juvenile delinquent.
- Effective October 1, 2019, a 16 or 17 year old who commits such an act and the youth is receiving eligible services solely as a result of committing such an act.

RTA-eligible services for reimbursement could include the following for RTA-eligible youth:

- Foster care services
- Preventive service
- Aftercare services
- Independent living services
- Program oversight and monitoring services.

This audit focused on the services provided to RTA-eligible youth to determine if the reimbursement of program expenses was properly claimed.

### **Executive Summary**

The 2020 Composite roll claiming reports contained 12 cases with 163 transactions reported as NR (non-reimbursable expenses) totaling \$1,100,849.44.

Matching transactions from the 2020-2022 Supplemental Composite rolls and individual case transactions research in State Welfare Management System and Benefits Issuance and Control System (WMS/BICS) to the original NR transactions, all but 5 transactions totaling \$7,611.12, were corrected and the County received reimbursement.

Based on the findings in this report it is our opinion the Department of Children and Family Services-Foster Care Division created and maintained case files containing properly executed approved forms and documents that supported the determination for eligibility to the RTA program. The audit noted 2 exceptions for the 12 cases tested.

Based on the findings in this report it is our opinion the Department of Children and Family Services-Foster Care Division properly coded and/or corrected the majority of the transactions reported as NR claimed during 2020. The audit noted 5 transactions for one case that were not corrected properly resulting in the County not receiving reimbursement.

## **Section II**

### **Scope and Methodology**

The Comptroller's Office performed an audit of the non-reimbursable Foster Care RTA expense payments detailed on the BICS Composite and Supplemental Composite reports for the period January 1 2020 through December 31, 2020.

The audit objectives were to:

- Determine if eligibility qualifications were met for the Raise the Age program.
- Determine if case files contained the required documentation to support program eligibility and it was properly completed.
- Determine if the appropriate data entry coding was used to qualify for Federal and State reimbursement.
- Verify corrections for improperly coded transactions were done prior to the end of the 2 year look back period (the look back period is defined as the subsequent 21 months from the payment date of the original transaction).

#### **Methodology:**

In order to complete these objectives we:

- Reviewed relevant NYS rules and regulations for the Raise the Age program to determine eligibility and reimbursement requirements.
- Reviewed expense payment transactions to verify proper coding for data entry into NYS WMS/BICS system for reimbursement of expenses.
- Reviewed case files to verify the required documentation was maintained and was properly completed to support program eligibility.
- Interviewed various staff responsible for departmental controls and fiscal operations to determine specific practices of these areas.
- Reviewed the monthly detailed composite rolls for expense payments made in 2020 to Foster Care RTA providers classified as NR (non-reimbursable) to determine testing population.
- Reviewed all expense payment transactions listed as NR on the 2020 Composite rolls.
- Matched transactions from 2020-2022 Supplemental Composite rolls to 2020 Composite roll transactions to determine if corrections were properly made (supplemental composite rolls contain corrections to prior period transactions).
- Reviewed case activity in WMS/BICS to determine if appropriate corrections were made for 2020 transactions which had not been found on the supplemental composite rolls.
- Reviewed and discussed our findings and recommendations with the department's management.

## Section III

### Findings and Recommendations

The findings below encompass the 12 cases identified from the 2020 monthly BICS Composite Roll reports, Schedule K reported as FCA-RTA-NR (Foster Care-Raise the Age-Non-Reimbursable).

1. In one case (S41658) the LDSS form 4809 was not signed by the worker and supervisor as required.
2. We questioned one case's (S56850) eligibility determination as having dual eligibility for IV-E Federally Participating and Emergency Aid to Families (EAF). The payments and subsequent reimbursement were coded as Federally Not Participating. No corrections were made to change the activity to Federally Participating. The County received reimbursement from New York State which otherwise should have been reimbursed from the Federal Government.

Recommendation:

*We recommend the Department of Children and Family Services-Financial Eligibility Unit use due diligence when determining and approving client eligibility for programs including verifying all documentation necessary to determine eligibility is included in the client case file and documents are properly signed.*

3. It was noted for one case (S84011) 5 transactions occurring after the RTA period ended defaulted to NR due to incorrect/missing coding. These transactions should have been coded back to the cases' original coding prior to the RTA program which would have made the expenses federally reimbursable. Correcting transactions were made within the look back period however the coding issues were not resolved resulting in these transactions netting to zero. The total of expenses that should have been reimbursed equaled \$7,611.12. This situation was not encountered with any of the other cases tested therefore was considered an isolated incident.

Recommendation:

*We recommend management review department procedures periodically with staff and stress the importance of closely reviewing all information used for data entry into the WMS/BICS systems for accuracy and completeness. Management should also stress the importance of reviewing all NR reporting and addressing any issues in a timely manner.*

## Section IV Management Response



County of Onondaga

### Department of Children & Family Services

Child Welfare • Mental Health Services • Juvenile Justice • Youth Bureau • School Based Initiatives

John H. Mulroy Civic Center

421 Montgomery Street, Syracuse, NY 13202

Phone: 315-435-2884 Fax: 315-435-3814

[www.ongov.net](http://www.ongov.net)

J. Ryan McMahon II  
County Executive

Amy Cunningham  
Commissioner

April 7, 2023

TO: Martin D. Masterpole, Onondaga County Comptroller

FROM: Amy Cunningham, DCFS Commissioner

RE: Management Response to Onondaga County's Non-Reimbursable RTA Foster Care Expenses 2020

The Department of Children and Family Services management agrees with the findings and will reinforce the need for due diligence within the Financial Eligibility Unit when determining and approving client eligibility for programs and ensure that all documentation is included in the case files and documents are properly signed. Management will also continue to closely review existing policies and procedures with staff and conduct monthly reviews of the NR report to address issues in a timely manner.