



Daycare Audit Report 2012 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Daycare Program for the 2012 program year. The Child Care and Development Fund (CCDF) provides funds to States Territories, and Indian Tribes (Tribe).to increase the availability, affordability, and quality of child care services. Funds are used to subsidize child care for low-income families where the parents are working or attending training or educational programs, as well as for activities to promote overall child care quality for all children, regardless of subsidy receipt. The CCDF consolidates the Child Care and Development Block Grant (CCDBG) and funding formerly provided to States through the child care programs under Title IV-A of the Social Security Act. Proof of Address, number and name of household members, citizenship/qualified alien status, income, and approved daycare operator are required in making the determination of the type of benefit an individual/family is eligible to receive.

Scope

A total of forty cases were tested. Twenty cases were selected from each of the following months; April and December 2012. Selections were made covering numerous days throughout the two months to achieve the broadest amount of coverage possible for the 2012 Daycare program. The cases were chosen from the DSS Composite Roll for the Daycare Program.

Objectives

To perform tests of controls over compliance of the program Daycare in order to support a low level of control risk for the compliance tested. To determine whether expenditures associated with Daycare were expended for allowable activities and for those individuals deemed to be eligible.

Identify the reference documents and standards against which the audit was conducted

Benefit payments were reviewed from the daily System Acknowledgment Screens (SYSAK) reports for the months of the audit period. Also utilized was the State's Welfare Management System (WMS) system to review the various screens and scanned documents for proper documentation and signatures for each Daycare case selected.

Positive areas or areas of best practice

While conducting the audit it was noted that many members of the Daycare team have been with the program for many years. Their tenure and knowledge helps the program run smoothly and effectively.

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. There was one provider identified in which there was no payment agreement. This finding is due to the missing/lack of agreement with daycare provider. This is a deficiency in internal control over compliance requirement.
2. An instance where the Accounting Division did not put the correct/current rates into the Kindertrac system. This is a finding due to the incorrect payment being made. This is a deficiency in internal control over compliance requirement
3. There was one case identified in the testing in which there was no approving SYSAK. This is a deficiency in internal control over compliance requirement
4. There was one JOBSPlus case in which there was no file found. This is a deficiency in internal control over compliance requirement

The following is a previous finding noted as the same in this current audit:

There were two providers in 2011 that were identified in the testing at 2011 in which there was no payment agreement. This is a deficiency in internal control over compliance requirement.