



Audit of Social Services Block Grant

July 24, 2023

By Onondaga County Comptroller Martin Masterpole

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SECTION I

Introduction and Background

The Social Services Block Grant (SSBG) is a federal funding source from the U.S. Government's Office of Community Services that allows states and territories to tailor social service programming to their population's needs. Through the SSBG, states provide essential social services that help achieve a myriad of goals to reduce dependency and promote self-sufficiency.*

* <https://www.acf.hhs.gov/ocs/programs/ssbg>

Social Services Block Grants allow for the provision of services to individuals, families, and entire population groups in one or more of the following areas:

- Achieving or maintaining economic self-support and self-sufficiency to prevent, reduce, or eliminate dependency.
- Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests.
- Preserving, rehabilitating, or reuniting families.
- Preventing or reducing inappropriate institutional care by providing for community-based care, home-based care, or other forms of intensive care.
- Securing referral or admission for institutional care when other forms of care are not appropriate, or providing services to individuals in institutions.

The SSBG has been awarded to the County's Department of Children and Family Services (DCFS). for several years on an annual basis. In 2022 the County received an SSBG in the amount of \$2,885,327.

SECTION II

Executive Summary

The Onondaga County Comptroller's Office engaged in an audit of the Social Services Block Grant (SSBG) Program to ensure the programs internal controls are operating sufficiently. Internal controls should provide reasonable assurance that only eligible individuals receive assistance under federal award programs and that the amounts provided to or on behalf of eligible recipients are both allowable and calculated in accordance with program requirements and supported by proper documentation. A number of SSBG forms need to be completed, approved and retained per grant regulations.

The audit tested forty expenditures. One of the forty expenditures did not have both the caseworker's and the supervisor's signatures on the LDSS-2921 "Application for Benefits and

Services” form. Two of the forty expenditures did not have the required LDSS-2970 “Service Authorization” forms retained with the file. Three of the forty expenditures had LDSS-2970 “Services Authorization” forms that were missing the supervisor’s signature and date indicating approval.

SECTION III

Scope and Objectives

Scope

The scope of this audit was the Federal expenditures made in 2022 as reported on the BICS COMP roll and to review the Department of Social Services – Economic Security’s internal controls, policies and procedures to ensure compliance with Federal OMB guidelines under 93.667 Social Services Block Grant.

Objectives

The objectives of the audit were to:

- Determine if effective procedures are in place and operating effectively to ensure compliance with all applicable rules and regulations.
- Review specific policies and procedures.
- Provide County administrators and the Department’s management with recommendations relating to their current practices.

SECTION IV

Methodology

In order to complete our objective we:

- 1) Inquired department staff of applicable procedures.
- 2) Utilized WMS, BICS, Docuware and CAMS (New York State DSS computer systems) to randomly select 40 case files for testing purposes.
- 3) Reviewed Applications for Services and Family Eligibility for appropriate approval.
- 4) Analyzed voucher information for payment types to ensure services provide were allowable per OMB A-133 Compliance Supplement.
- 5) Finalized recommendations and included them in this report.

SECTION V

Findings and Recommendations

During the course of the audit we noted:

1. In 1 of 40 expenditures tested (case S87210) the LDSS-2921 “Application for Benefits and Services” form did not have both the caseworker’s and the supervisor’s signatures on the form in accordance with SSBG policies and procedures.

Recommendation:

DCFS administrators should implement a control--or reinforce existing ones-- to assure there is always a supervisor available to sign off on LDSS-2921 “Application for Benefits and Services” forms.

Recommendation:

DCFS administrators should implement a control whereby the caseworker must obtain a supervisor’s signature prior to signing their own name to LDSS-2921 “Application for Benefits and Services” forms.

2. In 2 of 40 expenditures tested (cases S80809 and S87670) the LDSS-2970 “Service Authorization” forms were not retained in accordance with SSBG policies and procedures.

Recommendation:

DCFS administrators should reinforce existing policies and procedures that require the County to retain all signed documents as evidence to support allowable cost determination.

3. In 3 of 40 expenditures tested (case S86812 twice and case S82533 once) the LDSS-2970 “Services Authorization” form was missing the supervisor’s signature and date indicating approval.

Recommendation:

DCFS administrators should implement a control--or reinforce existing ones-- to assure there is always a supervisor available to sign off on LDSS-2970 “Services Authorization” forms.

Recommendation:

DCFS administrators should consider implementing a control whereby the caseworker must obtain the supervisors signature prior to signing their own name to LDSS-2970 “Services Authorization” forms.



County of Onondaga
Department of Children & Family Services

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

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Amy Cunningham
Commissioner

July 25, 2023

TO: Martin D. Masterpole, Onondaga County Comptroller

FROM: Amy Cunningham, DCFS Commissioner

RE: Management Response to Onondaga County's Social Services Block Grant

The Department of Children and Family Services management agrees with the findings and will reinforce existing policies and procedures within the Financial Eligibility Unit to ensure that all documents are properly signed.