



FOSTER CARE Single Audit Report 2012 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of Onondaga County's Foster Care Program for calendar year 2012. The objective of the Foster Care program is to help agencies authorized to administer title IV-E programs to provide safe, appropriate, 24-hour, substitute care for children who are under the jurisdiction of the administering IV-E agency and need temporary placement and care outside their homes.

Scope

A total of forty cases were tested. Nineteen cases were selected from April 2012 and twenty-one cases from August 2012. Case selections were randomly throughout the two months to achieve a representative sample for calendar year 2012.

Objectives

Perform tests of controls over compliance of the Foster Care program in order to support a low level of control risk for the compliance tested. To determine whether expenditures associated with Foster Care 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

Foster Care payments were selected from Schedule K of the Composite Rolls for month selected for audit. Foster Care files for each case selected were reviewed in order to determine adequate documentation exists to substantiate Foster Care eligibility. Also utilized was the State's Welfare Management System (WMS) to review the various screens and scanned documents for proper documentation and signatures for each Foster Care case selected.

Positive areas or areas of best practice

While conducting the audit it was noted Foster Care employees have been with the program for many years. This longevity and knowledge helps the program run smoothly and effectively.

Documentation of findings, what is the actual nonconformity, what standard was violated, what was the objective evidence used to determine that nonconformity exists

Based upon the tested sample, there were no instances of nonconformity noted during the audit.