



Social Service Block Grant Audit Report 2012/2013 Program Year

Introduction

The Onondaga County Comptroller's Audit Division conducted an audit of the Onondaga County Social Services Block Grant (SSBG) for the 2012/2013 program year.

Services provided with SSBG funds may include, but are not limited to, child care services, protective services for children and adults, services for children and adults in foster care, services related to the management and maintenance of the home, day care services for adults, transportation services, family planning services, training and related services, employment services, information, referral, counseling services, the preparation and delivery of meals, health support services, and appropriate combinations of services designed to meet the special needs of children, the aged, the mentally retarded, the blind, the emotionally disturbed, the physically handicapped, and alcoholics and drug addicts. Some of the services are required by state law to be provided to all persons in need of service, without regard to income. Other services are mandated only to certain income or other categorical groups or under certain conditions. Delivery of services not mandated is a matter for determination by the social services district.

Expenditures for these services may include expenditures for administration, including planning and evaluation, personnel training and retraining directly related to the provision of those services (including both short- and long-term training at educational institutions), and conferences and workshops, and assistance to individuals participating in such activities.

Amounts transferred from the Temporary Assistance for Needy Families (TANF) Fund to SSBG may be used only for programs or services to children or their families whose income is less than 200% of the official poverty guideline as revised annually by Health and Human Services (HHS).

Scope

The Social Services Block Grant (SSBG) program provides funds to States (including the District of Columbia and five territories) to provide services for individuals, families, and entire population groups. A total of forty-one payments were tested. Thirty-nine cases were selected from the months of May and November 2012. Selections were made covering various days throughout the two months and claiming categories to achieve the broadest coverage possible. Two non-case related Title XX payments were also selected, one from May and the other from November 2012. All payments were selected haphazardly.

Objectives

To perform tests of controls over compliance of the program SSBG in order to support a low level of control risk for the compliance tested. To determine whether expenditures associated with SSBG were expended for allowable activities.

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

Payments were selected from the various sections in the “Schedule G” Composite Rolls (LCSR0030) for the months of May and November 2012. Selections were also made from the list of non-case related Title XX payments that are not included in the Composite Rolls to ensure completeness of the population. NYS Benefit Issuance Control System (BICS) Database, NYS Welfare Management System (WMS) Database, applicable voucher/invoices and case files, where applicable, were viewed to verify allowability. Systems Acknowledgment Screen (SYSAK) Reports were reviewed for supervisor’s signatures for authorization of service. Contract Authorizing & Management System (CAMS) was reviewed for amount charged to compare to check payment.

Positive areas or areas of best practice

The DSS Account Clerk III who performs the day to day work has worked for Onondaga County 36 years, 22 of them on SSBG. Their experience and understanding of the federal program has allowed for the development of an effective control system over allowable costs and activities.

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. In one case there was no allowable reason for the Service to be provided as there was no court order or back-up as to why the psychiatric evaluation was requested or paid on this case. This is a finding due to missing internal control over compliance.
2. There were five cases where the SYSAK (2970) approving the service was not located. This is a finding due to missing internal control over compliance.
3. There were three cases where the amount paid per CAMS is different from the amount paid on the check register; however, the correct amount was paid to the Provider. Most

likely, there were more cases on the original invoice and they all were not approved to receive the services at that time. This is a finding due to missing internal control over compliance.

4. There were two cases where the client could not be located on the Salvation Army's Counseling Invoice. It appears the service billing was inadvertently posted to the wrong client who was also eligible, but did not receive any service; however, the Provider was paid the correct amount. This is a finding due to missing internal control over compliance.