



Follow-Up Review of Audit of  
Community Partnerships Division:  
Children's Services  
Administration Section

Office of the County Auditor

Follow-up Review

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Review Conducted by:  
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**Report No. 21-18**  
**September 30, 2021**



**OFFICE OF THE COUNTY AUDITOR**

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September 30, 2021

Honorable Mayor and Board of County Commissioners

We have conducted a follow-up review of the audit of the Children's Services Administration Section of the Community Partnerships Division. The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the seven recommendations in the report, four recommendations were implemented, and three recommendations were partially implemented. We commend management for implementing our recommendations. The status of each of our recommendations is presented in this follow-up report.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by the Community Partnerships Division throughout our audit process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton  
County Auditor

cc: Bertha Henry, County Administrator  
Andrew Meyers, County Attorney  
Monica Cepero, Deputy County Administrator  
Kevin Kelleher, Assistant County Administrator  
Darrell Cunningham, Director, Community Partnerships Division

**Broward County Board of County Commissioners**

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# IMPLEMENTATION STATUS SUMMARY

## Implementation Status of Previous Recommendations from Audit of Community Partnerships Division: Children's Services Administration Section

| REC.NO. | PREVIOUS RECOMMENDATION                                                                                                                                                                                                  | Implemented | Partially Implemented | Not Implemented | Not Applicable |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------|-----------------|----------------|
| 1.A     | Revise site visit procedures to include consideration of risk including a rotational, not annual, basis for low-risk items and/or providers.                                                                             |             | ✓                     |                 |                |
| 1.B     | Revise site visit procedures to include separate and unique samples to ensure data being tested is applicable to the test being performed and to better identify discrepancies in reported outcome measures.             |             | ✓                     |                 |                |
| 1.C     | Revise site visit procedures to establish adequate segregation of duties over contract management and monitoring, including ensuring employees independent of contract management perform the annual monitoring process. |             | ✓                     |                 |                |
| 2.A1    | Strengthen provider internal controls over reported data to ensure all measures are accurately supported by support documentation.                                                                                       | ✓           |                       |                 |                |
| 2.A2    | Improve the monitoring process to identify inaccurate and incomplete reporting by providers.                                                                                                                             | ✓           |                       |                 |                |

Follow-up Review of Audit of Community Partnership Division's  
Children's Services Administration Section

| REC.NO. | PREVIOUS RECOMMENDATION                                                                                          | Implemented | Partially Implemented | Not Implemented | Not Applicable |
|---------|------------------------------------------------------------------------------------------------------------------|-------------|-----------------------|-----------------|----------------|
| 2.B     | Revise written policies and procedures, as well as review checklists, for the accurate completion of checklists. | ✓           |                       |                 |                |
| 3       | Ensure appropriate monitoring of significant contract provisions.                                                | ✓           |                       |                 |                |

# INTRODUCTION

## **Scope and Methodology**

The County Auditor's Office conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a follow-up review of the Audit of the Children's Services Administration Section of the Community Partnerships Division (Report No. 20-04). The purpose of this follow-up review is to determine the status of previous recommendations.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our follow-up review included such tests of records and other review procedures as we considered necessary in the circumstances. The follow-up testing period was November to April 2021. However, transactions, processes, and situations reviewed were not limited by the review period.

## **Overall Conclusion**

We conclude that of the seven recommendations in the report, four recommendations were implemented, and three recommendations were partially implemented. The status of each recommendation is included in this report.

# STATUS OF RECOMMENDATIONS

This section reports actions taken by management on the recommendations in our previous review. The issues and recommendations herein are those of the original review, followed by the current status of recommendations.

## **1. Provider Monitoring Should be Improved.**

During our prior audit, we reviewed the monitoring reports for five providers and noted the following concerns:

- A. The process did not apply a risk-based testing methodology. We found that the same procedures were substantially uniformly performed each year at each service provider. This homogenous method did not consider the necessity for greater focus in certain areas and less focus in others.
- B. Although certain monitoring tests required unique samples or procedures, the same sample was used by Children's Services Administration (CSA) staff for multiple tests.
- C. We noted a lack of segregation of duties between contract administration and the monitoring process.

**We recommended** management revise site visit procedures to include:

- A. Consideration of risk including a rotational, not annual, basis for low-risk items and/or providers.
- B. Separate and unique samples to ensure data being tested is applicable to the test being performed and to better identify discrepancies in reported outcome measures.
- C. Establish adequate segregation of duties over contract management and monitoring, including ensuring employees independent of contract management perform the annual monitoring process.

### **Implementation Status:**

A Program Project Coordinator Sr. was hired to oversee monitoring of service providers and additional procedures have been initiated.

- A. Partially Implemented.** Management has further indicated that during the FY 21 monitoring season, Community Partnerships Division (CPD) implemented a risk-based monitoring system that considered past contract performance. In FY 22 monitoring season, CPD will strengthen its processes to continue the full implementation of a risk-based monitoring approach.
- B. Partially Implemented.** Management has further indicated that due to evidence-based practice models, indicators and timelines, services may be delivered for a designated time frame before progress can be assessed. The Division will ensure staff request the identified sample volume to obtain the desired testing criteria.
- C. Partially Implemented.** Management has further indicated that during the FY21 monitoring season, CPD conducted a pilot to ensure the segregation of duties. Currently, CPD is in the process of finalizing the pilot's assessment and will implement the appropriate processes throughout the division.

## **2. Service Provider Contract Compliance Should be Improved.**

During our prior audit, we noted the following concerns:

- A. Variances and a lack of supporting documentation existed between submitted quarterly report data and supporting documentation observed on-site.
- B. A provider did not meet the contractual requirement for the minimum number of clients served.

**We recommended** management:

- A1. Strengthen provider internal controls over reported data to ensure all measures are accurately supported by supporting documentation.
- A2. Improve the monitoring process to identify inaccurate and incomplete reporting by providers.
- B. Ensure appropriate monitoring of significant contract provisions.

**Implementation Status:**

- A1. Implemented**
- A2. Implemented**
- B. Implemented**



### **3. Improvements to Quarterly Report and Invoice Processing Should Be Evaluated.**

During our prior audit, we identified incomplete review procedures by County staff for service provider quarterly reports. Departmental policies and procedures did not include timeframes to complete all review processes, including resolution of inaccuracies; completion of required provider attestations; and documentation of the completion of processes and concerns by staff.

**We recommended** management revise written policies and procedures, as well as review checklists for the full completion of checklists within prescribed timeframes.

**Implementation Status: Implemented**