

**Audit of the Community  
Coordinated Care for Children,  
Inc.**

**Report by the  
Office of County Comptroller**

**Martha O. Haynie, CPA  
County Comptroller**

County Audit Division

J. Carl Smith, CPA  
Director

Christopher J. Dawkins, CPA  
Deputy Director

Jaqueline Leuven Bedoya, Staff Auditor  
In-Charge Auditor

**Report No. 315  
May 2002**

## TABLE OF CONTENTS

Transmittal Letter.....	1
Executive Summary .....	2
Community Coordinated Care for Children Action Plan.....	5
Citizens' Commission for Children Action Plan.....	7
Introduction .....	9
Background .....	10
Scope, Objectives, and Methodology .....	11
Overall Evaluation.....	17
Community Coordinated Care for Children Recommendations for Improvement .....	18
1. Birth Certificates Should Be Obtained to Prove That the Client Is the Guardian of All Children Represented in the Family Unit Size .....	19
2. 4C Should Get Written Approval for Any Changes Made to the Reporting Process.....	19
3. Clients Removed From NCF Funding Should Be Reported to CCC and Clients Receiving Benefits for More Than Two Years Should Be Removed From NCF Funding .....	20
Citizens' Commission for Children Recommendations for Improvement .....	22
1. Clients Receiving Funding Under the NCF Contract Should Be Active Participants in the NCF Programs .....	23
2. Outcome Measurement Goals Should Be Based on Historical Data .....	24
3. The CRP Contract Should Provide Clarification as to Part-Time and Full-Time Child Care Days.....	24
4. CCC Should Maintain Detailed Documentation for Items Reviewed in the Monitoring of the NCF Contract.....	25
5. A Master Client List Should Be Developed for All Clients Receiving Services at Any of the NCFs, Listing All Programs the Client Is Working on or Has Completed .....	26
6. CCC Should Seek Legal Advice on Whether It Can Require 4C to Inspect All Child Care Providers or Restrict County Funding to Inspected Child Care Providers .....	26
Appendix – Management's Attachment .....	28

May 23, 2002

Richard T. Crotty, County Chairman  
And  
Board of County Commissioners

We have conducted an audit of the Community Coordinated Care for Children, Inc. (4C). The audit was limited to determining 4C's compliance with contracts Y0-2015, Y1-2011, Y0-4011 and Y1-4004. The period audited was October 1, 1999 through April 30, 2001. Our audit was conducted in accordance with generally accepted government auditing standards and included such tests as we deemed necessary in the circumstances.

Responses to our Recommendations for Improvement were received from the President of Community Coordinated Care for Children, Inc. and the Division Manager of Citizens' Commission for Children and are incorporated herein.

We appreciate the cooperation of the personnel of the Community Coordinated Care for Children, Inc. and the Citizens' Commission for Children during the course of the audit.

Martha O. Haynie, CPA  
County Comptroller

c: Ajit Lalchandani, County Administrator  
Larry A. Jones, Director, Health and Family Services Department  
Tyra L. Witsell, Division Manager, Citizens' Commission for Children  
Board of Directors, Community Coordinated Care for Children, Inc.  
Dorothy M. Dukes, President, Community Coordinated Care for Children, Inc.

# EXECUTIVE SUMMARY

## Executive Summary

We have conducted an audit of the Community Coordinated Care for Children, Inc. (4C). The period audited was October 1, 1999 through June 30, 2001. The audit was limited to the review of 4C's compliance with Orange County contracts Y0-2015, Y1-2011, Y0-4011, and Y1-4004. Based on the results of our testing, we found 4C to be materially in compliance with contract requirements. Improvements are needed as follows:

The 4C does not require parents to submit copies of birth certificates to confirm that they are the guardians of the children represented in the family unit size, as stated on the application.

4C reports on clients in the tri-county area and does not break out the results by Orange County clients.

4C does not report clients removed from funding due to the two-year maximum time. We noted one client that had been receiving funding for over two years.

In addition, during the course of our review, certain items relating to Orange County's Citizens Commission for Children (CCC) came to our attention. Improvements are needed as follows:

The CCC does not require clients to be working on or to have completed the program prescribed at the Neighborhood Center for Families (NCF) in order to receive child care funding. Also, we were unable to determine the clients' status due to lack of documentation at the NCF.

The CCC sets contract goals for 4C by dividing the total clients that need to be served by the four fiscal quarters, without taking into consideration seasonal trends. As such, quarterly discrepancies in 4C's performance were noted.

The Citizens Review Panel contract does not define what a day (full vs. half) of child care entails.

Supporting documentation is not always prepared to substantiate any 4C reviews performed by CCC. These reviews ensure 4C is in compliance with annual contract requirements.

There is no master client list for the thirteen NCFs.

4C relies on the inspections of the State of Florida Department of Children and Families (DCF) for monitoring the safety requirements stated in the

contracts. DCF does not inspect providers with religious exemptions or providers that fall under the purview of the local School Board.

Recommendations for Improvement are noted in this report. Both 4C and the CCC concurred with all of the recommendations contained in the report. Prior to the issuance of the report, 4C and CCC began developing and implementing corrective action.

**COMMUNITY COORDINATED CARE FOR  
CHILDREN ACTION PLAN**

AUDIT OF THE COMMUNITY COORDINATED CARE FOR CHILDREN, INC. (4C)  
ACTION PLAN

NO.	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS		RECOMMENDATIONS
	CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED	
1.	X					We recommend 4C obtains copies of birth certificates for all children represented in family unit size on the eligibility documentation for the NCF and CRP contracts.
2.	X					We recommend 4C obtains written approval from CCC to report tri-county survey results on its CRP quarterly reports.
3.						We recommend 4C completes the following:
A)	X					Review the above incident and, if warranted, remove the client from the program and reimburse CCC for the overpayment.
B)	X					Ensure that clients removed from the NCF funding, including the name and address of the client, are reported to CCC monthly.



**CITIZENS' COMMISSION FOR  
CHILDREN ACTION PLAN**

AUDIT OF THE COMMUNITY COORDINATED CARE FOR CHILDREN, INC. (4C)  
ACTION PLAN RELATED TO CCC RECOMMENDATIONS

NO.	MANAGEMENT RESPONSE			IMPLEMENTATION STATUS		RECOMMENDATIONS
	CONCUR	PARTIALLY CONCUR	DO NOT CONCUR	UNDERWAY	PLANNED	
1.						We recommend that CCC amends the contracts with the NCF to perform the following:
A)	X			X		Require the NCF to only provide funding for clients that are participating in the NCF programs; and
B)	X			X		Maintain client documentation for at least three years after the end of the contract period.
2.	X				X	We recommend the CCC considers historical trends in setting all outcome measurement goals for the CRP contract.
3.	X				X	We recommend that CCC provides clarification of what comprises a day of child care (part-time vs. full-time).
4.	X			X		We recommend the CCC maintains documentation to support files reviewed as part of the monitoring process.
5.	X			X		We recommend the CCC instructs the NCFs to create and maintain a master client list. This list should include all programs the client is working on or has completed.
6.	X			X		We recommend that CCC seeks legal advice on whether it can require 4C to inspect the providers not inspected by DCF or restrict County funding only to inspected child care providers.

# INTRODUCTION

**Background**

The Community Coordinated Care for Children, Inc. (4C) is a not-for-profit corporate entity operating in the tri-county area (Orange, Osceola and Seminole). The 4C coordinates child care activities along with other support services in these communities. The stated mission of 4C is “To empower the community to provide for its future through developing, coordinating and strengthening programs that care for children.” The 4C received \$46,479,935 in total public support and revenues to carry out this mission in 2000. Of this amount, Orange County’s Citizens’ Commission for Children contributed \$608,067.

During 1998 and 1999, 4C underwent an accreditation process through the Council on Accreditation for Children and Family Services. The accreditation was received in 2000. This accreditation states that 4C meets the highest national standards of professional performance for the following services: Home Visitors Service; Home-Based, Family Centered Casework; Early Intervention Services for Infants and Young Children; Family Life Education/Family Support Programs/Support Group Service; Information and Referral Services; and, Respite Care. The accreditation expires November 30, 2003. This was the first Child Care Resource and Referral Agency to be accredited in the nation.

The Citizens’ Commission for Children (CCC) is a division of the County under the Department of Health and Family Services. CCC advocates for children, youth, and families in Orange County, assessing their needs and preparing a strategic plan to address those needs. CCC funds collaborative prevention and early intervention efforts and evaluates the outcomes and impacts of such programs. CCC also educates Orange County’s stakeholders and the community about the latest research, trends, and best practices for effective programs and service delivery models and funds implementation of innovative efforts.

One of CCC’s responsibilities is to award and administer contracts between Orange County and different provider organizations, one being 4C. Currently, CCC oversees the Citizens’ Review Panel (Contracts Y0-2015 and Y1-2011)

---

and Neighborhood Center for Families contracts (Y0-4011 and Y1-4004).

The Neighborhood Center for Families (NCF) was created in 1996 by CCC. CCC instituted the NCF within the communities in order to best serve client's needs. Currently there are thirteen NCFs throughout Orange County.

One responsibility of NCF is to refer clients to 4C when the lack of child care is an obstacle for the client. When clients meeting eligibility requirements are referred to 4C by NCF, the clients, if funding is available, are placed on financial subsidies for a maximum of two years. This is considered a reasonable period for the family to achieve stability.

**Scope, Objectives,  
and Methodology**

The period audited was October 1, 1999 through June 30, 2001. The audit scope included a limited review of 4C's compliance of contract requirements. The objective of our review was to determine compliance with the terms set forth in the following contracts: Y0-2015, Y1-2011, Y0-4011 and Y1-4004.

To determine compliance with contracts Y0-2015 and Y1-2011, the following steps were performed:

- We obtained the quarterly reports required under contract Y0-2015 and verified that the total amount paid did not exceed the contract amount of \$109,663. We determined this by totaling the invoices and reviewing the Orange County financial system to verify the invoice amount matched the check amount. We then reviewed the days recorded on the quarterly report to confirm that the 6,532 child care days required by contract were performed. We also reviewed the referrals given on the quarterly report and verified that they met the contractual requirement of 288 referrals.
- We selected a sample of quarterly reports submitted to CCC from contract Y0-2015 and Y1-2011. The corresponding donor reports that contain the detail used to complete the quarterly report were obtained

and evaluated to determine whether the days per child being served under the contract were reasonable and in accordance with 4C policy. The quarterly outcome measurements stated in the report were verified to determine whether they were met. If the outcome measurements were not met, we determined whether the explanation and corrective action plan stated were reasonable and implemented.

- A sample of payments made to providers on behalf of clients was selected and the attendance sheets from the providers that supported these payments were checked to verify the days of service paid matched the supporting documentation. The corresponding client files were also obtained and reviewed to verify that the financial guidelines were met, the client had been re-certified every six months and that all necessary documentation was included in the file. The attendance at the child care provider was verified for a sample of these children by reviewing the child care roll log or sign-in sheet and then comparing this to what was submitted to 4C.
- A sample of the Subsidized Child Care quarterly reports from contract Y1-2011 was selected and two outcome measurements were verified. First, we verified that 95 percent of the recipients of child care services increased or maintained their financial self-sufficiency. To determine this, 4C surveys were reviewed to see if employment was maintained or improved from when the client first began the program. Second, we determined if 75 percent of parents had increased access to services for the healthy development of their children. To determine this, we reviewed health treatment logs, 4C prepared surveys, tests and referral lists. The name on the surveys, tests and referral lists for both outcome measurements were reviewed to determine that the same clients were not used more than once.
- A sample of Information and Referral quarterly reports from contract Y1-2011 was selected to review for

accuracy. First, we reviewed 4C surveys for evidence that the client was given options of child care providers to determine if 80 percent of the recorded clients had increased their access to child care options in the community. Second, we reviewed the sample 4C surveys to determine if 80 percent of the parents could recognize quality child care programs. The names on the surveys were reviewed to determine that the same clients were not used more than once.

- The 4C client grievance policy was reviewed for adequacy. The client complaint summary and Board Minutes were scanned and an inquiry was made to management about whether any grievances were filed.
- The policy and procedure on safeguarding client information set forth by 4C was reviewed. A sample of employees with access to confidential information was interviewed to inquire as to procedures followed prior to releasing confidential information.
- 4C's annual audit was obtained and reviewed to verify that OMB Circular A -133 was cited.
- Management was interviewed to determine whether composition of the organization had changed. A current list of the Board of Directors was obtained from 4C and compared against CCC's latest list submitted by 4C.
- Observation of the Orange County logo or the statement required in the contract, "This program is funded in full or part by Orange County Government", was made throughout the duration of the audit. All literature obtained throughout the audit was reviewed for the required logo and statement.
- Policies and procedures set forth by 4C on incident reporting (injuries, safety issues, password issues, theft, etc.) were obtained and reviewed for adequacy.

A review of the customer complaint summary and incident reporting summary was performed to verify that policies were followed. A sample of items was reviewed to determine that proper follow-up was performed.

To determine compliance with contracts Y0-4011 and Y1-4004, the following steps were performed:

- A sample of payments made on behalf of clients to providers was selected. The attendance sheets from the providers that corresponded to those payments were obtained to verify that the amount of days paid matched the attendance sheets. The corresponding client files were also obtained and reviewed to determine that the clients were not participants in the WAGE program, which would make them ineligible for this program. The back-up documentation used to verify eligibility, which consisted of either a remittance advice or letters stating hours worked and pay rate, was reviewed to determine the client worked no less than an average of twenty hours per week or met the exceptions stated in the contract. The same documentation was used to verify that the financial guidelines were met. We verified that the client had not been receiving benefits for more than two years by reviewing enrollment forms. If a client had been reenrolled due to a fifteen-day (or greater) break in service, the NCF files were reviewed to determine that the reenrollment was done at the NCF. The files at the NCF were also reviewed to determine if the client was referred to 4C by the NCF, the client was working on or has completed the program prescribed and that the NCF was notified of the status of the referral within five working days.
- Documentation was reviewed at the NCF to determine if 4C notified the NCF in writing when spaces for child care became available. This was also verified by interviewing NCF coordinators.



- The monthly reports submitted by 4C were obtained from CCC and reviewed to determine that they were received in a reasonable amount of time. The reports were also reviewed to verify that the following was included:
  1. The number of families by NCF, including name and addresses, that have been terminated from the CCC funding due to the two-year contractual time limit;
  2. The number of families by NCF, including name and addresses, that have been referred to 4C for day care placement;
  3. The status of all NCF referred families, including names and addresses;
  4. A listing of the number of families by NCF, including names and addresses, that are currently utilizing 4C placement; and
  5. The start and end date of subsidy, basis of qualification and type of subsidy.
- A sample of providers was selected and verified at the Department of Children and Families to verify proper licensure and inspection of facility, if necessary.
- Contractually, 4C has been required to designate one full time employee (designated as the NCF liaison) to verify that the NCFs are receiving the proper attention needed. The NCF liaison's duties, as stated in the contract, were reviewed. To determine if periodic on-site coordination of referral, access and placement of child care recipient families is being performed, the NCF coordinators were interviewed and the liaison's monthly management report was reviewed. To determine if on-site training of front-line NCF staff to assist 4C with paperwork necessary for placement was performed, the NCF coordinators were interviewed and the liaison's monthly management

report was reviewed. We obtained and reviewed the sign-in sheets and the liaison's monthly management report to determine the liaison attended an adequate amount of staff meetings. We interviewed the NCF coordinators to determine if a direct telephone line was available and communication with the liaison was adequate. The auditor directly accessed the liaison's telephone to determine accessibility.

- Invoices were reviewed for contract Y0-4011 to verify that no more than \$600,000 was paid to 4C and administrative and direct support fees did not exceed the contractual maximum of 12 percent of the total contract amount.
- A sample of invoices submitted to Orange County was selected and reviewed to determine if invoices were submitted no less than twenty working days after the first of the month. To determine if the County was only billed for actual cost of purchased care, plus one-twelfth of the administrative and direct support fee, the invoices were reviewed and the administrative fee was calculated based on the child care portion of the billing. The back-up documentation attached to the invoice was reviewed to verify that it contained the case number, the NCF name, the days of child care by the type of child care and the total for the NCF.
- We verified the receipt of the financial statement submitted to CCC from 4C.

Our review did not include testing of clients placed on the 4C waiting list to determine if preference was given solely on the basis of the application date. Due to the number of openings that occur and the transient nature of their client base, 4C mails notices to more clients on the waiting list than available space. Clients receiving these letters are accepted on a first-come first-served basis.

In addition, during the course of our review, certain items relating to CCC came to our attention and are included

---

## INTRODUCTION



Audit of Community Coordinated  
Care for Children

---

herein. Had we performed an audit of CCC, additional matters could have been included within this report.

## Overall Evaluation

Based on the results of our testing, the 4C materially complied with contracts Y0-2015, Y1-2011, Y0-4011 and Y1-4004. However, opportunities for improvement were noted and are described herein.

COMMUNITY COORDINATED CARE  
FOR CHILDREN RECOMMENDATIONS  
FOR IMPROVEMENT

---

**1. Birth Certificates Should Be Obtained to Prove That the Client Is the Guardian of All Children Represented in the Family Unit Size**

Currently, 4C only documents the social security numbers of all family members and does not require birth certificates for clients under both the Neighborhood Center for Families (NCF) and Citizens' Review Panel (CRP) contracts. This follows the guidelines set forth by the State of Florida. Although this is not required contractually, 4C has a responsibility to ensure all monies dispersed under CCC contracts are dispersed accurately. The 4C should require birth certificates or other evidence to ensure the client is the actual guardian of all the children they reported under family unit size on the eligibility documentation. Good control procedures also require adequate support to prove eligibility of the child. A client could falsify family unit size by obtaining social security cards of non-family members without 4C's timely detection.

**We Recommend** 4C obtains copies of birth certificates for all children represented in family unit size on the eligibility documentation for the NCF and CRP contracts.

**4C Response:**

Concur. Although this is not a current contract requirement and there was no indication that children enrolled were not children of the families who enrolled them, to certify to the highest degree that those the CCC wishes enrolled are enrolled, birth certificates will be required for child care financial subsidies. 4C and the CCC will soon execute amendments to the current year contracts at which time this recommendation will be implemented.

**2. 4C Should Get Written Approval for Any Changes Made to the Reporting Process**

The quarterly reports for subsidized child care and information and referral require reporting of certain outcome

---

measurements. In order to gauge whether 4C is performing according to contract, surveys are conducted by 4C employees, asking questions pertaining to the outcome measurements. Percentages are derived from these surveys and reported by 4C to CCC on the form used for the CRP contract. The form lists, under the percentage goal, how many clients are funded by Orange County. This leads the reader to think that the percentage pertains to the Orange County funded clients, when in fact 4C selects a sample of clients from the tri-county area. The report form states "Data submitted should apply only to Orange County funded portion of the program." All information should be presented in a clear format so that the information can be understood in the way it was meant. A person reading the report may misinterpret the results and methodology, mistakenly assuming that the percentage was taken from only the Orange County clients listed in the report.

**We Recommend** 4C obtains written approval from CCC to report tri-county survey results on its CRP quarterly reports.

**4C Response:**

Concur. 4C will obtain written approval from the CCC to report tri-county survey results on its CRP quarterly reports. This recommendation will be implemented by the end of the third quarter (June 30, 2002).

**3. Clients Removed From NCF Funding Should Be Reported to CCC and Clients Receiving Benefits for More Than Two Years Should Be Removed From NCF Funding**

The 4C did not report clients to CCC that were removed for exceeding the two-year time limit prescribed by contracts Y0-4011 and Y1-4004. Attachment A of contracts Y0-4011 and Y1-4004 states that the client will receive services for a maximum of two years. It also states that 4C shall provide a monthly report to CCC stating the number of families by NCF, including names and addresses, that have been

---

terminated from CCC funding due to the two year time limit. During our review, we noted one of the forty-two clients reviewed had been receiving services for greater than two years. The amount of excess payments totaled \$4,021.

**We Recommend** 4C completes the following:

- A) Review the above incident and, if warranted, remove the client from the program and reimburse CCC for the overpayment.
- B) Ensure that clients removed from the NCF funding, including the name and address of the client, are reported to CCC monthly.

**4C Response:**

Concur. (1)(a) 4C has already moved this client out of the NCF contract and into a funding source with no time limits. Further, 4C has implemented procedures that include verifying dates of previous service under this funder prior to enrolling any NCF referral to ensure that families residing in one NCF area are not enrolled in another NCF and if they have completed their two-year eligibility at another NCF that their eligibility at the new NCF continues to be counted towards the two-year limit. (1)(b) 4C will meet with the CCC, and will abide by the CCC's decision with respect to the overpayment. (2) 4C will custom-write a computer program that will review CCC enrollments holistically upon entry to be able to flag clients where this might be an issue and will generate this information monthly for reporting to the CCC. Items (1)(b) and (2) will be implemented by the end of the third quarter (June 30, 2002).

**CITIZENS' COMMISSION FOR CHILDREN  
RECOMMENDATIONS FOR  
IMPROVEMENT**



---

**1. Clients Receiving Funding Under the NCF Contract Should Be Active Participants in the NCF Programs**

The NCFs are located in different parts of Orange County and are contracted with the County to evaluate the clients' needs and provide services and programs to assist these needs. Each of the thirteen NCFs has access to different programs, depending upon their partnered organizations. Some examples of the different kinds of programs that are offered at the NCFs are ones offering help with development of parenting skills, diseases of addictions, work readiness, financial budgeting, how to access community programs, and setting goals.

A review of the clients' files at the NCFs revealed that thirty percent (9 of 42) of the clients did not complete or were not working towards completion of the prescribed programs. However, these clients continued to receive child care subsidies through the NCF. In addition, the current status of twenty-nine percent (12 of 42) of the clients sampled could not be determined since the files could not be located. The NCF is under contract with CCC to help improve the family unit. To help ensure clients remain in the program, the CCC should require the NCF to restrict funding to only those clients that remain in a program. Also, all documentation should be retained.

**We Recommend** that CCC amends the contracts with the NCF to perform the following:

- A) Require the NCF to only provide funding for clients that are participating in the NCF programs; and
- B) Maintain client documentation for at least three years after the end of the contract period.

**Citizens' Commission For Children Response:**

The Citizens' Commission for Children concurs and has already implemented a contractual change in the 2001-02 contract which requires that 4C clients, receiving CCC

---

funding, are active NCF participants. Further, the CCC is currently requiring that each NCF maintain client documentation for at least three years after the end of the contract period.

**2. Outcome Measurement Goals Should Be Based on Historical Data**

Currently, CCC divides the desired amount of referrals by the four three-month periods to get the quarterly goal that 4C must meet during the contract year. According to both the CCC and 4C, 4C does not meet these outcome goals during certain months due to some months being historically lower. Goals should be set based on historical data as opposed to arbitrarily dividing the total for the year. Adequate monitoring cannot be performed when goals set are not based on realistic expectations.

**We Recommend** the CCC considers historical trends in setting all outcome measurement goals for the CRP contract.

**Citizens' Commission For Children Response:**

The CCC concurs with this recommendation and will require that future contracts between 4C and its human services contract (CRP) are reflective of actual clients served during the quarters in which it is typically slow for the agency.

**3. The CRP Contract Should Provide Clarification as to Part-Time and Full-Time Child Care Days**

Thirty percent (2,781 of 9,181) of the days reported under the CRP contract for fiscal year 2000 were part-time days. No distinction was made between part-time and full-time in the reporting process. As such, the numbers reported are misleading because a definition of what is considered a day is not given in the contract. Attachment A of the CRP contracts for fiscal years 2000 and 2001 set an outcome measurement of specified days of child care service for

---

Orange County clients at a specified unit cost. A reader of the report could misinterpret the days required to mean full-time days and the days reported to mean full-time days when, in fact, actual days reported may be part-time days.

**We Recommend** that CCC provides clarification of what comprises a day of child care (part-time vs. full-time).

**Citizens' Commission For Children Response:**

The CCC concurs and future contracts between 4C and its human services contract (CRP) will clarify what comprises a day of childcare (part-time vs. full-time).

**4. CCC Should Maintain Detailed Documentation for Items Reviewed in the Monitoring of the NCF Contract**

The CCC, as a part of the NCF monitoring process, reviews a sample of clients' files in order to determine that 4C is in compliance with the contract. The CCC did not retain documentation of the files reviewed for the report issued on the NCF monitoring. To validate work performed, back-up documentation should be retained.

**We Recommend** the CCC maintains documentation to support files reviewed as part of the monitoring process.

**Citizens' Commission For Children Response:**

The CCC concurs that staff will immediately implement the procedures that are currently being used by CRP staff when they monitor records and will maintain documentation to support files reviewed as part of the monitoring process.

---

**5. A Master Client List Should Be Developed for All Clients Receiving Services at Any of the NCFs, Listing All Programs the Client Is Working on or Has Completed**

There is no master client list maintained for clients served by the 13 area NCFs. Having a master client list would allow authorized outside parties as well as other NCFs to efficiently obtain information on client program participation. In order to determine if a client belongs to the NCF, staff of each NCF must be contacted and they must search their respective NCF files. In two instances, 4C had the clients listed under an incorrect NCF. Since there was no master client list, we could not efficiently identify the clients' assigned NCF. Further, after it was determined which NCF the client belonged to, it was difficult to determine what programs the clients attended. The NCF did not have adequate listings of clients that participated in programs. Therefore, the NCF staff had to search files to see what programs the clients attended. This information should be readily available and efficiently attainable.

**We Recommend** the CCC instructs the NCFs to create and maintain a master client list. This list should include all programs the client is working on or has completed.

**Citizens' Commission For Children Response:**

The CCC concurs that a master client list should be created and maintained. The process began last year and the comprehensive database will be fully implemented in all thirteen NCFs during 2003. It will have a comprehensive client tracking system as part of its output to outcome information storage and tracking process.

**6. CCC Should Seek Legal Advice on Whether It Can Require 4C to Inspect All Child Care Providers or Restrict County Funding to Inspected Child Care Providers**

Article V, 2a in the contracts between 4C and CCC states, "The Agency (4C) will be responsible for initiating,

---

maintaining and supervising all safety precautions and programs in connection with its services or performance of its operations under this contract.” During our review, we noted that 4C did not conduct inspections, but rather referred the inspections to the state Department of Children and Families (DCF). However, DCF does not inspect providers with religious exemptions or providers that fall under the purview of the local school board. The 4C should ensure all programs funded meet the minimum safety standards. Therefore, without inspections, 4C does not have any assurance that the providers meet the requirements of the contract.

**We Recommend** that CCC seeks legal advice on whether it can require 4C to inspect the providers not inspected by DCF or restrict County funding only to inspected child care providers.

**Citizens’ Commission For Children Response:**

The CCC requested and received an opinion from Orange County Legal Services regarding whether or not CCC can require that 4C perform the regulatory function pertaining to site inspections for religious child care programs (see Attachment). It should be noted that according to State Statute 402.301-402.319, except for the requirement regarding screening child care personnel, this statute does not apply to a child care facility, which is an integral part of church or parochial schools conducting regularly scheduled classes. In addition, since 4C is not a licensing or regulatory agency and its function is to ensure that recipients receive state funds for child care services, it does not have the manpower to provide regulatory activities that are already provided by the State Department of Children and Families. CCC requires that 4C ensures that each agency providing child care is certified and/or licensed through C&F or is exempt from the law. This, of course, includes that all child care providers must pass a Level II background screening.

**APPENDIX – MANAGEMENT’S  
ATTACHMENT**



Interoffice Memorandum

April 10, 2002

TO: Christopher J. Dawkins, CPA  
✓ Jacqueline Leuven Bedoya, Staff Auditor

THRU: Larry A. Jones, Director  
Health and Family Services Department

FROM: Tyra L. Witsell, Division Manager *TW*  
Citizens' Commission for Children

RE: Response to the Community Coordinated Care  
for Children, Inc. (4C's) Audit of Contract #Y0-2015, Y1-2011,  
Y0-4011 and Y1-4004

This memorandum is in response to your recommendation that the Citizens' Commission for Children seek legal advice on whether it can require 4C to inspect all child care providers, or restrict County funding to inspected child care providers. As indicated during our meeting and subsequently in my memo to you on March 7, the CCC requested an opinion from Legal Services regarding this recommendation.

According to Wanzo Galloway, Jr., Assistant County Attorney, the County should not require the Community Coordinated Care for Children (4C) to inspect child care providers that are not inspected by the Department of Children and Families and further, the Citizens Commission for Children should not restrict County funding to inspected child care providers.

For your information, I have attached a copy of the written response from Mr. Galloway for your review. If you require any additional information, please contact me at (407) 836-9504.

c: Ajit Lalchandani, County Administrator  
Tom W. Weinberg, Deputy County Administrator  
Peter D. Clarke, Deputy Director, HFS

Attachment



**COUNTY ATTORNEY'S OFFICE**  
**THOMAS J. WILKES, County Attorney**  
 201 South Rosalind Avenue - 3rd Floor  
 Reply To: Post Office Box 1393  
 Orlando, Florida 32802-1393  
 407-836-7320 • Fax 407-836-5888  
 www.onetgov.net

**RECEIVED**  
 APR 05 2002

**CITIZENS' COMMISSION  
 FOR CHILDREN**

**MEMORANDUM**

*Deputy County Attorney*  
 Jeffrey J. Newton

*Senior Assistant County Attorneys*

Joseph L. Passiatore  
 Joel D. Prinsell

*Assistant County Attorneys*

Linda S. Akins  
 Linda Brehmer Lanosa  
 Richard Coaxum, Jr.  
 Anthony J. Cotter  
 George L. Dorsett  
 Wanzo Galloway, Jr.  
 Gary M. Glassman  
 Robert D. Guthrie  
 Charles J. Hawkins, II  
 John P. Lowndes  
 Lila I. McHenry  
 Vivien J. Monaco  
 James A. Moreland  
 Marc D. Peltzman  
 Lynn P. Porter-Carlton  
 Woody Rodriguez

*Legal Administrative Supervisor*

James W. Ross, Jr.

*Paralegals*

Stephanie L. Cross, CLA  
 John P. Dougherty  
 Katherine M. Lockett

TO: Tyra L. Witsell, Manager, Citizens' Commission for Children  
 FROM: Wanzo Galloway Jr., Assistant County Attorney *WAG*  
 DATE: April 4, 2002  
 RE: Inspection of Day Care Centers

As discussed in our meeting yesterday, please be informed that this memorandum is a response to your letter dated March 7, 2002 addressed to me. In your memo, you posed the following questions:

1. Whether or not the Orange County Citizen's Commission for Children (CCC) can require the Community Coordinated Care for Children (4C) to inspect child care providers that are not inspected by the State Department of Children and Families (DCF)?
2. Or, should the CCC restrict County funding to inspected child care providers?

In general, after research of the relevant law and contracts raised by the above issues and proposed actions for Orange County, a chartered county and political subdivision of the State of Florida, both questions appear to be answered in the negative. Below please find a brief analysis for your use and review.

Under the U.S. Constitution, federal law and Chapter 402, Florida Statutes, the proposed governmental involvement in the above questions, even if such actions were handled through a contracted agent such as 4C, may foster "excessive entanglement between government and religion." The courts have treated cases involving financial benefits to religious institutions with greater strictness when government financial aid is targeted to a religious affiliated school than it does when the aid is provided to another type of religious institution.

Further, under Section 402.301(5) Child Care Facilities; legislative intent and declaration of purpose and policy, Florida Statutes, it provides: "It is the further legislative intent that the freedom of religion of all citizens shall be inviolate."

Also, Section 402.316, Exemptions, Florida Statutes, provides that: "The provisions of sections 402.301-402.319, except for the requirements regarding screening of child care personnel, shall not apply to a child care facility which is an integral part of church or parochial



Tyra L. Witsell  
April 4, 2002  
Page 2

schools conducting regularly scheduled classes...” Here, this exemption allows religious child care providers not to be subject to the section 402.311 inspections, which, in essence, prohibits inspections other than the local minimum health, sanitation, and safety facility requirements and screening requirements pursuant to ss. 402.305 and 402.3055. Thus, as you know, and is my understanding as well, is the reason why DCF, the department agency charged by statute with enforcement of the inspections, does not do so for religious child care providers. And, under the current contract between CCC and 4C, the contracted services does not provide for inspections to be performed by 4C. Therefore, if a new 4C contract provision was re-negotiated and the proposed actions were unadvisably allowed to occur under current federal and State of Florida law, it appears that violative issues may be raised that would heighten legal premises with the Free Exercise and Establishment Clauses within the First Amendment of the U.S. Constitution and the exemption provision provided in Chapter 402, Florida Statutes.

If you should have any further questions or concerns, as always, please contact me.

cc: Jeffrey J. Newton, Deputy County Attorney  
Larry A. Jones, Director, Health and Family Services  
Peter D. Clarke, Deputy Director, Health and Family Services  
Martha Ming, CRP, Administrator Coordinator, Citizens Commission for Children