

**Follow-Up Audit  
of  
Community Coordinated Care for  
Children, Inc.**

**Report by the  
Office of County Comptroller**

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**Report No. 339  
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December 17, 2003

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

We have conducted a follow-up of the audit of Community Coordinated Care for Children, Inc (4C). Our original audit included the period of October 1, 1999 to April 30, 2001. Testing of the status of the previous Recommendations for Improvement was performed for the period March 1, 2003 through May 31, 2003. Our follow-up audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

The accompanying Follow-Up to Previous Recommendations for Improvement presents a summary of the previous conditions and the previous recommendations. Following the recommendations is a summary of the current status as determined in this review. Responses to Recommendations for Improvement that were not fully implemented were received from the Director of the Health and Family Services Division and are incorporated herein.

We appreciate the cooperation of the personnel of the Community Coordinated Care for Children, Inc, and the Orange County Health and Family Services Department 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, Manager, Citizen's Commission for Children

**IMPLEMENTATION STATUS OF  
PREVIOUS RECOMMENDATIONS  
FOR IMPROVEMENT**

FOLLOW-UP OF THE AUDIT OF COMMUNITY COORDINATED CARE FOR CHILDREN, INC.  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT  
4C

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	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.	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)	Review the incident referred to below 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.	✓			

FOLLOW-UP OF THE AUDIT OF COMMUNITY COORDINATED CARE FOR CHILDREN, INC.  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT  
THE CITIZENS COMMISSION FOR CHILDREN

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
4.	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.	✓			
5.	We recommend CCC considers historical trends in setting all outcome measurement goals for the CRP contract.			✓	
6.	We recommend that CCC provides clarification of what comprises a day of child care (part-time vs. full-time).	✓			
7.	We recommend CCC maintains documentation to support files reviewed as part of the monitoring process.	✓			
8.	We recommend 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.		✓		
9.	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

### Scope and Methodology

The scope of this follow-up audit is to determine the status of the previous audit recommendations for the time period covering March 1, 2003 through May 31, 2003.

We tested a sample of the client eligibility documentation files to determine if 4C obtained a copy of the birth certificate for all children represented in the family unit size.

We interviewed Community Coordinated Care for Children (4C) staff to determine if 4C obtained written approval from the Citizen's Commission for Children (CCC) to report tri-county survey results on its Citizen's Review Panel (CRP) quarterly reports.

We interviewed 4C staff to determine if 4C terminated an ineligible client from CCC funding due to the two year limit, and reported monthly to CCC the names and addresses of clients removed from the Neighborhood Centers for Families (NCF) funding.

We interviewed CCC staff to determine if CCC amended the contracts with the NCF to require the NCF to only provide funding for clients that are participating in the NCF programs, and maintain client documentation for at least three years after the end of the contract period.

We reviewed 4C's quarterly report to determine if CCC now considers historical trends in setting all outcome measurement goals for the CRP contract.

We reviewed the current CRP contract, between 4C and CCC, to determine if CCC has provided clarification as to what comprises a full day of childcare.

We interviewed CCC staff to determine if CCC maintains documentation to support files reviewed as part of the monitoring process.

Lastly, we interviewed CCC staff to determine if CCC sought legal advice on whether it could require 4C to inspect certain



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## INTRODUCTION



Follow-Up Audit of Community  
Coordinated Care for Children, Inc.

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providers not inspected by DCF or restrict County funding only to inspected child care providers.

**FOLLOW-UP TO PREVIOUS  
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**

During the previous audit, we noted that 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.

**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.

**Status:**

Implemented. The 4C is now obtaining birth certificates for all children represented in the family unit size. We reviewed 10 NCF and 10 CRP eligibility files and were able to locate the birth certificates for all children in the family size unit. 4C obtains the birth certificates and scans the image into their computer system for storage.

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

During the previous audit, we found that the quarterly reports for subsidized childcare and information and referral were compiled from all clients served by 4C, not just Orange County residents.

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

**Status:**

Implemented. We looked at the 2003-second quarter survey results covering January 2003 through March 2003, from CRP contract Y3-2010, and found that those results were

reported to CCC using Orange County respondents only. As such, permission to report tri-county results was not required.

**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.**

During our previous audit, we found that 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. During that review, we noted one client had received 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.

**Status:**

- A) Not Applicable. The client has been removed from the NCF program as of the previous audit. Contract Y2-4015 with 4C was amended on July 18, 2002 by the County allowing 4C to provide the subsidies to families for four years instead of two, retroactive to October 1, 2001.
- B) Implemented. The 4-C now prepares a monthly status summary report that lists the number of clients whose two-year referrals have ended at each of the NCFs. We reviewed the March, April and May 2003

reports and found that there were no reported cases of such conditions.

**4. 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 contract 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.

A review of the clients' files at the NCFs during the previous audit 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 childcare 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.

**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.

**Status:**

- A) Implemented. Contract Y3-4031, Attachment A, under item 1 now has the requirement that the NCF provide funding only for clients that are participating in the NCF programs.
- B) Implemented. The Records section of Article VI of contract Y3-4031 has the requirement that the agency

shall keep records for the entire term of the contract plus three years after the ending date of the contract.

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

During the previous audit, we found that 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 CCC and 4C, 4C does not meet these outcome goals during certain months due to some months being historically lower.

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

**Status:**

Not Implemented. Based on the second quarter report dated April 21, 2003, CCC is still accepting the outcome measurement goals based on dividing the number of childcare days (9,142) by 4 three-month quarterly periods to get the quarterly goal of 2,286 for the first three quarters and an adjusted 2,284 for the fourth quarter.

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

**Management's Response:**

CCC concurs that, effective for FY04-05, the agency's Quarterly Report methodology will be revised to reflect an annual goal vs. quarterly when reporting outcome measures for the CRP contract.

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

During our previous audit we noted that thirty percent (2,781 of 9,181) of the days reported as an outcome measurement 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.

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

**Status:**

Implemented. Contract Y3-2010, states that full time days consist of more than 5 hours per day and part-time days consist of less than 5 hours per day.

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

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. During the previous audit, we discovered that CCC did not retain documentation of the files reviewed for the report issued on the NCF monitoring.

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

**Status:**

Implemented. CCC now maintains documentation to support files reviewed as part of the monitoring process

**8. 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 was 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.

**We Recommend** 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.

**Status:**

Partially Implemented. CCC has instructed all the NCFs to create and maintain a master client list. However, during a test of a sample of 12 clients from six of the NCFs, we could only trace 3 of the clients from the May 2003 monthly statistics report, compiled by the 4C office to the master client lists database supplied by the six different NCF locations.

**Management's Response:**

CCC has entered into a contract with Softscape, Inc. for the development and implementation of a comprehensive intranet-based client tracking database system. This system will incorporate all services received by NCF clients including services through 4C. Timeline for the pilot implementation is October 2004.



**9. 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 Florida's 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.

**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.

**Status:**

Implemented. As a result of the original audit, CCC sought the opinion of the Orange County Attorney's office on this matter. In a two-page memo to the Manager of CCC from the Assistant County Attorney, dated April 4, 2002, the memo summarily states that CCC should not require the 4C to inspect child care providers or restrict county funding to inspected child care providers.