Department of Health and Human Services

OFFICE OF
INSPECTOR GENERAL

LOUISIANA IMPROPERLY CLAIMED SOME CHILD CARE AND DEVELOPMENT FUND TARGETED FUNDS

Inquiries about this report may be addressed to the Office of Public Affairs at Public.Affairs@oig.hhs.gov.

Patricia Wheeler
Regional Inspector General

September 2013
A-06-12-00057

Office of Inspector General

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The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL

OFFICE OF AUDIT SERVICES, REGION VI
1100 COMMERCE STREET, ROOM 632
DALLAS, TX 75242

September 30, 2013

Report Number: A-06-12-00057

Ms. Suzy Sonnier
Secretary
Louisiana Department of Children & Family Services
P.O. Box 3776
Baton Rouge, LA 70821

Dear Ms. Sonnier:

Enclosed is the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), final report entitled *Louisiana Improperly Claimed Some Child Care and Development Fund Targeted Funds*. We will forward a copy of this report to the HHS action official noted on the following page for review and any action deemed necessary.

The HHS action official will make final determination as to actions taken on all matters reported. We request that you respond to this official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

Section 8L of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at https://oig.hhs.gov.

If you have any questions or comments about this report, please do not hesitate to call me at (214) 767-8414, or contact Sylvie Witten, Audit Manager, at (512) 339-3071 or through email at Sylvie.Witten@oig.hhs.gov. Please refer to report number A-06-12-00057 in all correspondence.

Sincerely,

/Michelle Richards for/
Patricia Wheeler
Regional Inspector General
for Audit Services

Enclosure

Direct Reply to HHS Action Official:

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EXECUTIVE SUMMARY

Louisiana claimed $221,578 of unallowable Child Care and Development Fund targeted funds for fiscal years 2007 through 2009.

WHY WE DID THIS REVIEW

The Child Care and Development Fund (CCDF) provides discretionary funding for three targeted funds known as the Infant and Toddler, Quality, and School Age Resource and Referral funds. These targeted funds are used for activities that improve the availability, quality, and affordability of childcare and to support the administration of these activities. The funds are 100 percent federally funded. Previous Office of Inspector General reviews found that one State did not always comply with Federal requirements when claiming targeted funds for reimbursement.

The objective of this review was to determine whether the Louisiana Department of Children & Family Services (State agency) complied with Federal requirements for the use of CCDF targeted funds for Federal fiscal years (FYs) 2007 through 2009.

BACKGROUND

Under the CCDF program, States have considerable latitude in administering and implementing their childcare programs. Each State must develop, and submit to the Administration for Children and Families (ACF) for approval, a State plan that identifies the purposes for which CCDF funds will be expended for two grant periods (i.e., 2 FYs). Program requirements state that a State agency has 2 FYs to obligate CCDF funds and a third FY to liquidate those funds. The State plan must also designate a lead agency responsible for administering childcare programs. In addition, States are required to report expenditures of targeted funds on the quarterly Child Care and Development ACF-696 Financial Report (ACF-696 report), which is a cumulative report for the FY.

In Louisiana, the State agency is the lead agency. As the lead agency, the State agency is required to oversee the expenditure of funds by contractors, grantees, and other Louisiana government agencies to ensure that the funds are expended in accordance with Federal requirements.

The State agency claimed CCDF targeted funds totaling $18,373,825 on its ACF-696 reports for FYs 2007 through 2009. We reviewed all of the targeted fund expenditures claimed by the State agency.

WHAT WE FOUND

The State agency generally complied with Federal requirements for the use of CCDF targeted funds for FYs 2007 through 2009. However, the State agency did not comply with Federal requirements for the use of $221,578 in CCDF targeted funds. Specifically, the State agency did not have adequate support for $144,724 and $76,854 in School Age Resource and Referral targeted funds reported on the ACF-696 report for FYs 2009 and 2008, respectively. The State agency complied with Federal requirements for the use of the remaining $18,152,247 of CCDF targeted funds. The lack of support occurred because the State agency did not have adequate controls in place to monitor the allocation and reporting of expenditures claimed for targeted funds.

WHAT WE RECOMMEND

We recommend that the State agency:

- refund $221,578 to the Federal Government for targeted funds that were not adequately supported ($144,724 for FY 2009 and $76,854 for FY 2008) and

- strengthen its policies and procedures on monitoring the allocation and reporting of expenditures claimed for targeted funds, and include management review of external reports.

STATE AGENCY COMMENTS AND OUR RESPONSE

In written comments on our draft report, the State agency said that it did not concur with our findings and recommendations. However, for our second finding, the State agency identified corrective actions that it has taken. After reviewing the State agency's comments, we maintain that our findings and recommendations are valid.

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INTRODUCTION

WHY WE DID THIS REVIEW

The Child Care and Development Fund (CCDF) provides discretionary funding for three targeted funds that are administered at the Federal level by the U.S. Department of Health and Human Services, Administration for Children and Families (ACF), and known as the Infant and Toddler, Quality, and School Age Resource and Referral funds. These targeted funds are used for activities that improve the availability, quality, and affordability of childcare and to support the administration of these activities. The funds are 100 percent federally funded. Previous Office of Inspector General (OIG) reviews found that one State did not always comply with Federal requirements when claiming targeted funds for reimbursement. Appendix A contains a list of OIG reports related to targeted funds.

OBJECTIVE

Our objective was to determine whether the Louisiana Department of Children & Family Services (State agency) complied with Federal requirements for the use of CCDF targeted funds for Federal fiscal years (FYs) 2007 through 2009.

BACKGROUND

Under the CCDF program, States have considerable latitude in implementing and administering their childcare programs. Each State must develop, and submit to ACF for approval, a State plan that identifies the purposes for which CCDF funds will be expended for two grant periods (i.e., 2 FYs). Program requirements state that a State agency has 2 FYs to obligate CCDF funds and a third FY to liquidate those funds. The following table shows the obligation and liquidation periods for each FY covered by our review.

Table: Obligation and Liquidation Periods

Fiscal Year	Obligation Period Start Date	Obligation Period End Date	Liquidation Period End Date
2007	10/1/2006	9/30/2008	9/30/2009
2008	10/1/2007	9/30/2009	9/30/2010
2009	10/1/2008	9/30/2010	9/30/2011

The State plan must also designate a lead agency responsible for administering childcare programs. In addition, States are required to report expenditures of targeted funds on the quarterly Child Care and Development ACF-696 Financial Report (ACF-696 report), which is a cumulative report for the FY.

In Louisiana, the State agency is the lead agency. As the lead agency, the State agency is required to oversee the expenditure of funds by contractors, grantees, and other Louisiana government agencies to ensure that the targeted funds are expended in accordance with Federal requirements. The State agency considered these funds obligated at the time it signed contracts with these entities.

HOW WE CONDUCTED THIS REVIEW

The State agency claimed CCDF targeted funds totaling $18,373,825 on its ACF-696 reports for FYs 2007 through 2009. We reviewed all of the targeted fund expenditures claimed by the State agency.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix B contains the details of our audit scope and methodology.

FINDINGS

The State agency generally complied with Federal requirements for the use of CCDF targeted funds for Federal FYs 2007 through 2009. However, the State agency did not comply with Federal requirements for the use of $221,578 in CCDF targeted funds. Specifically, the State agency did not have adequate support for $144,724 and $76,854 in School Age Resource and Referral targeted funds reported on the ACF-696 report for FYs 2009 and 2008, respectively. The State agency complied with Federal requirements for the remaining $18,152,247 of CCDF targeted funds. The lack of support occurred because the State agency did not have adequate controls in place to monitor the allocation and reporting of expenditures claimed for targeted funds.

THE STATE AGENCY DID NOT ADEQUATELY SUPPORT TARGETED FUNDS

Fiscal control and accounting procedures must be sufficient to (1) permit preparation of reports required by the statute authorizing the block grant and (2) permit the tracing of funds to a level of expenditure adequate to establish that the funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant (45 CFR § 98.67(c)). Appendix B contains additional details on Federal requirements related to CCDF targeted funds.

The State agency overstated targeted fund expenditures by $221,578 ($144,724 for FY 2009 and $76,854 for FY 2008). For FY 2009, the State agency reported $359,736 of expenditures for the School Age Resource and Referral fund on the ACF-696 report (line 1(e)). However, the reconciliation spreadsheet[1] used to support the allocation and reporting of targeted funds showed only $215,012 of expenditures for line 1(e). In June 2009, the State agency reallocated

[1] The accounting staff used the reconciliation spreadsheet to calculate the expenditures reported on each line of the ACF-696 report. See the section below, "The State Agency Did Not Have Adequate Controls In Place," for information on the State agency's use of the reconciliation spreadsheet.

expenditures from line 1(e) to other funding sources. As a result of this reallocation, the State agency could not support $144,724 of expenditures reported on the ACF-696 report.

For FY 2008, the State agency reported $364,482 on line 1(e) of the ACF-696 report. However, the reconciliation spreadsheet showed that the State agency had allocated expenditures incurred in December 2008 to a different fund but did not correct the amount on line 1(e). As a result, the reconciliation spreadsheet showed only $287,628 of expenditures for line 1(e), a difference of $76,854.

THE STATE AGENCY DID NOT HAVE ADEQUATE CONTROLS IN PLACE

These errors occurred because the State agency did not have adequate controls in place to monitor the allocation and reporting of expenditures claimed for targeted funds. The State agency did not set up its accounting system[2] to track expenditures to the funding source or to the grant year of the funding source. Instead, the State agency relied on externally created spreadsheets to allocate and support reported expenditures. The accounting staff used data from a report generated from the accounting system and allocation guidance from the budget staff on the availability of funds by funding source and fiscal year to prepare a monthly Statement of Expenditures. The Statement of Expenditures is an external spreadsheet used to allocate expenditures by funding source and fiscal year. The accounting staff then prepared a reconciliation spreadsheet, which it used to calculate the expenditures reported on each line of the ACF-696 report.

The State agency used external spreadsheets in its financial reporting process but did not ensure the accuracy and validity of those spreadsheets. The State agency did not have policies and procedures that required management review of the reporting process. A review by management should have determined that the targeted funds were not adequately supported by the external spreadsheets used for financial reporting.

RECOMMENDATIONS

We recommend that the State agency:

- refund $221,578 to the Federal Government for targeted funds that were not adequately supported ($144,724 for FY 2009 and $76,854 for FY 2008) and

- strengthen its policies and procedures on monitoring the allocation and reporting of expenditures claimed for targeted funds, and include management review of external reports.

[2] The accounting system we refer to is the automated Statewide financial management system used by the State agency to record expenditures at the transaction level. We classified reports prepared outside of the system as external.

STATE AGENCY COMMENTS

In written comments on our draft report, the State agency said that it did not concur with our findings and recommendations. For our finding that targeted funds were not adequately supported, the State agency said that the reconciliation worksheets used to calculate expenditures reported on line 1(e) of the ACF-696 reports showed that the State expended Temporary Assistance for Needy Families (TANF) transfer funds equal to or greater than the combined $221,578 shortfall in discretionary funds [targeted funds] for both years. The State agency contended that it could use the TANF transfer funds as targeted funds.

For our finding that policies and procedures on monitoring the allocation and reporting of expenditures claimed for targeted funds need strengthening, the State agency identified corrective actions that it has taken to monitor the allocation and reporting of targeted fund expenditures, including reviews by managers in the State agency's fiscal and program offices. The State agency also said that in March 2013 it enhanced reconciliation tracking to capture movement of expenditures by line item on the ACF-696 report.

The State agency's comments appear in their entirety as Appendix D.

OFFICE OF INSPECTOR GENERAL RESPONSE

After reviewing the State agency's comments, we maintain that our findings and recommendations are valid. Our review did not question whether TANF or other funds may or may not be used for discretionary expenditures. Regarding the State agency overstating targeted fund expenditures by $221,578, we based our finding on the support that the State agency provided for expenditures reported on the ACF-696 reports, primarily the reconciliation spreadsheets. Regardless of whether TANF funds may be claimed as targeted funds, the reconciliation spreadsheets did not support those expenditures on the ACF-696 reports. For our second finding regarding not having adequate controls in place, the corrective actions that the State agency reported to strengthen the policies and procedures on monitoring the allocation and reporting of expenditures claimed for targeted funds comply with our second recommendation.

APPENDIX A: RELATED OFFICE OF INSPECTOR GENERAL REPORTS

Report Title	Report Number	Date Issued
Michigan Properly Obligated and Liquidated Targeted Funds Under the Child Care and Development Fund Program	A-05-12-00062	04/26/13
Nebraska Improperly Claimed Some Child Care and Development Targeted Funds	A-07-12-03175	04/30/13
Ohio Properly Obligated and Liquidated Targeted Funds Under the Child Care and Development Fund Program	A-05-12-00061	04/26/13
Iowa Improperly Claimed Some Child Care and Development Targeted Funds	A-07-11-03163	03/28/12
Review of Unexpended Infant and Toddler Targeted Funds and Quality Targeted Funds Claimed by the Iowa Department of Human Services for Fiscal Years 1998–2003	A-07-07-00231	08/18/08

APPENDIX B: SCOPE AND METHODOLOGY

SCOPE

We reviewed all of the $18,373,825 in CCDF targeted fund expenditures the State agency claimed on its ACF-696 reports for FYs 2007 through 2009, including $434,454 of targeted fund expenditures that the State agency disbursed to the Louisiana Department of Health and Hospitals. We did not perform a detailed review of the State agency's internal controls because our objective did not require us to do so. We limited our review to the controls related to the obligation and liquidation of the targeted funds.

We conducted fieldwork at the State agency in Baton Rouge, Louisiana, from October 2012 through March 2013.

METHODOLOGY

To accomplish our objective, we:

- reviewed applicable Federal laws, regulations, and program guidance, as well as State laws and the approved Louisiana CCDF State plans;

- reviewed the ACF-696 reports for FYs 2007 through 2009 to determine the amount of targeted funds that the State agency claimed;

- interviewed State agency staff responsible for preparing the ACF-696 reports to obtain an understanding of how the reports were prepared, how the targeted funds were reported, and what documentation was maintained to support expenditures on the reports;

- reviewed the State agency's contracts with contractors, grantees, and other Louisiana government agencies to determine the dates on which the contracts were signed in relation to the obligation requirements of the targeted funds for FYs 2007 through 2009;

- compared the State agency's dates of payments made to contractors, grantees, and other Louisiana government agencies with the liquidation requirements of the targeted funds for FYs 2007 through 2009;

- reviewed the documentation the State agency used to prepare the ACF-696 reports;

- reviewed accounting documentation maintained by the State agency for Infant and Toddler targeted funds used to increase payments to providers of childcare services for children under the age of 3;

- reviewed documentation submitted by contractors to the State agency in support of targeted fund expenditures; and

- discussed the results of our review with State agency officials on April 8, 2013.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX C: FEDERAL REQUIREMENTS RELATED TO CHILD CARE AND DEVELOPMENT FUND TARGETED FUNDS

FUND OBLIGATION REGULATIONS

Federal regulations (45 CFR § 98.60(d)(1)) state: "Discretionary Fund allotments shall be obligated in the fiscal year in which funds are awarded or in the succeeding fiscal year. Unliquidated obligations as of the end of the succeeding fiscal year shall be liquidated within one year."

Federal regulations (45 CFR § 98.60(d)(7)) state that "[a]ny funds not obligated during the obligation period specified in paragraph (d) of this section will revert to the Federal government. Any funds not liquidated by the end of the applicable liquidation period specified in paragraph (d) of this section will also revert to the Federal government."

ACTIVITY REGULATIONS

Federal regulations (45 CFR § 98.67(c)) require that fiscal control and accounting procedures be sufficient to (1) permit preparation of reports required by the statute authorizing the block grant and (2) permit the tracing of funds to a level of expenditure adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of the statute authorizing the block grant.

Federal regulations (45 CFR § 98.16(a)) require that the approved CCDF State plan include "[s]pecification of the lead agency whose duties and responsibilities are delineated in [45 CFR] § 98.10."

Federal regulations (45 CFR § 98.16(h)) require that the approved CCDF State plan include "[a] description of the activities to provide comprehensive consumer education, to increase parental choice, and to improve the quality and availability of child care, pursuant to [45 CFR] § 98.51."

APPENDIX D: STATE AGENCY COMMENTS

Department of Children & Family Services
Building a Stronger Louisiana

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Bobby Jindal, Governor
Suzy Sonnier, Secretary

August 23, 2013

Ms. Patricia Wheeler
Regional Inspector General for Audit Services
U.S. Department of Health and Human Services
Office of the Inspector General
Office of Audit Services - Region VI
1100 Commerce Street, Room 632
Dallas, TX 75242

RE: DCFS Child Care and Development Funds – Targeted Funds Audit

Dear Ms. Wheeler:

The following is submitted in response to your request dated July 23, 2013 in reference to the aforementioned audit. The Department of Children & Family Services (DCFS) does not concur with the findings identified. As such, the following discloses DCFS's concurrences, non-concurrence and corrective actions as applicable:

Findings: The State agency generally complied with Federal requirements for the use of CCDF targeted funds for Federal FYs 2007 through 2009. However, the State agency did not comply with Federal requirements for the use of $221,578 in CCDF targeted funds. Specifically, the State agency did not have adequate support for $144,724 and $76,854 in School Age Resources and Referral targeted funds reported on the ACF-696 report for FYs 2009 and 2008, respectively. The State agency complied with Federal requirements for the remaining $185,152,247 of CCDF targeted funds. The lack of support occurred because the State agency did not have adequate controls in place to monitor the allocation and reporting of expenditures claimed for targeted funds.

Recommendations: The State agency refund $221,578 to the Federal Government for targeted funds that were not adequately supported ($144,724 for FY 2009 and $76,854 for FY 2008) and strengthen policies and procedures on monitoring the allocation and reporting of expenditures claimed for targeted funds, and include management review of external reports.

DCFS does not concur with the aforementioned findings and recommendations.

Specifically, DCFS reconciliation worksheets, referenced in the audit, calculate expenditures reported on Line 1(e) of the ACF-696 for FYs 2008 and 2009; indicating a total of $221,578 in Discretionary funds. However, said worksheets also indicate the State expended Temporary Assistance for Needy Families (TANF) transfer funds equal to or greater than the shortfall in Discretionary funds in both years. It is the State's contention that TANF transfer funds meet the target as well as Discretionary funds. Moreover, DCFS nor the US OIG audit team found indication in Administration for Children and Families (ACF) Policy that TANF transfer funds cannot be used to meet Discretionary targets. As such, the State did not improperly claim and/or overstate Line 1(e) expenditures in FYs 2008 and 2009.

DCFS continues to seek opportunities to strengthen controls for monitoring the allocation and reporting of expenditures claimed for targeted funds. Currently, DCFS Fiscal Services utilizes a monthly Statement of Expenditures (SOE) to capture and summarize monthly Departmental expenditures by funding source and Agency appropriation. The SOE is reconciled to federal reporting to ensure accurate reporting of expenditures, to include ACF-696 quarterly reporting of CCDF targeted funds. DCFS Fiscal Services Management performs secondary reviews of monthly and quarterly/cumulative reporting. DCFS Fiscal Services Management further serves to resolve any misrepresentation, prior to report submission. DCFS Programmatic Management serves as a secondary review, to promote reporting accuracy. Effective March 2013, DCFS Fiscal Services has enhanced reconciliation tracking to capture movement of line item expenditures when meeting targeting funding requirements as prescribed by the ACF-696 reporting. This enhancement offers transparency for the reconciliation process; as supported by expenditure documentation and system reporting. This system of controls further supports effective management review and identification of variations therein.

Given such, the State does not concur with the findings, that DCFS did not comply with Federal requirements for use of $221,578 in CCDF targeted funds. Moreover, DCFS does not concur with the recommendation that the State refund said funding to the Federal Government.

Please advise in the event that additional clarification and/or information are required.

Sincerely,

Suzy Sonnier
Secretary

cc: Etta Harris, Undersecretary
Brent Villemarette, Deputy Secretary-Programs
Lisa Andry, Assistant Deputy Secretary-Programs
Sharon Tucker, Deputy Secretary-Operations
Sandra Broussard, Assistant Deputy Secretary-Operations
Kaaren Hebert, Policy Advisor
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Del Augustus, Director Bureau of Audit & Compliance Services, DCFS Audit Liaison
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