Onondaga County Department of Children and Family Services - Foster Care Program 2025

By Onondaga County Comptroller Martin D. Masterpole

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SECTION I
BACKGROUND & EXECUTIVE SUMMARY

Background

The Onondaga County Department of Children and Family Services (DCFS) is dedicated to the protection of children from violence and neglect by their caretakers, the preservation of families, the provision of alternative care and the achievement of permanence for children to help them become productive adults in our community. The Children's Division Unit of DCFS is responsible for oversight of the Foster Care and Adoption Programs as well as for the direct and indirect provision of an array of Child Protective, Family and Preventive Services.

This report focuses on the Foster Care Program, whose objective is to provide assistance on behalf of eligible children needing care away from their families who are in the placement and care of Onondaga County. Additionally, the program is to provide assistance in covering the costs of proper and efficient administrative and training costs related to the program. The caseworkers in the Children's Division Unit are responsible for authorizing Foster Care payments. Staff of DCFS' Financial Eligibility Unit is responsible for determining the eligibility of the children for which payments are made on behalf of.

Foster Care homes, whether an individual, family or institution are reimbursed for a portion of the covered costs associated with a Title IV-E eligible child. Title IV-E children must meet specified federal requirements in order to be deemed eligible. The covered costs include foster care maintenance, clothing, transportation, administration and supervision and related administrative costs. The Foster Care Program incurred in excess of $9.1 million in Federal Title IV-E reimbursable expenditures in 2025 and was selected as part of Onondaga County's annual Single Audit.

Executive Summary

Over the course of the audit, we noted the following issues:

- Eligibility and Redetermination forms were filled out incorrectly.
- Supporting documentation for Eligibility and Redetermination forms contained errors/omissions.
- Redetermination checklists were either not completed and/or not signed.
- Issuance of an incorrect payment.

Our Recommendations include:

- *We recommend DCFS caseworkers more closely review all Eligibility and Redetermination documents for completeness and accuracy.*
- *We recommend DCFS administrators institute procedures to assure all case forms are completed correctly, all required forms are on file and any/all applicable checklists are filled out correctly and include signatures and dates.*
- *We recommend DCFS review existing policies and procedures with the appropriate County department(s) to prevent incorrect payments for approved services.*

SECTION II
SCOPE AND METHODOLOGY

Scope and Objectives:

The purpose of this report is to provide Onondaga County's Department of Children and Family Services management with information and recommendations on the internal controls and operating effectiveness as it pertains to allowable and eligible payments for Foster Care. In order to gain an understanding of their current process we analyzed a variety of data during the audit period of **January 1, 2025 through December 31, 2025**.

The objective of the audit was to:

- Determine if expenditures associated with Foster Care were made on behalf of eligible individuals and for allowable activities and costs.

Methodology:

In order to complete our objectives we:

- Reviewed applicable laws, policies, procedures and regulations to attain an understanding of the Foster Care Program.

- Interviewed staff and management responsible for oversight and implementation of the aforementioned laws, policies, procedures and regulations.

- Selected and tested a sample of expenditures in order to determine if internal controls are operating effectively and all payments were allowable and made to a Foster Care Home on behalf of an eligible child.

- Discussed draft findings and recommendations with Foster Care administrators for their input and evaluation.

- Finalized our findings and recommendations and included them in this report.

SECTION III
FINDINGS AND RECOMMENDATIONS

During the course of the audit, we tested 40 cases and noted the following:

1. According to the New York State Office of Children and Family Services (NYS OCFS) Eligibility Manual for Child Welfare Programs, the required steps in determining eligibility come from completing the Initial Foster Child Eligibility Checklist, LDSS-4809. A Foster Child must meet all requirements for Title IV-E eligibility and if any of the responses to questions 1-8 on LDSS-4809 are "NO", the child should be deemed ineligible for Title IV-E. For each eligibility requirement, there must also be appropriate documentation. After each question on the checklist, there is space to provide the source of the information provided.

   We noted the following issues with the LDSS-4809 forms in the Foster Care case files:

   - In 6 of 40 cases Requirement 7 on the **LDSS-4809** form Initial Foster Child Eligibility Checklist – (**LDSS-4809** Checklist) Parental Deprivation requires the Court Order Part I – Criteria for Temporary Removal of Child, Sections A, B and C must all be completed to properly document eligibility, however Section A and/or Section B was not completed.

   - In 1 of 40 cases Requirement 5 on the **LDSS-4809** Checklist – Reasonable Efforts to Prevent Removal requires the Court Order – Part II – Required "Best Interests" and "Reasonable Efforts" Findings, Section B to indicate that Reasonable efforts were made where appropriate, or that Reasonable efforts were not made, but the lack of effort was appropriate by citing statutorily specified circumstances. Court Order indicates that "lack of effort was appropriate" but does not explain why lack of effort was appropriate by citing the statutorily specific circumstances.

     <u>Recommendation:</u> We recommend when court orders are obtained for a file, they are reviewed for completeness and accuracy and when errors are noted contact the Legal Department in order to obtain an updated version of the court order or to gather a response which explains the omission. Doing so will ensure the eligibility checklist is filled out accurately and has the appropriate supporting documentation.

2. At the Federal level, Re-determination of Title IV-E foster care eligibility must occur every 12 months. The required steps in re-determining eligibility come from completing the Redetermination of Title IV-E Eligibility Checklist (Foster Care) (LDSS-4810). For each eligibility requirement, there must also be appropriate documentation. After each question on the checklist, there is space to provide the source of the information provided.

We noted the following issues with the LDSS-4810 forms in the Foster Care case files:

- In 1 of 40 cases the LDSS-4810 Re-determination Checklist was signed by the case worker, but was not signed by a supervisor.

- In 2 of 40 cases the LDSS-4810 Re-determination Checklist was completed and signed by the case worker, but was not signed by a supervisor until 4 months and 13 months later.

  Recommendation: The Department needs to make sure all information on the form is accurate and the caseworker and supervisor need to confirm all forms are completed by signing and dating each one.

- In 10 of 40 cases the LDSS-4810 Re-determination Checklist was not completed and signed by caseworker and supervisor at every 12 month interval as required, to be Title IV-E eligible. In these 10 cases LDSS-4810 Re-determination Checklist was completed and signed by case worker and supervisor 6 to 29 months after re-determination was required.

  Recommendation: We recommend department completion of LDSS-4810 Re-determination checklist at 12 month interval, as required, to verify all information on the form is accurate and the child continues to be Title IV-E eligible. We recommend working with the Legal Department and the Courts to identify inefficiencies and eliminate delays in the Court documents being received by Department of Children and Family Services. Caseworker and supervisor need to confirm all forms are completed by signing and dating each one.

- In 4 of 40 cases the LDSS-4810 Re-determination Checklist in the selected case file was completed and signed off by case worker and supervisor, however the Permanency Hearing Order (PHO) supporting re-determination was not in the case file.

  Recommendation: We recommend working with the Legal Department and the Courts to identify inefficiencies and eliminate delays in the Court documents being received by Department of Children and Family Services. Caseworker and supervisor need to confirm all forms are completed by signing and dating each one.

3. In 1 of 40 cases the tested payment was for an approved and appropriate allowed activity, however, payment was made to two Foster Care providers for the same service and service dates in the amount of $662.13.

<u>Recommendation:</u> We recommend the Department of Children and Family Services and Finance Accounts Payable Unit review current policies and procedures to ensure that when adjustments are made to authorizations that require corrections to payments already made, the Accounts Payable Unit can process the required adjustments in a timely manner.

SECTION IV
MANAGEMENT RESPONSE

County of Onondaga
Department of Children & Family Services
Child Welfare • Mental Health Services • Juvenile Justice • Youth Bureau • School Based Initiatives

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DCFS Management Response
2025 Foster Care Single Audit

The Department of Children and Family Services management agrees with the findings and will reinforce existing policies and procedures within the Department to ensure that all documents are properly retained and signed. The Department will continue to work collaboratively with the Courts to improve the timeliness and completeness of court documentation. In addition, the Department will reinforce supervisory oversight and internal review processes to ensure required eligibility and re-determination documentation is completed, reviewed, and signed within required timeframes.