

**DEPARTMENT OF
CHILDREN AND FAMILIES**

Child Protective Investigations
and Oversight and Administration of
Community-Based Care Lead Agencies



Sherrill F. Norman, CPA
Auditor General

Department of Children and Families and Community-Based Care Lead Agencies

The Department of Children and Families is established by Section 20.19, Florida Statutes. The head of the Department is the Secretary who is appointed by the Governor and subject to confirmation by the Senate. During the period of our audit (July 2019 through January 2021), Chad Poppell served as Department Secretary.

Pursuant to Section 409.986(1)(a), Florida Statutes, the Department contracts with Community-Based Care Lead Agencies (CBCs) and has established a Statewide network to manage and deliver foster care and related services. The nine CBCs selected for audit fieldwork and the respective CBC heads who served during the period of our audit were:

Community-Based Care Lead Agencies

Big Bend Community Based Care, Inc.	Mike Watkins, Chief Executive Officer
ChildNet, Inc. – Broward County	Larry Rein, Chief Executive Officer
ChildNet, Inc. – Palm Beach County	Larry Rein, Chief Executive Officer
Citrus Health Network, Inc.	Mario Jardon, Chief Executive Officer
Embrace Families Community Based Care, Inc.	Glen Casel, Chief Executive Officer
Family Support Services of North Florida, Inc.	Robert Miller, Chief Executive Officer
Lakeview Center, Inc.	Mark Jones, President, Families First Network and Allison Hill, Chief Executive Officer, LifeView Group
Partnership for Strong Families, Inc.	Stephen Pennypacker, Chief Executive Officer
St. Johns County Board of County Commissioners Family Integrity Program	Shawna Novak, Health and Human Services Director

The team leader was David Welling, CPA, and the audit was supervised by Sabrina Ballew, CPA.

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DEPARTMENT OF CHILDREN AND FAMILIES

Child Protective Investigations and Oversight and Administration of Community-Based Care Lead Agencies

SUMMARY

This operational audit of the Department of Children and Families (Department) focused on Department child protective investigations and the oversight and administration of foster care programs and related services by the Department and selected Community-Based Care Lead Agencies (CBCs). The audit also included a follow-up on selected findings¹ noted in our report No. 2019-111.

We performed audit procedures at the Department and 9 of the State's CBCs. The CBCs included in our audit were:

- Big Bend Community Based Care, Inc. (BBCBC), doing business as Northwest Florida Health Network.
- ChildNet, Inc. – Broward County.
- ChildNet, Inc. – Palm Beach County.
- Citrus Health Network, Inc., doing business as Citrus Family Care Network (Citrus Families).
- Embrace Families Community Based Care, Inc. (Embrace Families). Formerly Community Based Care of Central Florida.
- Family Support Services of North Florida, Inc. (FSSNF).
- Lakeview Center, Inc. (Lakeview).²
- Partnership for Strong Families, Inc. (Partnership).
- St. Johns County Board of County Commissioners Family Integrity Program (St. Johns).

Our audit disclosed the following:

Department Child Protective Investigations and CBC Case Management

Finding 1: Department records for one child protective investigation case did not evidence that a criminal records check was completed for all case participants and the Department did not always timely upload to the Florida Safe Families Network (FSFN)³ updated safety plans designed to control and manage danger threats to a child.

Finding 2: FSFN records did not always evidence the conduct of critical child welfare case management activities by certain CBCs.

¹ Findings 1-5, 9, 11, 13-17, 19, 21, and 22.

² As of November 1, 2022, Lakeview transitioned from being the CBC for its circuit to serving as the case management organization for the BBCBC.

³ FSFN is the State's official Statewide Automated Child Welfare Information System and the Department's official recordkeeping system for documenting youth protective investigations and youth welfare casework.

Finding 3: Some CBCs did not always ensure that service event data was timely recorded in FSFN. A similar finding was noted in our report No. 2019-111.

Other Department and CBC Matters

Finding 4: As similarly noted in our report No. 2019-111, CBCs did not always adequately document the appropriateness of FSFN user access privileges. Additionally, other FSFN user access privilege controls at some CBCs and the Department require enhancement to limit the potential for unauthorized modification, loss, or disclosure of FSFN data.

Finding 5: Department personnel did not complete conflict of interest statements prior to the conduct of CBC monitoring engagements.

Finding 6: CBC controls and records need enhancement to better ensure and demonstrate the accuracy and completeness of the information necessary to accurately report and maintain accountability over CBC property purchased with Department-provided funds.

Finding 7: One CBC's policies and procedures did not require, and consequently the CBC's contract monitors did not complete, conflict of interest statements. In addition, the CBC did not always maintain the working papers and supporting documentation related to monitoring engagement reports.

BACKGROUND

State law⁴ provides that the Department of Children and Families (Department) is to work in partnership with local communities to protect the vulnerable, promote strong and economically self-sufficient families, and advance personal and family recovery and resiliency. The Department is responsible for providing various services, including services related to adult protection, child care regulation, and child welfare. State law⁵ establishes the child protection system to provide for the care, safety, and protection of children in an environment that fosters healthy social, emotional, intellectual, and physical development; to ensure secure and safe custody; to promote the health and well-being of all children under the State's care; and to prevent the occurrence of child abuse, neglect, and abandonment. The Department, among other responsibilities, provides Statewide oversight of the child protection system, operates the State's Abuse Hotline, and conducts child protective investigations.

Pursuant to State law,⁶ the Department contracts with Community-Based Care Lead Agencies (CBCs) to provide in local communities foster care and related services, including family preservation, independent living, emergency shelter, residential group care, family reunification, and case management. The CBCs are to plan, administer, and coordinate the delivery of client services; ensure compliance with Federal and State laws, rules, and regulations; compensate service providers; administer financial assistance payments to clients; and, if the CBC utilized providers for case management and direct care services to children and their families, monitor subawards.

⁴ Section 20.19, Florida Statutes.

⁵ Section 39.001(1)(a), Florida Statutes.

⁶ Section 409.986(1)(a) and (3)(e), Florida Statutes.

EXHIBIT A to this report lists the entities under contract with the Department as of November 1, 2022, to provide CBC services in each area of the State. Payments to the CBCs during the 2021-22 fiscal year totaled over \$1 billion.

As part of our audit, we performed audit procedures at the Department and 9 of the State's CBCs, including, as applicable, follow up on selected findings included in our report No. 2019-111. The CBCs included in our audit were:

- Big Bend Community Based Care, Inc. (BBCBC), doing business as Northwest Florida Health Network.
- ChildNet, Inc. – Broward County.
- ChildNet, Inc. – Palm Beach County.
- Citrus Health Network, Inc., doing business as Citrus Family Care Network (Citrus Families).
- Embrace Families Community Based Care, Inc. (Embrace Families). Formerly Community Based Care of Central Florida.
- Family Support Services of North Florida, Inc. (FSSNF).
- Lakeview Center, Inc. (Lakeview).⁷
- Partnership for Strong Families, Inc (Partnership).
- St. Johns County Board of County Commissioners Family Integrity Program (St. Johns).

FINDINGS AND RECOMMENDATIONS

DEPARTMENT CHILD PROTECTIVE INVESTIGATIONS AND CBC CASE MANAGEMENT

As noted in the **BACKGROUND**, the Department is responsible for conducting child protective investigations.⁸ Those investigations are conducted by Child Protective Investigators (CPIs) who are to make initial contact with the child and other applicable parties, assess the child's environment for possible dangers to the child, and determine whether the child is safe. If a CPI determines a present danger exists,⁹ the CPI is to develop and implement a Present Danger Safety Plan (PDSP) that describes short-term safety actions that are to control the present danger to a child while allowing time for information collection and analysis.

After developing and implementing a PDSP, the CPI is to continue to gather case information and assess danger threats, the vulnerability of all children in the home, and caregiver protective capacities. If a child is assessed as being unsafe (in impending danger¹⁰), the CPI is to determine, among other things, the

⁷ As of November 1, 2022, Lakeview transitioned from being the CBC for its circuit to serving as the case management organization for BBCBC.

⁸ During the period of our audit, the Department was responsible for conducting most child protective investigations in the State, with seven sheriff offices conducting investigations in their respective counties (Broward, Hillsborough, Manatee, Pasco, Pinellas, Seminole, and Walton). As of August 11, 2023, the Department assumed investigatory responsibilities in those seven counties.

⁹ Department policies and procedures define a present danger as an immediate, significant, and clearly observable family condition, child condition, individual behavior or action or family circumstance which is in the process of occurring and which obviously endangers or threatens a child and requires immediate action to protect the child.

¹⁰ Department policies and procedures define impending danger as a child being in a continuous state of danger due to caregiver behaviors, attitudes, motives, or emotions or situations posing a specific threat of severe harm to a child.

appropriate, least intrusive intervention to manage safety, develop and implement an Impending Danger Safety Plan (IDSP) with the family, and convene a case transfer conference with applicable CBC staff, the family, and others who may have relevant information. After the case transfer conference, the investigation is to be closed and the CBC is to assume full ongoing safety and case management responsibilities.

The Florida Safe Families Network (FSFN) is the State's official Statewide Automated Child Welfare Information System and the Department's official recordkeeping system for documenting youth protective investigations and youth welfare casework. FSFN automates casework practice and integrates client, service, financial, and provider data to provide workers, supervisors, and administrators the information needed to protect youth, help families, and manage youth welfare programs.

Finding 1: Department Investigation Records

Department rules¹¹ require the CPI to obtain abuse history and criminal records checks on all household members aged 12 or older not screened by the Florida Abuse Hotline at the time a report of child abuse, neglect, or abandonment was accepted. Further, Department policies and procedures¹² required that a copy of a new or modified PDSP or IDSP be attached to the FSFN Safety Plan page within 2 business days of creation.

As part of our audit, we examined Department records for 28 child protective investigations completed during the period July 2019 through January 2021 to determine whether the investigations were conducted and documented in accordance with Department rules and policies and procedures. Our examination found that:

- For 1 investigation, Department records did not evidence that a criminal records check had been completed for one of the two caregivers. In response to our audit inquiry, Department management indicated that a criminal records check was not completed due to oversight.
- For 20 investigations, the Department did not timely upload to FSFN, as applicable, updated PDSPs and IDSPs. Specifically, the updated PDSPs and IDSPs were added to FSFN 3 to 22 business days after the PDSPs or IDSPs were modified. According to Department management, the PDSPs and IDSPs were not timely added to FSFN for reasons such as CPIs being in the field and uploading documents at a later date, challenges associated with the transition to telework due to the COVID-19 pandemic, and employee errors.

Conducting and documenting criminal records checks on all applicable child protective investigation case participants and timely updating FSFN for safety plan revisions would promote the safety of the child and better ensure that the Department has the best information necessary to control and manage danger threats to the child.

Recommendation: We recommend that Department management strengthen controls to ensure that required criminal records checks are performed and documented on all applicable child protective investigation case participants and that FSFN is promptly updated for all safety plan revisions.

¹¹ Department Rule 65C-29.003(2)(f), Florida Administrative Code.

¹² Department Operating Procedure 170-7, *Develop and Manage Safety Plans*.

Finding 2: CBC Case Management

State law¹³ establishes various requirements for child welfare and the management of ongoing child protective services. The Legislature specified in State law¹⁴ that policies and procedures that provide for prevention and intervention through the Department's child protection system should be based on the following principles:

- The health and safety of the children served shall be of paramount concern.
- The prevention and intervention should engage families in constructive, supportive, and nonadversarial relationships.
- The prevention and intervention should intrude as little as possible into the life of the family, be focused on clearly defined objectives, and keep the safety of the child or children as the paramount concern.
- The prevention and intervention should be based upon outcome evaluation results that demonstrate success in protecting children and supporting families.

Pursuant to State law, the Department established for all providers in the child welfare system a uniform set of core operating procedures designed to ensure that families and children receive protection and treatment in a manner that is trauma-informed, least-intrusive, and achieves child safety, permanency, and well-being. Department operating procedures also, among other things, define safety concepts for intervention and treatment, outline the quality and frequency of family visitation, and describe family assessment, case management, and case plan outcomes evaluation requirements. In addition to State law and Department operating procedures, the Department has also established various rules¹⁵ for the provision of child welfare services.

Among the child welfare case management requirements established in State law, Department rules, and Department operating procedures, CBCs are to:

- In coordination with the family, Department, and others who may have relevant information to re-assess child safety, permanency, and well-being, hold a case transfer conference within 14 days of determining a child was in danger.
- Record case transfer conferences in FSFN using the FSFN Meeting page.
- Document the date and time the case was accepted from the Department CPI.
- Complete the Family Functioning Assessment Ongoing (FFA-O)¹⁶ within 30 days of the case transfer.
- Attach modifications to the IDSP to the FSFN safety plan page within 2 business days of modification.

¹³ Chapter 39, Florida Statutes.

¹⁴ Section 39.001(1), Florida Statutes.

¹⁵ Department Rules, Chapter 65C-30, Florida Administrative Code.

¹⁶ The FFA is the process by which information is gathered, analyzed, and assessed to determine child safety in the household where the alleged maltreatment occurred. The family assessment process provides a current analysis by the child welfare professional responsible at different points in time. After a case involving an unsafe child is transferred to ongoing case management by the CBC, the family assessment is updated in the FFA-O and progress updates. The primary focus of the FFA-O is on the household of the parent(s) or legal guardian(s) responsible for danger threats that led to an unsafe child.

- Develop a case plan¹⁷ within 60 days of the child’s removal from the home and placement in out-of-home care.
- Where the permanency goal for a child is adoption, include in the case plan documentation of the steps being taken to find an adoptive family or other permanent living arrangement for the child.
- Make face-to-face contact with the child in the child’s residence no less frequently than every 30 days.
- Make unannounced visits to the child’s current residence no less frequently than every 90 days.
- Make contact with the parent(s) or legal guardian(s) at least every 30 days.

Beginning March 23, 2020, the Department issued guidance to the CBCs in response to the COVID-19 pandemic that authorized, based on a risk assessment and health considerations, the use of alternative means (video conferencing or telephonic interviews) to conduct the required in-person face-to-face visits with children and parents. The guidance specified that the CBCs were to document in FSFN the method used to conduct face-to-face meetings (in-person or electronic). On July 23, 2020, the Department issued guidance for transitioning to safe, physical face-to-face home visits that were required to be completed by CBC case managers. Then, on June 11, 2021, the Department issued guidance to the CBCs that, effective June 30, 2021, discontinued the use of virtual home visits to satisfy visitation requirements.

As part of our audit, we examined FSFN records for case management activities at selected CBCs during the period July 2019 through January 2021. As summarized by example requirements and CBC in Table 1 and subsequently described, our audit procedures found that FSFN records did not always evidence the conduct of critical child welfare case management activities.

Table 1
Summary of Selected CBC Case Management Testing
Number of Case Exceptions and Applicable Cases

Requirement	ChildNet – Broward	ChildNet – Palm Beach	Citrus Families	Embrace Families	Lakeview	St. Johns
Timely Case Transfer Conference	3 of 23	3 of 23	6 of 10	0 of 13	8 of 20	2 of 20
Documented Case Transfer	2 of 23	6 of 23	1 of 10	0 of 13	2 of 22	2 of 19
Documented Case Acceptance	7 of 23	12 of 23	1 of 9	0 of 13	2 of 22	2 of 19
Timely FFA-O	6 of 21	1 of 23	1 of 10	0 of 12	6 of 21	6 of 20
Timely IDSP Modifications	7 of 25	7 of 21	6 of 19	12 of 21	0 of 2	13 of 15
Timely Case Plan	7 of 21	0 of 22	3 of 13	1 of 14	4 of 15	6 of 22
Documented Adoption Progress	1 of 2	1 of 3	7 of 11	1 of 7	0 of 3	0 of 1
Timely Child Face-to-Face Contact	0 of 25	0 of 25	0 of 25	2 of 25	1 of 24	0 of 24
Timely Unannounced Visits	17 of 23	16 of 25	7 of 26	22 of 25	7 of 24	16 of 24
Timely Parent/Guardian Contact	6 of 21	4 of 22	0 of 25	12 of 23	11 of 22	3 of 22

Source: Audit analysis of FSFN records.

For example, our examination of FSFN case management records found that for:

- 7 of 20 applicable Lakeview cases, the case transfer conferences were held 17 to 41 days after the child was identified as being in danger and, for another case, FSFN records did not evidence

¹⁷ A case plan must, among other things, describe the identified problem being addressed, including the parent’s behavior or acts resulting in risk to the child and the reasons for intervention, and the permanency goal.

whether the case transfer conference was timely held. Additionally, for 6 of 10 applicable Citrus Families cases, the case transfer conferences were held 20 to 32 days after the child was identified as being in danger.

- 23 applicable ChildNet – Palm Beach cases, in 6 and 12 instances, respectively, FSFN records did not evidence the conduct of case transfer conferences and the dates and times the cases were accepted from the CPI. We also noted that both ChildNet – Palm Beach and ChildNet – Broward did not consistently record case transfer conferences in FSFN using the FSFN Meeting page and, instead, sometimes utilized case notes and other means to document such actions.
- 6 cases each at ChildNet – Broward and St. Johns, the FFA-O was not completed within 30 days of case transfer. The ChildNet – Broward FFA-Os were completed 32 to 58 days after case transfer and the St. Johns FFA-Os were completed 33 to 57 days after case transfer. Additionally, 5 of Lakeview FFA-Os were completed 43 to 83 days after case transfer and FSFN records for a sixth FFA-O did not evidence whether it was timely completed.
- More than 25 percent of applicable cases, 5 of the 6 CBCs (ChildNet – Broward and Palm Beach, Citrus Families, Embrace Families, and St. Johns) did not timely attach to FSFN modifications to IDSPs.
- 7 of 21 applicable ChildNet – Broward cases, the case plans were developed 61 to 105 days after the child’s removal from the home, and, for 6 of 22 applicable St. Johns cases, the case plans were developed 65 to 152 days after the child’s removal from the home.
- 7 of 11 applicable Citrus Families case plans, documentation of the steps being taken to find an adoptive family or other permanent living arrangement for the child was not available.
- 2 Embrace Families cases, there were two instances in which face-to-face contact with the child in the child’s residence did not occur at least every 30 days. Specifically, one visit for one case during the period October 2019 through June 2020 was made 22 days late and one visit for another case during the period September 2019 through June 2020 was made 4 days late. Additionally, a visit for 1 Lakeview case during the period September 2019 through May 2020 was made 17 days late.
- More than 25 percent of applicable cases for all 6 CBCs, FSFN records did not evidence that the CBCs made unannounced visits to the child’s current residence no less frequently than every 90 days. Of these cases, FSFN records did not evidence any unannounced visits for the applicable case period during July 2019 through January 2021 for 13 ChildNet – Broward cases, 9 ChildNet – Palm Beach cases, 3 Citrus Families cases, 11 Embrace Families cases, 4 Lakeview cases, and 10 St. Johns cases.
- More than 10 percent of applicable cases, 5 of the 6 CBCs (ChildNet – Broward and Palm Beach, Embrace Families, Lakeview, and St. Johns), FSFN records did not evidence that the CBCs made contact with the parent(s) or legal guardian(s) at least every 30 days.

In response to our audit inquiry, the CBCs provided various reasons for the issues noted on audit, including workload, employee turnover, and the COVID-19 pandemic.

Absent documentation of the conduct of critical child welfare case management activities, CBC management’s ability to demonstrate that families and children receive protection and treatment in a manner that is trauma-informed, least-intrusive, and achieves child safety, permanency, and well-being in accordance with State law and Department rules and policies and procedures is diminished.

Recommendation: We recommend that CBC management strengthen case management procedures to ensure that FSFN evidences the conduct of all critical child welfare case management activities in accordance with State law, Department rules, and Department policies and procedures.

Finding 3: FSFN Data Entry

State law¹⁸ requires that FSFN must, at a minimum, facilitate comprehensive screenings, uniform assessments, case planning, monitoring, resource matching, and outcome evaluations for child welfare and prevention and diversion services. To efficiently perform the required screenings and assessments and facilitate effective case management, FSFN must contain accurate, complete, and up-to-date information. To ensure that FSFN contained accurate and complete child welfare casework data, Department contracts with the CBCs required FSFN to be updated within 2 business days of a service event.¹⁹

We evaluated the timeliness of 1,044 service event entries recorded in FSFN during the period July 2019 through January 2021 by comparing the service event entry dates in FSFN to the timestamp on the FSFN event record associated with the entries. Table 2 shows the number of service event entries examined at each CBC.

Table 2
Summary of CBC Service Event Entries Examined

CBC	Number of Service Event Entries Examined
ChildNet – Broward	189
ChildNet – Palm Beach	207
Citrus Families	134
Embrace Families	139
Lakeview	227
St. Johns	148
Total	<u>1,044</u>

As similarly noted in our report No. 2019-111 (Finding 3), our audit procedures disclosed that the CBCs did not always ensure that service event data was recorded in FSFN within 2 business days. Specifically, we found that:

- 24 of 189 ChildNet – Broward service event entries were made 3 to 64 business days (an average of 11 business days) after the event occurred. According to ChildNet – Broward management, employee turnover, workload, and the COVID-19 pandemic significantly contributed to the data entry delays.
- 33 of 207 ChildNet – Palm Beach service event entries were made 4 to 38 business days (an average of 10 business days) after the event occurred. Although we inquired, ChildNet – Palm Beach management was unable to identify specific causes for the data entry delays, due in part to the prior use of a subcontracted provider.
- 13 of 134 Citrus Families service event entries were made 3 to 16 business days (an average of 6 business days) after the event occurred. Although we inquired, Citrus Families management was unable to identify specific causes for the data entry delays.

¹⁸ Section 409.146(2), Florida Statutes.

¹⁹ Service events include, for example, foster care placements, foster care home visits, and emergency shelter actions.

- 25 of 139 Embrace Families service event entries were made 3 to 47 business days (an average of 8 business days) after the event occurred. In response to our audit inquiry, Embrace Families management was unable to identify specific causes for the data entry delays.
- 82 of 227 Lakeview service event entries were made 3 to 81 business days (an average of 30 business days) after the event occurred. According to Lakeview management, some of the late data entries were due to a few case managers updating a large backlog of unentered notes on cases.
- 12 of 148 St. Johns service event entries were made 3 to 43 (an average of 20 business days) after the event occurred. In response to our audit inquiry, St. Johns management indicated that the data entry delays were due to reasons such as employee leave and error.

Critical information necessary for effective service delivery may not be readily available when child welfare casework data is not timely recorded in FSFN after all service events.

Recommendation: We recommend that CBC management strengthen controls over FSFN data entry to ensure that all service event data is timely recorded in FSFN.

OTHER DEPARTMENT AND CBC MATTERS

As part of our audit, we also evaluated various Department and CBC oversight and administration activities and controls, including those related to the timely deactivation of FSFN user access privileges, Department monitoring of the CBCs, CBC property, and CBC subaward monitoring.

Finding 4: FSFN Access Controls

Effective information technology (IT) access controls are intended to prevent and detect inappropriate access to IT resources and protect the confidentiality, integrity, and availability of data. Department of Management Services (DMS) rules²⁰ require, among other things, State agencies to administer access to systems and data based on documented authorizations and review access rights (privileges) periodically based on system categorization or assessed risk. DMS rules also require State agencies to remove access to an IT resource when access to the resource is no longer required. The CBC Information System Requirements specified that the CBCs were to notify the Department of a FSFN user's separation from employment within 1 business day and that the Department was responsible for deactivating the user's access privileges.

As part of our audit, we evaluated selected CBC controls for authorizing, reviewing, and timely deactivating user access to FSFN. As similarly noted in our report No. 2019-111 (Finding 4) and as shown in Table 3, our examination of records for 150 FSFN user accounts active during the period July 2019 through January 2021 disclosed that the appropriateness of FSFN user access privileges were not always adequately documented due to incomplete or unavailable FSFN access authorization forms.

²⁰ DMS Rule 60GG-2.003, Florida Administrative Code.

**Table 3
FSFN Access Documentation Deficiencies**

CBC	Number of User Accounts Tested	Number of User Accounts with Access Privileges Not Adequately Documented
BBCBC	40	24
ChildNet – Broward and ChildNet – Palm Beach	40	2
Embrace Families	40	16
Partnership	30	19
Totals	<u>150</u>	<u>61</u>

Source: Analysis of Department records.

Additionally, we noted that:

- Due primarily to the COVID-19 pandemic, the BBCBC did not conduct periodic reviews of the continued appropriateness of FSFN user access privileges during the period July 2019 through January 2021.
- As similarly noted in our report No. 2019-111 (Finding 5), our examination of records for 42 FSFN user deactivations during the period July 2019 through January 2021²¹ disclosed that 20 user accounts at ChildNet – Broward remained active 2 to 575 business days (an average of 148 business days) after the employees’ separation dates and the 6 tested user accounts at St. Johns remained active 3 to 12 business days (an average of 7 business days) after the employees’ separation dates.

In response to our audit inquiry, CBC management provided various reasons why documentation was not adequate to support the user access privileges, such as FSFN access authorization forms were not always updated when users were promoted, demoted, or assigned to a new business unit. According to ChildNet – Broward management, the untimely deactivations were due to reasons such as untimely notifications to the Department to deactivate access privileges. St. Johns management indicated, and records supported, that St. Johns timely requested the Department to deactivate 4 of the user accounts, while untimely CBC notifications and Department delays contributed to the other 2 user accounts not being timely deactivated.

Documenting that user access privileges have been properly authorized by management, conducting and documenting periodic reviews of user access privileges, and timely deactivating user accounts would provide assurance that user access privileges are appropriate and limit the potential for unauthorized modification, loss, or disclosure of FSFN data.

Recommendation: We recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and the BBCBC perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges. We also recommend that the CBCs work in concert with the Department to ensure the prompt deactivation of FSFN user access privileges when the access privileges are no longer required.

²¹ The 42 included 30 FSFN user access deactivations at ChildNet – Broward and 6 FSFN user access deactivations each at Partnership and St. Johns.

Finding 5: Monitoring of CBCs

State law²² requires the Department to establish a contract monitoring unit and a monitoring process that includes, but is not limited to, preparing a contract monitoring plan which includes sampling procedures and a description of the programmatic, fiscal, and administrative components that will be monitored on-site, and providing a written report presenting the results of the monitoring engagement within 30 days after the completion of the on-site monitoring. In accordance with State law, the Department created Contract Oversight Units (COUs) to perform programmatic and administrative monitoring of the CBCs.

During the period July 2020 through January 2021, Department COUs issued 19 CBC monitoring reports. As part of our audit, we evaluated Department CBC monitoring controls and examined Department records for 5 of the CBC monitoring engagements and noted that, although Department policies and procedures²³ required COU contract monitors to sign a *Conflict of Interest Statement* before monitoring each CBC, *Conflict of Interest Statements* were not completed prior to the 5 monitoring engagements. Although we inquired, Department management was unable to explain why *Conflict of Interest Statements* were not completed prior to the monitoring activities. However, Department management noted that, once the error was discovered, all *Conflict of Interest Statements* were completed and no conflicts were identified.

Documentation demonstrating that, prior to the conduct of monitoring activities, COU monitors are independent of, and have no conflicts of interest related to, the CBCs they are assigned to monitor would provide greater assurance that monitoring activities are conducted in an independent and impartial manner. A similar finding was noted in our report No. 2019-111 (Finding 1).

Recommendation: We again recommend that Department management ensure that Department records evidence the completion of *Conflict of Interest Statements* by all Department monitors prior to the conduct of monitoring activities.

Finding 6: CBC Property Records and Controls

Department policies and procedures²⁴ included requirements for maintaining detailed property records to accurately and completely account for property acquisitions, transfers, and the disposal of property items purchased by the CBCs with Department-provided funds, as well as for properly conducting inventories. Department policies and procedures required that, at a minimum, CBC property records include for each item of property²⁵ a description of the property and a unique identifier; the manufacturer's serial number; acquisition date and cost; current location; condition; and, if applicable, clear information regarding the replacement or disposition of the property. The CBCs were also required to inventory all property acquired with Department-provided funds and annually submit a complete inventory of all such property

²² Section 402.7305(4), Florida Statutes.

²³ Department Operating Procedure 75-8, *Contract Oversight*.

²⁴ Department Operating Procedure 80-2, *Property Management*, and Department Procedure, *Lead Agency Tangible Personal Property Requirements*.

²⁵ The *Lead Agency Tangible Personal Property Requirements* defined property to include equipment, furniture, fixtures, motor vehicles, and other personal property of a non-consumable and non-expendable nature, with an original acquisition cost or estimated fair market value of \$1,000 or more and an expected useful life of 1 year or more. Property also included all computers with an expected useful life of 1 year or more.

to the Department. To ensure that property is appropriately accounted for and inventory records submitted to the Department are complete and accurate, it is critical that annual physical inventories are properly performed by persons independent of the property record keeping function and that the CBCs reconcile the information submitted to the Department to the applicable CBC accounting, property, and physical inventory records.

Our evaluation of selected CBC property controls and related records disclosed that CBC controls and records need enhancement to better ensure and demonstrate the accuracy and completeness of the information necessary to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds. Specifically, we noted that:

- The property records for ChildNet – Broward and Palm Beach were not always complete or accurate. For example:
 - 8 of 28 property items were not physically located in the location noted in the property records.
 - The property records included inaccurate information such as an incorrect serial number for 12 of 28 property items.
 - 2 of 28 property items could not be located in the property records.

In response to our audit inquiry, ChildNet – Broward and Palm Beach management indicated that property management processes and procedures needed improvement at the time of audit and that, subsequent to fieldwork, control enhancements had been made. A similar finding was noted in our report No. 2019-111 (Finding 19).

- As similarly noted in our report No. 2019-111 (Finding 19), Embrace Families property records were not always complete or accurate. For example:
 - Two property items included in the 2019-20 fiscal year physical inventory records were not included in the master property records. Additionally, two other property items were included in the master property records but not in the physical inventory records. In response to our audit inquiry, Embrace Families management indicated that the two property items not included in the master property records were inadvertently marked “Disposed” instead of “Broken” in their inventory system and that the other two property items were mistakenly excluded from the physical inventory records.
 - Four of ten property items included in our audit testing were not physically located in the location noted in the property records.

Additionally, according to Embrace Families management, staff responsible for recording IT equipment in the property records were also responsible for conducting the annual physical inventories of the equipment, contrary to an appropriate separation of duties.

- FSSNF property records were not always updated to reflect disposed property and property items did not always include property tags. For one of ten property items selected for audit, the item was disposed of in 2018; however, the item was still listed on the property records as of March 2021. Additionally, one property item with an assigned tag number in the property records did not have a property tag attached. In response to our audit inquiry, FSSNF management indicated that the issues noted on audit were due to employee errors. A similar finding was noted in our report No. 2019-111 (Finding 19).
- Partnership property records were not always complete or accurate. For example, Partnership property records did not include the condition or acquisition cost for all ten property items selected for audit. Additionally, Partnership did not maintain a master property record listing and, thus, was unable to reconcile the results of annual physical inventories to such records. According to Partnership management, subsequent to our audit inquiry, various changes had been made to

Partnership's property controls, including maintaining condition and cost information for all applicable property items. A similar finding was noted in our report No. 2019-111 (Finding 19).

- As similarly noted in our report No. 2019-111 (Finding 19), St. Johns property records were not always accurate. Our audit found that St. Johns did not correctly record the serial number and the unique identifier (property number) for one of the six property item acquisitions (a tablet computer) selected for audit. Additionally, St. Johns overstated the total acquisition costs for three tablet computers and three sim cards by listing them as separate items in the property records with the same total costs (\$1,556 for each of the six items, rather than by cost per item). Although we requested, St. Johns management was unable to provide an explanation for the property record inaccuracies.

Absent effective property controls, CBC management has reduced assurance regarding the accuracy and completeness of the information needed to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds. In addition, absent accurate, complete, and up-to-date property records, the CBCs cannot demonstrate compliance with applicable Department policies and procedures.

Recommendation: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items. We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function. CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.

Finding 7: Subaward Monitoring

To ensure that services are provided in accordance with applicable laws, regulations, and contract terms, Department contracts with the CBCs required the entities to monitor the performance of all providers. The Department's *Community-Based Care Authority and Requirements Reference Guide* required the CBCs to be knowledgeable of and fully comply with all Department policies and procedures relevant to the terms and conditions of CBC contracts with the Department, including Department monitoring policies and procedures.

As previously noted, Department policies and procedures²⁶ required contract monitors to render impartial and unbiased judgments and, accordingly, sign a conflict of interest statement before monitoring each provider. Additionally, the policies and procedures specified that monitoring working papers and supporting documentation were to be maintained for 3 fiscal years from the conclusion of the monitoring activity.

As part of our audit, we evaluated the monitoring activities for four selected CBCs²⁷ related to subawards with monitoring reports issued during the period July 2019 through January 2021. Our evaluation, including an examination of CBC records for 15 selected monitoring engagements, found that, as similarly noted in our report 2019-111 (Finding 13), Embrace Families policies and procedures did not require, and consequently Embrace Families contract monitors did not complete, conflict of interest statements.

²⁶ Department Operating Procedure 75-8, *Contract Oversight*.

²⁷ ChildNet – Broward County, Lakeview, Embrace Families, and St. Johns.

Additionally, Embrace Families did not maintain the working papers and supporting documentation related to the reports for 2 of the 3 monitoring engagements selected for audit. According to Embrace Families management, they were unaware of the requirement to obtain conflict of interest statements prior to each monitoring engagement and indicated that the monitoring records were misplaced during an office move.

Conflict of interest statements completed prior to each monitoring engagement would provide greater assurance that monitoring activities are conducted in an independent and impartial manner and would demonstrate compliance with Department policies and procedures. Absent documentation supporting the results of monitoring engagements, a CBC's ability to demonstrate the appropriateness of monitoring conclusions is limited.

Recommendation: We recommend that Embrace Families management ensure that monitoring records evidence prior to each monitoring engagement that staff are independent of, and have no conflicts of interest related to, the providers being monitored. We also recommend that Embrace Families management ensure that monitoring working papers and supporting documentation are maintained in accordance with Department requirements.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the Department and CBCs had taken corrective actions for the applicable findings included in our report No 2019-111.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from February 2021 through April 2023 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.

This operational audit of the Department of Children and Families (Department) focused on Department child protective investigations and the oversight and administration of foster care programs and related services by the Department and selected Community-Based Care Lead Agencies (CBCs). For those areas, the objectives of the audit were to:

- Evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and other guidelines.
- Examine internal controls designed and placed into operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and

efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.

- Determine whether management had corrected, or was in the process of correcting, all applicable deficiencies disclosed in our report No. 2019-111 (Findings 1-5, 9, 11, 13-17, 19, 21, and 22).
- Identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in internal controls significant to our audit objectives; instances of noncompliance with applicable governing laws, rules, or contracts; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to our audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

In conducting our audit, we:

- Reviewed applicable laws, rules, Department policies and procedures, and other guidelines, and interviewed Department and CBC personnel to obtain an understanding of the child protective investigations process, the oversight and administration of the CBCs, and related responsibilities.
- Evaluated Department actions to correct applicable findings noted in our report No. 2019-111. Specifically, we:
 - From the population of nine completed on-site CBC Monitoring Unit reports issued by the Department during the period July 2019 through January 2021, examined three selected reports and related records to determine whether the reports included all issues noted on monitoring, the Department required corrective action plans when necessary, and the Department appropriately followed up on corrective action plans.

- From the population of 19 Contract Oversight Unit (COU) monitoring reports issued by the Department during the period July 2020 through January 2021, examined 5 selected COU monitoring reports and related records to determine whether monitoring plans were approved prior to the start of monitoring, monitoring procedures were performed in accordance with the approved plans, monitoring activities were supervised, and conflict of interest forms were completed by all contract monitors.
- Examined the reports and records related to the two CBC Financial Accountability monitoring engagements begun during the period July 2019 through January 2021 to determine whether conflict of interest forms were completed by all contract monitors.
- From the population 8 CBCs that received risk pool funding during 2018-19 fiscal year and 4 CBCs that received risk pool fund during the 2019-20 fiscal year, examined records for 6 selected CBCs (4 for the 2018-19 fiscal year and 2 for the 2019-20 fiscal year) to determine whether Department procedures over risk pool funds were adequate, risk pool funds were expended by fiscal year end, and if unexpended funds were recovered by the Department.
- Evaluated the appropriateness of Department monitoring of, and management activities related to, CBC use of management companies and other related entities.
- Analyzed child protective investigations data for the period July 2019 through January 2021 to determine whether the Department timely initiated and completed investigations and whether investigator workloads were reasonable.
- From the population of 281,125 accepted Florida Abuse Hotline complaints processed during the period July 2019 through January 2021, examined Department records for 60 selected complaints to determine whether the Department properly managed and documented the child abuse complaint and intake process in accordance with Section 39.01, Florida Statutes.
- From the population of 157,214 rejected Florida Abuse Hotline complaints processed during the period July 2019 through January 2021, examined Department records for 40 selected complaints to determine whether the Department properly managed and documented the child abuse complaint and intake process in accordance with Section 39.01, Florida Statutes.
- From the population of 160,664 child protective investigations conducted and completed during the period July 2019 through January 2021, examined Department records for 28 selected child protective investigations to determine whether the investigations were adequately documented and conducted timely and in accordance with applicable law, rules, and Department policies and procedures.
- Evaluated the adequacy of Florida Safe Families Network (FSFN) access controls by examining records for:
 - 10 of the 11,590 FSFN user accounts assigned Department-level access and active at some point during the period July 2019 through January 2021 to determine whether the users' access privileges were compatible with their job duties.
 - 10 of the 614 Department FSFN user accounts active as of January 2021 with a corresponding employment separation recorded in PeopleFirst for the account user to determine whether any of the selected user accounts were assigned to an employee who had separated from Department employment.
 - 10 of the 821 Department FSFN user accounts deactivated during the period July 2019 through January 2021 to determine whether the user accounts were timely deactivated upon an employee's separation from Department employment.
- For the CBCs at which we conducted on-site audit fieldwork and followed up on selected findings included in our report No. 2019-111, we:

- From the population of 930 executive compensation payments, totaling \$6,151,607, made by 5 selected CBCs during the period July 2019 through January 2021, examined CBC records for 59 selected payments, totaling \$613,896, to determine whether the compensation payments agreed with authorized amounts, base pay did not exceed 150 percent of the annual salary paid to the Department Secretary, and whether the payments were properly calculated, supported, and made in accordance with applicable guidelines.
- Analyzed 2019-20 cost reports for 8 selected CBCs and CBC contract records to determine whether CBC and subcontractor administrative costs were properly supported and reasonable and whether the CBCs did not subcontract administration, management, and oversight responsibilities without prior Department approval.
- From the population of 177,244 administrative cost payments, totaling \$45,196,537, made by 9 selected CBCs during the period July 2019 through January 2021, examined CBC records for 295 selected payments, totaling \$1,830,420, to determine whether the payments were reasonable, necessary, and made in accordance with applicable laws, rules, and other guidelines.
- From the population of 12,752 child welfare cases active for 6 selected CBCs during the period July 2019 through January 2021, examined CBC records for 151 selected cases to determine whether the CBCs managed child welfare cases and conducted child welfare case management activities in accordance with applicable laws, rules, and Department policies and procedures.
- From the population of 12,752 child welfare cases active for 6 selected CBCs during the period July 2019 through January 2021, examined CBC records for 177 selected cases and 1,044 related service events to determine whether the CBCs timely entered service event information into FSFN.
- Examined the 2019-20 fiscal year Quality Assurance reports for nine selected CBCs to determine whether the reports were timely submitted to the Department and included complete, accurate, and properly supported information.
- From the population of 562 cases included in 50 quarterly quality assurance reviews conducted by 9 selected CBCs during the period July 2019 through January 2021, examined CBC records for 29 selected cases included in 9 quarterly assurance reviews to determine whether the CBCs properly sampled cases for quality assurance review and conducted and documented the reviews in accordance with established guidelines.
- From the population of 2,717 FSFN users active at 5 selected CBCs during the period July 2019 through January 2021, examined CBC records for 150 selected users to determine whether user access privileges were adequately supported, appropriate in relation to the user's job duties, and periodically reviewed by CBC management for appropriateness.
- From the population of 403 FSFN user access privileges deactivated at 3 selected CBCs during the period July 2019 through January 2021, examined records for 42 selected deactivations to determine whether FSFN user access privileges were timely deactivated after a user separated from CBC employment.
- From the population of 117 subcontract awards, totaling \$66,912,060, made by 2 selected CBCs during the period July 2019 through January 2021, examined CBC records for 20 selected subcontract awards, totaling \$22,785,532, to determine whether subcontract awards were adequately supported by a cost analysis, subcontractor administrative costs were reasonable and supported, subcontracts were not awarded to related parties, and subawards were documented in accordance with Department policies and procedures.
- From the population of 101 monitoring reports issued by 4 selected CBCs during the period July 2019 through January 2021, examined 15 selected reports to assess the adequacy of

controls established by the CBCs, as applicable, over provider monitoring planning, the conduct of monitoring, and follow up on deficiencies noted during monitoring engagements.

- From the population of 879 contract payments, totaling \$14,612,374, made by 2 selected CBCs during the period July 2019 through January 2021, examined records for 48 selected payments, totaling \$2,328,608, to determine whether the payments were made in accordance with contract terms and were supported by adequate documentation.
- From the population of 1,571 property items recorded in 6 selected CBC records as of March 2021, selected and observed 57 of the property items as well as an additional 26 property items noted during our observations to determine whether CBC property records were accurate and complete. Additionally, for the 6 selected CBCs we examined CBC records to determine whether the CBCs had conducted an independent physical inventory for the 2019-20 fiscal year and reconciled the results to the property records in accordance with applicable Department and CBC policies and procedures.
- From the population of 104 property items, with acquisition costs totaling \$834,950, acquired by 5 selected CBCs during the period July 2019 through January 2021, examined CBC records for 20 selected property items, with acquisition costs totaling \$224,500, to determine whether CBC property records were timely updated for the property acquisitions and included the information specified by Department policies and procedures.
- From the population of 88 property items, with acquisition costs totaling \$408,913, that were disposed of by 2 selected CBCs during the period July 2019 through January 2021, examined CBC records for 10 selected property items, with acquisition costs totaling \$85,142, to determine whether, as applicable, the dispositions were appropriately authorized and documented, property records were updated, and IT equipment was properly sanitized prior to disposition.
- Inquired of Department personnel and examined BBCBC records, including audited financial statements and appraisal records, to determine whether the BBCBC properly accounted for and credited the Department for any property transactions made with State funds.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management responses are included in this report under the heading **MANAGEMENT RESPONSES**.

AUTHORITY

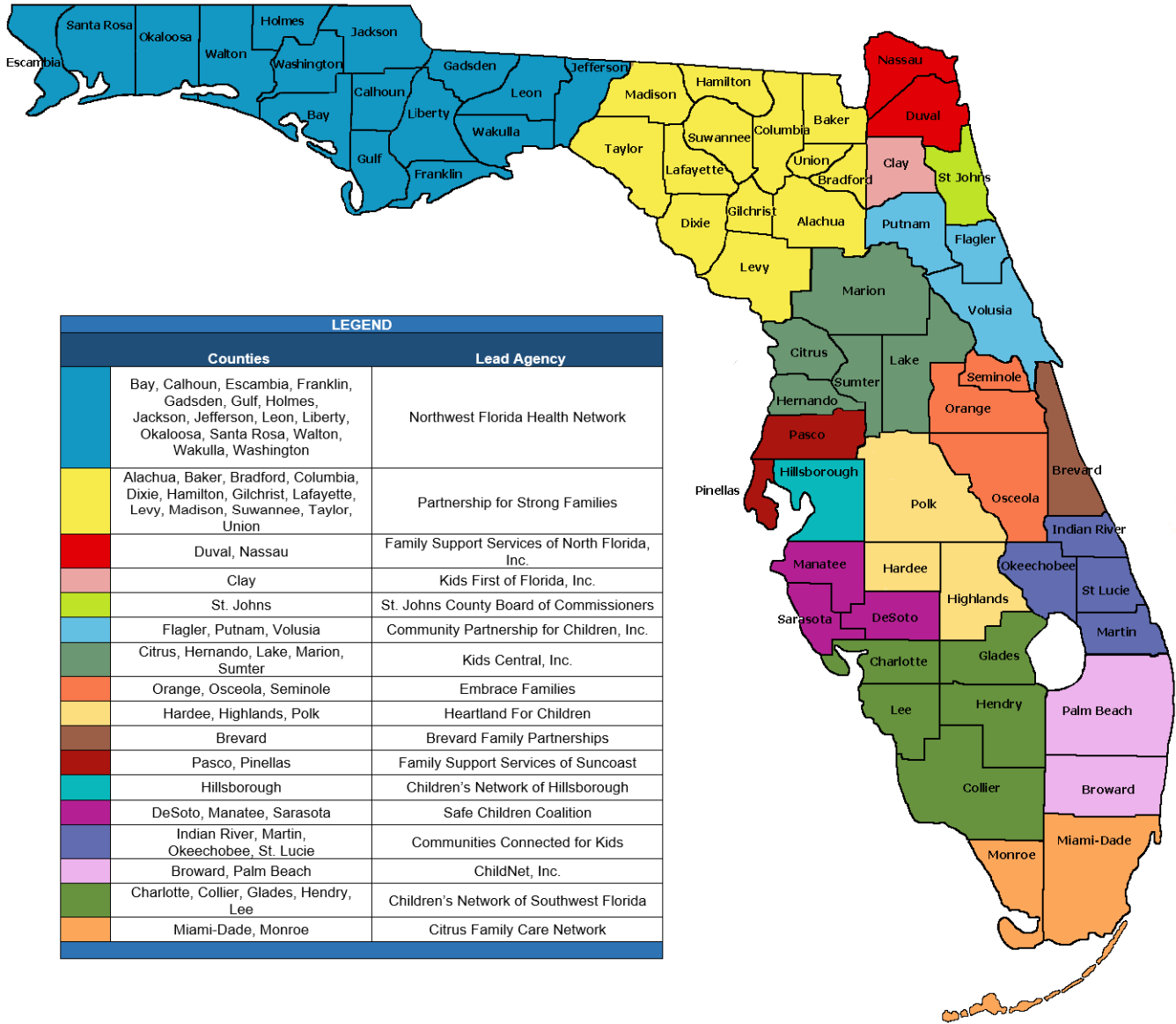
Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



Sherrill F. Norman, CPA
Auditor General

EXHIBIT A

COMMUNITY-BASED CARE LEAD AGENCIES AS OF NOVEMBER 1, 2022



LEGEND	
Counties	Lead Agency
Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Walton, Wakulla, Washington	Northwest Florida Health Network
Alachua, Baker, Bradford, Columbia, Dixie, Hamilton, Gilchrist, Lafayette, Levy, Madison, Suwannee, Taylor, Union	Partnership for Strong Families
Duval, Nassau	Family Support Services of North Florida, Inc.
Clay	Kids First of Florida, Inc.
St. Johns	St. Johns County Board of Commissioners
Flagler, Putnam, Volusia	Community Partnership for Children, Inc.
Citrus, Hernando, Lake, Marion, Sumter	Kids Central, Inc.
Orange, Osceola, Seminole	Embrace Families
Hardee, Highlands, Polk	Heartland For Children
Brevard	Brevard Family Partnerships
Pasco, Pinellas	Family Support Services of Suncoast
Hillsborough	Children's Network of Hillsborough
DeSoto, Manatee, Sarasota	Safe Children Coalition
Indian River, Martin, Okeechobee, St. Lucie	Communities Connected for Kids
Broward, Palm Beach	ChildNet, Inc.
Charlotte, Collier, Glades, Hendry, Lee	Children's Network of Southwest Florida
Miami-Dade, Monroe	Citrus Family Care Network

Source: Department records.

MANAGEMENT RESPONSES

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State of Florida
Department of Children and Families

Ron DeSantis
Governor

Shevaun L. Harris
Secretary

October 19, 2023

Sherrill F. Norman, Auditor General
State of Florida Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Sherrill Norman:

This letter is in response to the preliminary and tentative audit findings and recommendations for the Auditor General *Operational Audit of the Department of Children and Families, Child Protective Investigations and Oversight and Administration of Community-Based Care Lead Agencies*, delivered September 19, 2023.

Prior to responding to the findings and recommendations contained within the report, the Department would like to note that the period of the review, July 2019 through January 2021, was inclusive of the pandemic, and the subsequent mass workforce changes, each of which had the potential to completely disrupt required services and activities.

Finding 1: Department Investigation Records

For 1 investigation, Department records did not evidence a criminal records check was completed for one of the two caregivers, and for 20 investigations, the Department did not timely upload (3-22 business days late) updated Present Danger Safety Plans (PDSPs) or Impending Danger Safety Plans (IDSPs).

Auditor General Recommendation: We recommend that Department management strengthen controls to ensure that required criminal records checks are performed and documented on all applicable child protective investigation case participants and that FSFN is promptly updated for all safety plan revisions.

Department Response: The Department concurs with the findings. The Department, as it moves towards full implementation of a new Comprehensive Child Welfare Information System (CCWIS) for intakes and investigations, is addressing practice changes for background screenings and records checks to ensure compliance. The Department is also incorporating data reviews to ensure that PDSPs and IDSPs are accurate and sufficient. Based on these data reviews and the launch of the CCWIS modules, the Department expects to complete any identified need for policy and practice updates by December 31, 2023.

Finding 2: CBC Case Management

In summary, CBCs did not always evidence the conduct of critical child welfare case management activities. These findings included deficiencies in documentation of timely case transfer conferences, case transfer, case acceptance, Family Functioning Assessment Ongoing

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(FFA-O), IDSP modifications, case planning, documented adoption progress, timely child face-to-face contact, timely unannounced visits, and timely parent/guardian contact.

Auditor General Recommendations: We recommend that CBC management strengthen case management procedures to ensure that FSFN evidences the conduct of all critical child welfare case management activities in accordance with State law, Department rules, and Department policies and procedures.

Department Response: The Department concurs with this finding. The Department is developing new accountability standards for the CBC lead agencies. This process includes enhancing Corrective Action Planning, implementing new programmatic monitoring procedures, and strengthening oversight and accountability of CBC lead agencies for timely system documentation. The Department anticipates implementing the new programmatic monitoring by April 30, 2024, and will implement the new Corrective Action Plan approach by November 30, 2023.

Finding 3: FSFN Data Entry

An evaluation of 1,044 service event entries recorded in FSFN between July 2019 through January 2021 was conducted by comparing the service event entry date FSFN to the timestamp on the FSFN event record associated with the entries. There were 189 of these events were not documented within 2 business days of the service event as required by the Department's contract with CBC lead agencies.

Auditor General Recommendations: We recommend that CBC management strengthen controls over FSFN data entry to ensure that all service event data is timely recorded in FSFN.

Department Response: The Department concurs with this finding and is pleased no findings were identified in which service events did not occur. The Department is currently in the planning stages of new accountability standards for the CBC lead agencies. This process includes enhancing Corrective Action Planning, implementing new programmatic monitoring procedures, and strengthening oversight and accountability of CBC lead agencies for timely system documentation. The Department anticipates implementing the new programmatic monitoring approach no later than April 30, 2024, and will implement the new Corrective Action Plan approach by October 31, 2023.

Finding 4: FSFN Access Controls

Selected CBC lead agency controls were evaluated for authorizing, reviewing, and timely deactivating user access to FSFN. A review of 150 FSFN user accounts active during the period July 2019 through January 2021 disclosed that the appropriateness of FSFN user access privileges were not always adequately documented due to incomplete or unavailable FSFN access authorization forms.

Auditor General Recommendations: We recommend that the CBCs maintain documentation supporting all FSFN user access privileges authorized by management and the BBCBC perform and document periodic reviews of the continued appropriateness of assigned FSFN user access privileges. We also recommend that the CBCs work in concert with the Department to ensure the prompt deactivation of FSFN user access privileges when the access privileges are no longer required.

Department Response: The Department will review contractual requirements and operating procedures to identify potential changes to ensure user access privileges are appropriated controlled. The Department will review its current FSFN user data for CBC lead agencies, and if further action is required, the Department will issue contract amendments or corrective action plans by December 31, 2023.

Finding 5: Monitoring of CBCs

During the period of July 2020 through January 2021, Department Contract Oversight Units (COUs) issued 19 CBC monitoring reports. CBC monitoring controls and Department records were evaluated for 5 of the CBC monitoring engagements and noted that, although Department policies and procedures required COU contract monitors to sign a *Conflict of Interest Statement* before monitoring each CBC, these were not completed prior to the 5 monitoring engagements.

Auditor General Recommendation: We again recommend that Department management ensure that Department records evidence the completion of *Conflict of Interest Statements* by all Department monitors prior to the conduct of monitoring activities.

Department Response: The Department agrees that during the period reviewed these findings were appropriate. After this audit, the Contract Oversight Unit updated the Conflict of Interest procedures to ensure disclosure of any conflicts of interest prior to conducting monitoring activities.

Finding 6: CBC Property Records and Controls

A review of selected CBC property controls and related records determined that CBC controls and records need enhancement to better ensure and demonstrate the accuracy and completeness of the information necessary to accurately report and maintain proper accountability over CBC property purchased with Department-provided funds.

Auditor General Recommendation: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items. We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function. CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.

Department Response: The Department concurs with this finding. The Department is developing new accountability standards for the CBC lead agencies. This process includes enhancing Corrective Action Planning, implementing new programmatic monitoring procedures, and strengthening oversight and accountability of CBC lead agencies for timely system documentation. The Department anticipates implementing the new programmatic monitoring by April 30, 2024, and will implement the new Corrective Action Plan approach by November 30, 2023.

Finding 7: Subaward Monitoring

The monitoring activities of four selected CBCs were evaluated related to subawards with monitoring reports issues during the July 2019 through January 2021. The evaluation included an examination of CBC records for 15 selected monitoring engagements and found that, Embrace Families policies and procedures did not require and consequently, Embrace Families contract monitors did not complete, conflict of interest statements. Additionally, Embrace Families did not maintain the working papers and supporting documentation related to the report for 2 of the 3 monitoring engagements selected for audit.

Auditor General Recommendation: We recommend that Embrace Families management ensure that monitoring records evidence prior to each monitoring engagement that staff are independent of, and have no conflicts of interest related to, the providers being monitored. We also recommend that Embrace Families management ensure that monitoring working papers and supporting documentation are maintained in accordance with Department requirements.

Department Response: The Department will review these findings with Embrace Families and request additional documentation on monitoring documentation. If appropriate, the Department will impose a corrective action plan. The Department anticipates completion of this additional review before November 2023.



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Sabria McElroy, Esq.

Larry N. Rein
Chief Executive Officer and
President

Donna Eprifania
Chief Financial Officer



ChildNet is contracted with the
Department of Children and Families
in Broward and Palm Beach Counties.

October 17, 2023

Sherrill F. Norman, CPA
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 33399-1450
flaudgen_audrpt_sga@aud.state.fl.us

Dear Ms. Norman,

Enclosed is our response to the preliminary and tentative audit findings and recommendations on the Auditor General's operational audit of the Department of Children and Families, Child Protective Investigations and Oversight and Administration of Community-Based-Care Lead Agencies. Our response addressing findings 2, 3, 4 and 6 is attached.

Sincerely,

Larry N. Rein

Larry Rein
CEO and President
ChildNet

**ChildNet's Response and Corrective Actions to the Auditor General's Operational Audit of the
Department of Children and Families, Child Protective Investigations and Oversight and Administration
of Community-Based-Care Lead Agencies**

10/17/2023

Finding 2: CBC Case Management

Case management has taken a number of actions in the past few years to address many of the items listed as items requiring corrective action.

- Case transfer conferences have happened within 14 days; however, they were not always recorded in FSFN with the use of the Meeting page. At this time, the Meeting page is the page used to document all case transfers. ChildNet has also created a system to notify Department of Children and Families Child Protective Investigators of any items missing at the time of case transfer.
- ChildNet sends out weekly reports on Ongoing FFA compliance. This report is used to track performance and to follow-up with any non-compliance and take action to correct that behavior.
- Safety plan training has continued to be offered monthly to all staff and this training includes reminders about the need for the plan to be updated timely in FSFN. ChildNet now uses Docusign to gather the required signatures to the safety plan to reduce time in the process to improve the timely entry of the data in to FSFN.
- In Broward County, the child welfare system has moved from the Attorney General Office for Child Welfare Legal Services to the Department of Children and Families. Prior practice had been for case plans to be discussed at court and drafted after the tasks had been ordered. Since the shift in the provision of services for the legal part of cases, case plans are now drafted and submitted prior to approval of tasks. This will resolve the issues of case plans not being filed within 60 days. There were no noted exceptions in Palm Beach County.
- Adoption case plans include standard language to address the need to recruit adoptive families for those children not in an identified placement. This language will be updated to be clearer regarding the action take by case management and adoption staff to identify a permanent placement for children. This information will be reviewed during permanency staffings to ensure that the activities identified are occurring on each case.
- There were no noted concerns regarding timely face-to-face contact with children in Broward or Palm Beach.
- The frequency and status of unannounced visitation is discussed during case supervision with staff. Their visitation application allows them to select if the visit was unannounced. ChildNet will conduct refresher trainings in January and February of 2024 for all staff regarding the requirements of unannounced visitation and the documentation of such visitation.
- ChildNet is engaging in training with all supervisors and directors regarding Conditions for Return and Safety Planning, which includes a clear focus on how strengthening knowledge and skills in this area support the ability to have quality and timely contact with parents. ChildNet also uses data received from the Life of Case Tool reviews to discuss our performance on contact with parents in our every other week Report Card meetings held in each county. There is a champion assigned to the well-being qualitative metric in each county and they identify and complete actions to continue to improve our performance in these items.

Finding 3: FSFN Data Entry

ChildNet has continued to increase the use of technology to support timely completion of events documented in FSFN. This includes the following strategies:

- Use of the telephone for remote data to be captured and documented while in the field. We have simplified the home visitation application to make it easier to complete in the field. We have also added an application for parent contacts to support the ease of data entry for all parent contacts.
- Creation of DocBox, a solution for uploading documents in to FSFN using artificial intelligence and a bot, reducing the difficulty in getting those documents in to FSFN. This has also given us the ability to create items that will automatically upload in to FSFN with no time delay, including incident reports, placement requests and documentation from the Family Team Meeting process.
- Creation of an online tracking system for documents needed from the Department of Children Child Protective Investigations to be able to transfer the case from DCF to ChildNet. This system sends ongoing reminders to the CPI for their submission of documents and allows them to easily submit those for automatic upload in to FSFN.
- ChildNet has online systems that auto populate data from FSFN to improve the ease of completion of notifications of placement movements for children. Both case managers and providers may complete those to ensure that FSFN is updated in a timely manner.

Finding 4: FSFN Access Controls

The below changes have been implemented at ChildNet to ensure that FSFN access controls are in place both with ChildNet staff and sub-contracted providers.

- FSFN access forms and terminations are now all electronic, using DocuSign for both ChildNet Staff and subcontracted providers. The DocuSign document forces users to upload a copy of their Security Awareness Training to submit the form.
- ChildNet New Employee -The Human Resources Department notifies the Security Officer of any new hires to the agency. In both Palm Beach and Broward ChildNet, at the end of the training cycle for each new class of case workers, the Security Officer does a presentation which includes a security power point presentation, reinforcing the information from the Security Awareness training, and has everyone fill out their FSFN access paperwork at the end of the training.
- Upon an employee's departure, Human Resources shall immediately notify the Security Officer by email, to terminate employee's access to FSFN. Those departure notifications include a termination date. Worker's access to FSFN is locked at the end of the day on their departure date. (Unless termination is immediate). Final closure in FSFN occurs when all pending assignments to cases and providers has been terminated. And any pending work has been approved or rerouted. Calendar reminders are created to ensure that the supervisors complete the pending items and final closures can be achieved.
- Upon a subcontractor's notification of a departure, Provider Agency shall immediately notify the Security Office by email, to terminate employee's access to FSFN. Upon notification of departure, workers are immediately "locked" out of FSFN. Final closure, will occur when all pending assignments to cases and providers has been terminated. And any pending work has been approved or rerouted.

- On January 20, 2022, we released a new ongoing review/automated email notification system. Daily our internal system will send out email reminders to both ChildNet Staff and Subcontracted Agencies on any dormant FSFN account that have not been logged into in at least forty-five (45) days.
 - ChildNet Staff -If a ChildNet Employee has more than one FSFN unit assignment, an email will only be sent if all accounts have not been logged into. If one of their FSFN unit assignment was logged in within the last 45 days, then an email will not be sent.
 - Emails will be sent at the following intervals:
 - At Day 45- send first email to any staff who has not logged into FSFN in the last forty-five (45) days - asking them to log into FSFN to avoid losing FSFN access.
 - At Day 55- send second email notification notifying them their FSFN account will be closed due to failure to log in without further notice.
 - At Day 60 – send email to FSFNsecurityofficer@childnet.us- any persons on day 60+ and account will be closed by the FSFN Security Officer and/or Designee.
 - Subcontracted Agency
 - Emails will be sent at the following intervals:
 - At Day 45- send first email to any staff who has not logged into FSFN in the last forty-five (45) days - asking them to log into FSFN to avoid losing FSFN access.
 - At Day 55- send second email notification notifying them their FSFN account will be closed due to failure to log in without further notice.
 - At Day 60 – send email to providerfsfnaccess@childnet.us- any persons on day 60+ and account will be closed by the FSFN Security Officer and/or Designee.

Finding 6: CBC Property Records and Controls

The below actions implemented in 2021 to address property records not always being complete or accurate:

- In August of 2021 we added an additional column in our offboarding list to track that equipment was returned and verified by 3 party members in a different department.
 1. HR to email MIS when equipment is returned.



Tara Williams

To: Joseph Mbwapo; Mickelia McKenzie; Payroll; Ralph Kanaan; MIS Department

Start reply with:

Team - Sherrell Duck returned her Badge and cell phone.

- MIS Verifies the equipment and checks it off in our tracking system.

Initials	Date Checked	Trip Log	Return Equip Laptop/CP
PM	8/9/2021	SV	LT&CP-SV
PM	8/10/2021	SV	LT&CP-SV
PM	8/5/2021	SV	LT&CP-SV
PM	8/9/2021	SV	LT&CP-YC
PM	8/9/2021	SV	LT&CP - JM
PM	8/9/2021	SV	LT&CP - YC

- Payroll releases the last paycheck. If the equipment is not returned payroll will wait until they get a notification equipment has been returned.

From: Amanda Lewis <Amanda.Lewis@ChildNet.us>
 Sent: Tuesday, November 29, 2022 11:28:16 AM
 To: Joseph Mbwambo <joseph.mbwambo@childnet.us>; Pablo Monteiro <Pablo.Monteiro@ChildNet.us>
 Cc: Payroll <payroll@ChildNet.us>
 Subject: Equipment Return for Termed Employees

Good Morning,

Please confirm if all equipment has been returned for the following terminated employees, and paychecks can be released for the following employees:

- Termination: Roland McBarnette
- Termination: Andrea Cunningham
- Termination: Julia Mojica

The below actions implemented in 2021 to address that property items had incorrect information and items that could not be located.

- In October 2021, we added an asset tracking in our device management software that automated asset to employee relation that allowed us to properly document assigned assets to staff. The system has also enabled us to accurately view serial numbers and not rely on what's printed on the physical asset.
- ChildNet also started the process of adding any equipment that comes in for repair with a missing asset tag into our asset tracking system Snipe-IT.



401 NW 2nd Ave S1000
Miami, FL 33128
(305) 455-6000

SENT VIA EMAIL TO - FLAUDGEN_AUDRPT_SGA@AUD.STATE.FL.US

October 12, 2023

Sherrill F. Norman
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399

RE: Citrus Family Care Network Response to Operational Audit Preliminary and Tentative Findings Report

Dear Ms. Norman,

Below is Citrus Family Care Network's response to the preliminary and tentative audit findings of your operational audit of the Department of Children and Families, Child Protective Investigations and Oversight and Administration of Community-Based Care (CBC) Lead Agencies.

The review period of the audit for CBC case management was from July 2019 through January 2021. Citrus Family Care Network began work as the lead CBC in July 2019. The audit review period did not allow for new policies and processes initiated by Citrus Family Care Network to take effect as the contracted Full Case Management Agencies were still adjusting to the changes of a new CBC.

The review period also overlapped with the COVID-19 pandemic as stated in the audit report. The pandemic brought new challenges to the case management workforce to fulfill their responsibilities. Face-to-Face home visits were virtual for a period of time preventing a full assessment of the child and home. The use of technology was also a factor during the pandemic as work from home did not provide access to equipment such as printers and scanners which were readily available in an office setting. Effects were felt in the judicial system as virtual court proceedings delayed receipt of orders and court documentation. Effects were also felt with service providers as access to services diminished during the pandemic. Despite the challenges faced during the review period, Citrus Family Care Network only received two out of the possible seven findings.

Protecting Children • Strengthening Families • Engaging Communities

Finding No. 2 CBC Case Management

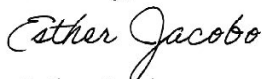
Citrus Family Care Network has implemented multiple policies and procedures since July of 2019 to increase the monitoring and compliance with case management activities. Significant attention has been increased with the monitoring of safety plans. This includes weekly monitoring of safety plans and additional training provided to the case management workers by the Full Case Management Agencies and Citrus Family Care Network. There has also been an increase in monitoring in the quality of note entries into FSFN to include home visit notes and supervisory reviews completed by case management. The Full Case Management Agencies monitor the quality of entries into FSFN on a monthly basis, and provide training to their supervisors and case managers who require assistance in meeting the standard. Citrus Family Care Network has implemented a Preferred Provider Network which will assist with timely receipt of documents from the service providers.

Finding No. 3 FSFN Data Entry

The audit report states that Citrus Family Care Network had 13 of 134 event entries reviewed which were made after 2 business days. This is a 90.3% compliance rate. Citrus Family Care Network has implemented policies detailing time frames for case management activities with specifics on the time frames for data entry into FSFN. We continue to work with the Full Case Management Agencies on improving the timeliness of data entry.

We appreciate the opportunity to respond to the findings. Please do not hesitate to contact us if further discussions need to occur in reference to the findings.

Sincerely,



Esther Jacobo
Citrus FCN Director



October 19, 2023

To: Sherrill F. Norman, Auditor General

From: Michael Bryant, Chief Executive Officer, Embrace Families, Inc.

Reference: PT_DCF CPI and Community-Based Care Lead Agencies - EFCBC - Operational Audit

Thank you for the comprehensive review and audit report prepared by your team in reference to operational audit findings of CBC lead agencies for the period of July 1, 2019 – January 31, 2021. This report was consistent with the preliminary and final exits conducted by your team held with Embrace Families leadership on September 19, 2023. Please find attached our response to the audit findings and our plans to address exceptions identified. It is our intent to diligently comply with all requirements of the Department of Children and Families as outlined in the Florida Administrative Code, Florida Statutes and Operating Procedures. Reviews conducted are always viewed as opportunities to examine performance and to make improvements.

If there are any questions regarding information in this response please don't hesitate to reach out to me directly or Diane Greene, Director of Quality and Training, (407-335-5528), diane.greene@embracefamilies.org.

Michael Bryant, Chief Executive Officer

Embrace Families Service Center Locations

East Orange: 4001 Pelee Street, Orlando, FL 32817	321-207-8200
West Orange: 5749 Westgate Drive, Suite 201, Orlando, FL 32835	321-441-1567
Osceola: 3600 Commerce Blvd., Bldg. B, Ste. 101, Kissimmee, FL 34741	321-442-4887
Seminole: 2921 S. Orlando Drive, Suite 201, Sanford, FL 32773	407-688-9650



Finding No.	Finding Title
2	CBC Case Management
3	FSFN Data Entry
4	FSFN Access Controls
6	CBC Property Records and Controls
7	Subaward Monitoring

**Summary of Selected CBC Case Management Testing
Number of Case Exceptions and Applicable Cases**

Requirement	ChildNet – Broward	ChildNet – Palm Beach	Citrus Families	Embrace Families	Lakeview	St. Johns
Timely Case Transfer Conference	3 of 23	3 of 23	6 of 10	0 of 13	8 of 20	2 of 20
Documented Case Transfer	2 of 23	6 of 23	1 of 10	0 of 13	2 of 22	2 of 19
Documented Case Acceptance	7 of 23	12 of 23	1 of 9	0 of 13	2 of 22	2 of 19
Timely FFA-O	6 of 21	1 of 23	1 of 10	0 of 12	6 of 21	6 of 20
Timely IDSP Modifications	7 of 25	7 of 21	6 of 19	12 of 21	0 of 2	13 of 15
Timely Case Plan	7 of 21	0 of 22	3 of 13	1 of 14	4 of 15	6 of 22
Documented Adoption Progress	1 of 2	1 of 3	7 of 11	1 of 7	0 of 3	0 of 1
Timely Child Face-to-Face Contact	0 of 25	0 of 25	0 of 25	2 of 25	1 of 24	0 of 24
Timely Unannounced Visits	17 of 23	16 of 25	7 of 26	22 of 25	7 of 24	16 of 24
Timely Parent/Guardian Contact	6 of 21	4 of 22	0 of 25	12 of 23	11 of 22	3 of 22

Source: Audit analysis of FSFN records.

Finding 2: FSFN records did not always evidence the conduct of critical child welfare case management activities by certain CBCs.

Response: We have 3 areas identified as concerning performance, and 3 areas where we had a few exceptions and practice needed to be evaluated to determine if there was a process variation to normal process.

Timely IDSP Modifications: Embrace Families continually trains and supplements training around safety plan modifications to include appropriateness, timeliness, signatures and monitoring of the safety plan. Early on EF created supplemental training required of supervisor and above, CMA leadership and supports (including EF QA & Operations). Training was more intensive “Safety Decision Making Methodology Proficiency” for supervisors/APDs/PDs and QA/Training; and less intensive “SDMM Savvy” for leadership (case management/operations). Supplemental training of all new supervisors is provided by the EF Supervisor Development & Diversion Manager to include orientation to reports and management of their units/staff. Multiple reports were created to assist in the management of case requirements, for example, “Front End Report” which captures the SDMM requirement within the first 60 days of case transfer staffing. We continue to closely work with our in-home non-judicial provider around safety planning in general.

Timely Unannounced Visits: Embrace Families has developed a “case management portal” which is required to be used by all case managers that are provisionally certified. The system is used to record home visits through an electronic template. There are required fields (such as

documenting the visit as being announced or unannounced). There are existing reports that can be utilized to track the requirement for unannounced visits every 90 days (or more often as identified in the safety plan). This is critically important in cases of reunification where we require and have reports available to manage this requirement (including a capture of all visits by week) for those meeting that case type.) Our CMA agencies are required to review cases meeting these criteria (reunification with parent removed from) against the safety plan and report compliance; Embrace QA conducts a review of a sample of those cases to verify reported compliance.

Embrace Families reminded staff of the unannounced visit requirements at a recent Healthy Systems meeting and will be adding this compliance reporting to our agency scorecard as a supplemental item under children seen contract requirement.

Timely Parent/Guardian Contact: Embrace Families (and more recently in collaboration with the Office of Child Welfare) has worked diligently with our contracted case management agencies on improving parent contact (minimum every 30 days unless parent parental rights have been terminated). There are many barriers to meeting this requirement, including having consistent and easy methods to capture the non-face to face contact that is both attempted and successful and not successful. Capturing efforts and tracking those efforts is the largest barrier. We continue to work on strategies to improve documentation and tracking requirements to making those efforts. We have a sub-group of the FCC QA committee working on recommendations that have been shared with OCW as a draft. In addition, Embrace is working on some automation to send texts and emails to parents to schedule meetings; and also working on re-designing our system of care with parent engagement identified as an area of critical focus.

Timely Case Plan: Case plan drafts are required at the time of the case plan conference/mediation being set, which is set most often at the time of shelter for OHC cases. New case plans are required when initiating a change of case goal or when a new case goal is ordered by the judiciary. Embrace Families currently chairs (or attends) the Family Service Team staffing where case requirements (including appropriateness of goal), and case plan progress is a primary topic. Our QA scorecard for case management (in development) will include timeliness of case plan as a data point; we already have an adoption scorecard which includes this requirement, as well as a review of requirements in a monthly adoption audit and tracking system.

Timely Adoption Progress: Embrace Families has done training on case planning, to include concurrent planning based on the legal status of the case (more detail below). * We will continue to provide these training resources to the field and monitor compliance during Adoption Audits and through the Family Service Team. Case Management is required to conduct quarterly comprehensive supervisor reviews, this is a CMA scorecard and contract requirement that was quality reviewed in September. Supervisor checklists were developed and are continually trained to include most of the requirements of a case that are present based on case type/legal and placement type. Our Operations and QA team will continue to evaluate mechanisms to ensure compliance and improve quality.

*Case Plans reflecting Adoptions tasks: When the goal is changed and an Adoptions Case plan is required to be submitted, whether the parents' tasks are required to remain or not, tasks regarding the efforts that the case managers need to make to find an Adoptive home are required to be submitted. Previously, staff have been trained regarding these case plans with a

Concurrent Case Plan training created by the Embrace Families System of Care training staff. Concurrent Case Planning is first addressed in Module 4 of the case management track, Court Proceedings and Staffing's regarding Concurrent Planning and direct Concurrent Case Planning is addressed in Module 8 of the Case Management Track, Family Engagement Standard Case Planning. Within Module 8 is the Reunification Prognosis tool that is used to determine if Concurrent Case Planning is in the best interest of a family. Regarding the Concurrent Case Planning training created by Embrace Families, a tool was provided that provides various tasks that would address the needs of Adoption such as child studies, the reunification home study, identifying prospective placements, and so on.

When the Legal Status is Permanently Committed: When the goal is Permanently Committed, an updated Adoptions Case Plan is required to be filed if the previous Adoptions Case Plan required by the court upon the filing of the TPR petition still had the parental tasks. See below "blast" that has been sent out to all case management staff.

Timely Child Face to Face Contact: Embrace Families works closely with our subcontracted case management agencies to review and ensure compliance with the children seen every 30 days (in the home, f:f) which is a basic requirement that is well known to all staff. The CMA's each have a protocol which requires children to be seen every 25 days, and escalates notification and involvement of leadership as the date is closer to 30. Embrace Families has a series of reports to supplement the tracking and reporting; and has created additional support and notification for children placed out of county/out of state to ensure that our partner CBC's and their contracted case management agencies are meeting this standard. Every week performance is reviewed on key indicators. There is sometimes a delay or error in data entry that has resulted in this standard being missed; but our view is that ensuring all children are seen at least every 30 days is critical to ensuring child safety. Our intent is to place our subcontracted partners on a program improvement plan or corrective action (if the measure is related to child safety).

Finding 3: As similarly noted in our report No. 2019-111 (Finding 3), our audit procedures disclosed that the CBCs did not always ensure that service event data was recorded in FSFN within 2 business days.

Response: 18% of the service events reviewed in the sample were identified as entered late (a time exceeding the 2 business days required for data entry). Workload and turnover were the primary reasons for late entry. Embrace Families trains to the requirement and reinforces the importance of timely FSFN entry during "bootcamp" training. Embrace Families has tracking and automated reports that remind staff of key activities as well as measuring compliance with the activities being completed. FSFN data entry of the recorded activity is the basis for the measurement. We will continue to evaluate the timeliness of the completion of key activities as well as the timeliness and quality of documentation in FSFN. We are also continuing to work on developing efficiencies and automations which will help staff meet the documentation requirements, in addition to reviewing our own internal processes to ensure that those processes don't add to the delayed entry. We recently found that staff using the home visit portal weren't checking the upload/complete button which was delaying entry of the note in FSFN. Continued monitoring will occur to ensure that issues are identified and resolved.

Finding 4: As similarly noted in our report No. 2019-111, CBCs did not always adequately document the appropriateness of FSFN user access privileges. Additionally, other FSFN user

access privilege controls at some CBCs and the Department require enhancement to limit the potential for unauthorized modification, loss, or disclosure of FSFN data.

Response: The steps taken by Embrace Families to address the finding include:

- The FSFN Security Lead has provided additional training to CMA contacts regarding appropriate and timely requests for access (granting or terminating).
- A DocuSign request process was created to make the request process more efficient.

Finding 6: CBC controls and records need enhancement to better ensure and demonstrate the accuracy and completeness of the information necessary to accurately report and maintain accountability over CBC property purchased with Department-provided funds.

Response: Assets: The issue of two items not being in the correct location was situational due to the agency moving two service centers during the review long period. The items were awaiting the new facility opening to be moved and were temporarily being housed at another facility. We are in the process of adding to the asset policy to provide further direction in such situations.

A review of assets alongside the annual inventory will assess the status of each item listed as broken to ensure it is placed on the "request to dispose" request to DCF.

Embrace Families will change our current practice related to inventory of IT equipment to ensure compliance with the appropriate separation of duties. We will specifically ensure that staff responsible for recording IT equipment in the property records are not the same staff that are also responsible for conducting the annual physical inventories of the equipment.

Finding 7: One CBC's policies and procedures did not require, and consequently the CBC's contract monitors did not complete conflict of interest statements. In addition, the CBC did not always maintain the working papers and supporting documentation related to monitoring engagement reports.

Response: Embrace Families maintains documents on the g-drive and will be working with our IES/Records Department and Business Analytics & Automation to review online storage and document capacity as backup and replacement. Conflict of Interest Statements are required to be completed at the time of monitoring engagement and will be monitored by the Network Support Director/Quality Assurance Director ongoing to ensure compliance.



Family Support Services
OF NORTH FLORIDA INC.
SERVING DUVAL AND NASSAU COUNTIES

Jenn Petion
CEO

Josh Nixon
Board Chair

October 17, 2023

Sherrill F. Norman, CPA
Auditor General
State of Florida
Claude Pepper Building, Suite G74
111 West Madison Street
Tallahassee, FL 32399-1450

VIA ELECTRONIC MAIL

RE: Preliminary and Tentative Findings of Operational Audit of the Department of Children and Families Child Protective Investigations and Oversight and Administration of Community-Based Care Lead Agencies

Dear Ms. Norman,

Family Support Services of North Florida, Inc. (FSSNF), appreciates the time, effort, and skill of all of auditors and staff who conducted the operational audit of selected community-based care agencies and the Dept. of Children and Families.

I have attached our formal response to the one finding (Finding Number 6) applicable to FSSNF.

Sincerely,

A handwritten signature in blue ink that reads 'Kenneth Barton'.

Kenneth Barton, Esq.
General Counsel

Enclosure

Cc: David Welling, CPA, Audit Coordinator



1300 Riverplace Blvd., Suite 700
Jacksonville, FL 32207
904.421.5800 Fax 904.348.3258



CREDIBILITY · INTEGRITY · ACHIEVEMENT

Response to PT_DCF CPI and Community-Based Care Lead Agencies - FSSNF

Finding No. 6: CBC Property Records and Controls

FSSNF property records were not always updated to reflect disposed property and property items did not always include property tags. For one of ten property items selected for audit, the item was disposed of in 2018; however, the item was still listed on the property records as of March 2021. Additionally, one property item with an assigned tag number in the property records did not have a property tag attached. In response to our audit inquiry, FSSNF management indicated that the issues noted on audit were due to employee errors. A similar finding was noted in our report No. 2019-111 (Finding 19).

Recommendation: We recommend that CBC management enhance controls to ensure that all required CBC property information is timely and accurately recorded for all applicable property items. We also recommend that CBC management ensure that annual physical inventories be properly conducted and documented in accordance with Department requirements and by persons independent of the property record-keeping function. CBC management should also ensure that the results of annual physical inventories are properly reconciled to CBC accounting and property records and that the reconciliations are documented.

Response

1. The inventory function at Family Support Services of North Florida, Inc. (“FSSNF”) belongs to the Finance and Information Technology (“IT”) departments. All purchased equipment, fixtures, and other property of a non-consumable and non-expendable nature, the original acquisition cost or estimated fair market value of which is \$1,000 or more and the normal expected life of which is one year or more, go through the agency’s designated point of contact in IT to record it in the property records and affix the FSSNF property tag. Only then does the item get delivered to the staff member who ordered the item.
2. The Finance department will ensure that an independent physical inventory will be conducted annually by individuals not responsible for keeping the inventory records (separation of duties).
3. FSSNF’s physical inventory system (Wasp) has the ability to reconcile to the accounting system (Microsoft Dynamics GP). During this reconciliation, we will ensure the property records are updated on a timely basis with all required information (acquisition cost, purchase date, or item condition) being input.
4. The DCF Contract Manager will continue to conduct a physical inventory check annually per contract DJ038.



1221 W. Lakeview Ave.
Pensacola, FL 32501
LifeViewGroup.org

October 19, 2023

Sherrill F. Norman, CPA
Auditor General
111 West Madison Street
Tallahassee, FL 32399-1450

Dear Sherrill Norman,

The below information is in response to the Auditor General's September 19, 2023, report pursuant to Section 11.45(4)(d), Florida Statutes. Per requirements, this report provides written corrective action items for the findings referenced below:

Finding No.	Finding Title
2	CBC Case Management
3	FSFN Data Entry

Finding 2: FSFN records did not always evidence the conduct of critical child welfare case management activities.

Auditor General Recommendation: CBC management strengthen case management procedures to ensure that FSFN evidences the conduct of all critical child welfare case management activities in accordance with State law, Department rules, and Department policies and procedures.

Finding 3: Timely FSFN service event data entry.

Auditor General Recommendation: CBC management strengthen controls over FSFN data entry to ensure that all service event data is timely recorded in FSFN.

Specific examples surrounding Finding #2 and recommendations include timeliness of case transfer staffing documentation; unannounced child home visits between 7/2019 – 1/2021; and parent/caregiver 30-day contacts. As noted in the AG report, there were various, multi-layered causes for this finding, to include the global pandemic response, team member turnover,

workload, and documentation existing, but not in correct location (i.e., notes versus meeting module).

Specific examples surrounding Finding #3 and recommendation include updating FSFN within two business days of the event. As noted in the referenced report, employee turnover, workload, and the COVID-19 pandemic significantly contributed to the data entry delays. In addition, some of the late data entries were due to a few case managers updating a large backlog of unentered notes on cases.

FFN has approached these findings from several perspectives and believe implemented activities will support improvements in both areas. As such, they are addressed together.

Action Item 1: Training – Ongoing FSFN training and system improvement activities updated to include reminders of the two-business day requirement and reinforcement of FSFN as the case record.

Action Item 2: Electronic Record – Effective May 1, 2023, FFN Team Members notified that all documents must be in FSFN in addition to the third-party document storage system (ASK). Consistent reminders are provided as to ensure documents do not remain on case management desks but are provided to records team members for scanning.

Action Item 3: FSFN entry process review - Documentation may be entered directly into FSFN, or it may be scanned into FSFN. FFN completed a systemic review of document scanning processes, and several inefficiencies were identified and removed. This created a more streamlined approach to scanning documents into FSFN. A system wide naming convention for documents not readily defined in FSFN drop-down options was created and deployed.

Action Item 4: FSFN Data Reports - Internal data reports (extracted from FSFN) are now provided on demand to show any time lags between the date of service and the date the documentation was entered into the system. Case management supervisors and senior leaders review documentation weekly to safeguard the fidelity and quality of documented services.

Action Item 4a: FSFN Data Reports – FFN's System Support Team provides a daily report to identify any new families opened by DCF. The team reviews errors in the case shell, notifies DCF or the Lead Agency if appropriate, and provides an alert to the case management team receiving the case. If able, this team will correct any errors, and monitors through CTS.

Action Item 5: Weekly performance review of critical child welfare activities – A weekly meeting led by case management executive leaders reviews critical child welfare activities and status. This includes not only completion of the activity, but documentation. These activities include parent contact, children seen 25+ days, medical, dental, etc.).

Action Item 6: Policy Review – FFN is undergoing a robust policy manual review to streamline, improve communication, and ensure all timeframes are included in policy manual for case management use. This is expected to finalize in 2024.

Action Item 7: Fidelity and Practice Review – FFN’s Fidelity & Practice Team identifies quarterly case reviews to ensure compliance, quality, of services, and documentation. The team meets with team members to overview results, improvements, and provides resources.

FFN understands that absent documentation of the conduct of critical child welfare case management activities, it is difficult to demonstrate that families and children receive protection and treatment in a manner that is trauma-informed, least-intrusive, and achieves child safety, permanency, and well-being. The action steps listed above will help to ensure FSFN (the child’s record) contains accurate, complete, and up-to-date information.

Thank you and please contact us with any questions or follow up needed.

Sincerely,

M Allison Hill

Allison Hill, CEO
LifeView Group, Inc.



Sherrill F. Norman, CPA
Auditor General
State of Florida
111 West Madison Street
Tallahassee, Florida 32399

October 3, 2023

Dear Mrs. Norman,

Thank you for allowing Big Bend Community Based Care, Inc. d/b/a NWF Health Network (NWFHN) the opportunity to respond to the Auditor General's Operational Audit Report.

NWFHN implemented the following changes to improve compliance regarding finding No. 4 FSFN Access Controls:

- Reviewed the identified lack of access documentation.
- Implemented the utilization of Zendesk software that tracks and catalogs all incoming emails. If DCF requests documentation on any staff member, we can provide all communication with one search.
- Developed a universal email address (security@nwfhealth.org) for all access requests. This ensures quicker response time and no loss of emails due to data team turnover.
- Review FSFN access on a quarterly basis by the data integrity manager and sent to CMO's and designated NWFHN management team for a formal review.

Should your office have any further questions please do not hesitate to reach out to Jeremy Scanlon, Director of Contract Administration at jeremy.scanlon@nwfhealth.org or 850-410-1020.

Respectfully,


mike watkins (Oct 16, 2023 14:40 EDT)

Mike Watkins
Chief Executive Officer
NWF Health Network

525 NORTH MARTIN LUTHER KING JR. BLVD. TALLAHASSEE, FLORIDA 32301
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Partnership for Strong Families
5950 NW 1st Place, Suite 300, Gainesville Florida 32607-6061

October 16, 2023

Sherrill F. Norman
Auditor General
Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Ms. Norman,

Thank you for the opportunity to respond to the preliminary and tentative audit findings and recommendations we received on September 19, 2023.

Pursuant to Section 11.45(4)(d), Florida Statutes, please take this letter as Partnership for Strong Families' (PSF) written statement of explanation, including our actual or proposed corrective actions, for the findings referenced in the preliminary and tentative audit findings and recommendations.

Regarding Finding 4, FSFN Access Controls:

Issue #1: The CBC Information System Requirements specified that the CBCs were to notify the Department of a FSFN user's separation from employment within 1 business day and that the Department was responsible for deactivating the user's access privileges.

PSF Response: The Department will not/cannot deactivate accounts with active assignments or active approval chains. These are common issues we have with deactivating accounts. PSF will immediately begin submitting forms to DCF upon employee separation. Please note that we are already locking the accounts in all circumstances and deactivating users with no active assignments and active approval chains.

Issue #2: As similarly noted in our report No. 2019-111 (Finding 4) and as shown in Table 3, our examination of records for 150 FSFN user accounts active during the period July 2019 through January 2021 disclosed that the appropriateness of FSFN user access privileges were not always adequately documented due to incomplete or unavailable FSFN access authorization forms.

PSF Response: It is our belief that the auditors were looking for updated versions of forms rather than those completed for users audited during the period. PSF uses the current version of the form at the time access is requested. Older versions of the form did not contain some of the information the auditors were looking for, which is due to the older forms either not asking for this information or asking for it in a different way.

Additionally, some users being audited were carryovers from Home SafeNet. At the time of transition from Home SafeNet to FSFN, forms were not required to gain access to FSFN if the user had access to

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Home SafeNet. Therefore, no forms would exist for these people even though proper procedure was followed at that time.

Issue #3: In response to our audit inquiry, CBC management provided various reasons why documentation was not adequate to support the user access privileges, such as FSFN access authorization forms were not always updated when users were promoted, demoted, or assigned to a new business unit.

PSF Response: PSF does not grant access to units in FSFN without a current version of the FSFN Access Request form. Users transferring from other entities may retain access from that entity due to issues removing them from that unit. These units are not captured on a FSFN form from our CBC because the units do not belong to us.

FSFN Access forms at PSF are now completed via DocuSign as recommended and reviewed by IT before submission. This ensures that all appropriate signatures are obtained and appropriate access is granted.

All accounts are locked by the CBC within two business days of the reporting of separation. However, accounts may not be terminated within two days of the reporting of separation due to active case assignments, active provider assignments, pending approvals, and active approval chains. In all cases, separated users' accounts are locked; therefore, the separated employee cannot access the system.

Regarding Finding 6, CBC Property Records and Controls:

Issue: Partnership property records were not always complete or accurate. For example, Partnership property records did not include the condition or acquisition cost for all ten property items selected for audit. Additionally, Partnership did not maintain a master property record listing and, thus, was unable to reconcile the results of annual physical inventories to such records. According to Partnership management, subsequent to our audit inquiry, various changes had been made to Partnership's property controls, including maintaining condition and cost information for all applicable property items. A similar finding was noted in our report No. 2019-111 (Finding 19).

PSF Response: As noted above, PSF has since implemented changes to record condition and cost information for all applicable property. Moving forward, these "updated" property listings will be used for providing DCF property records.

Please let us know if you have any further questions, or if you would like for us to provide any documentation to support our responses on Finding 4.

Sincerely,

A handwritten signature in black ink, appearing to read "Ginger Griffeth".

Ginger Griffeth
President and CEO
Partnership for Strong Families

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October 20, 2023

Sherrill F. Norman
Audit General
Clause Denson Pepper Building, Suite G74
111 West Madison St.
Tallahassee, Florida 32399

RE: St. Johns County Board of County Commissioners Family Integrity Program Preliminary Audit Response

Dear Ms. Norman,

Please see the attached response to the Preliminary and Tentative Audit Findings and recommendations provided by your department resulting from your operational audit of the Department of Children and Families, Child Protective Investigations and Oversight and Administration of Community-Based Care Lead Agencies. Please do not hesitate to contact me with any further questions.

Sincerely,

Shawna A. Novak

Shawna A. Novak
Director
Health and Human Services
CEO, Family Integrity Program
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The St Johns County Board of County Commissioner’s Family Integrity Program received the Auditor General Report that was issued on September 19th 2023 concerning the audit of the Department of Children and Families, Child Protective Investigations and Oversight and Administration of Community-Based Care Lead Agencies. The Family Integrity Program was cited on the following:

- Finding # 2: CBC Case Management
- Finding # 3: FSFN Data Entry
- Finding # 4: FSFN Access Controls
- Finding # 6: CBC Property Records and Controls

The following is the Family Integrity Program’s response in regard to the above-mentioned findings and recommendations for improvement in these sighted areas.

Finding #2 was in regard to multiple Case Management operating procedures and activities surrounding case management data entry and the timely development and entry of child welfare services to families served. The areas reviewed included timely case transfer conferences, documented case transfers, documented case acceptance, timely FFA-O, Timely Impending Danger Safety Plan modifications, timely case plan, documented adoption progress, timely child face-to-face contact, timely unannounced visits, and timely parent/ guardian contact. Of the ten areas of focus, the agency had two areas in which there were no findings; this was in relation to timely face-to face contact with children and adoption processes. The remaining areas each had findings, although some areas weren’t as deficient as others. The agency has multiple policies in place regarding timeliness of data entry, which staff have been made aware of and have access to these policies via a shared drive. The agency plans to train staff again concerning the expectations of timely data entry, case management activity updates, and overall compliance of case related activities during upcoming staff meetings. Management of the case management units have been made aware of the findings and expectations and will be responsible for monitoring their case management staff’s progress and compliance.

Finding #3 was in regard to “FSFN Data Entry”. The audit concluded that the Family Integrity Program employees had entered 12 out of the 148 chronological notes and other entries into FSFN outside of the three working days following the event that needed to be documented. The Family Integrity Program’s Quality Assurance unit tracks “lag time” on a monthly basis and reports the findings to the agency’s management team. The “lag time” report that is generated in the Business Objects reporting site through FSFN only contains data on Home Visits with children. There are no further reports in the Business Objects reporting site that have data on other entries. At this time, the agency does not have access to additional data report technologies, although this is something that management will explore in the future, if it is deemed beneficial. Staff have been made aware of the expectation of data entry timeliness, although will be trained regarding the policy expectations at an upcoming staff meeting, as well as on an ongoing basis. Data entry delays have mainly been due to employee leave and human error.

Finding #4 was in regard to “FSFN Access Controls”. The audit concluded that the Family Integrity Program failed to terminate FSFN access on 4 out of 6 employees in a timely manner; the agency has record of providing the appropriate termination paperwork to DCF to remove access within a timely manner, although due to pending approvals and case assignments, these employees may not have been able to be terminated timely. The agency’s Security Representative is made aware of all employee terminations prior to that employee’s departure and is responsible for ensuring the termination request

is sent to the DCF Statewide Help Desk upon the day of that employee's departure. The Security Representative has been working with case management supervisors to ensure all pending work is completed prior to departure to ensure timely removal. Upon the employee leaving the agency, the Security Representative does "lock" the employee's access in FSFN, in the chance that the employee cannot be fully removed from FSFN. The employee would not have access to FSFN, despite still having a profile, once their profile is locked.

Finding #6 was in regard to "CBC Property Records and Controls". The audit concluded that the Family Integrity Program did not correctly record the serial number and the unique identifier (property number) for one of the six property item acquisitions (a tablet computer) selected for audit. Additionally, St. Johns overstated the total acquisition costs for three tablet computers and three sim cards by listing them as separate items in the property records with the same total costs. The agency's Administrative Assistant is responsible for adding all property obtained and keeping records internally of all property. A copy of the property records are provided to the agency's Contract and Finance Manager. The deficient areas appear to be employee error and ongoing inventory by two separate employees occurs bi-annually. Any discrepancies that appear during inventory audits will be reconciled immediately between the Administrative Coordinator, the CFO, and other management as needed.

In conclusion, the Family Integrity Program is aware of all the above listed findings and will continue to work toward compliance with all governing statutes, administrative codes and operative procedures. We are ensuring that the measures that have been and will be implemented will rectify the deficiencies found during the Auditor General's audit. Additional measures, policies, procedures, or activities will be developed on an ongoing need, as deemed necessary and appropriate as the agency moves toward compliance in these above-mentioned areas.