



**County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

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PHILIP L. BROWNING
Director

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Chief Deputy Director

June 10, 2016

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To: Supervisor Hilda L. Solis, Chair
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From: Philip L. Browning
Director

BOYS TOWN CALIFORNIA FISCAL COMPLIANCE ASSESSMENT

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Assessment of Boys Town California Group Home (the Group Home) on October 26, 2015. The Group Home has five licensed sites in Orange County and provides services to the County of Los Angeles DCFS placed children, Probation foster youth, and children from other counties. According to the Group Home's Program Statement, its stated purpose is "to provide services to children with quality care and services in a safe environment, which includes physical care, social and emotional support, education and workforce readiness, and order services to protect and enhance their growth and development."

At the time of the review, the Group Home had nine DCFS placed children in the Group Home. The placed children's average length of placement was 26 days and their average age was two.

SUMMARY

CAD conducted a Fiscal Compliance Assessment which included an agency-wide review of the Group Home's financial records: such as financial statements; bank statements; check register; and personnel files to determine the Group Home's compliance with the terms, conditions and requirements of the Group Home Contract, the Auditor-Controller

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Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State and County regulations and guidelines.

The Group Home was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures; and Payroll and Personnel.

REVIEW OF REPORT

On February 16, 2016, Omnaya Zaklama, DCFS CAD, held an exit conference with the Group Home Representative, Leslie Richard, Financial Officer. There were no findings.

A copy of this compliance report has been sent to the Auditor-Controller and Community Care Licensing.

If you have any questions, your staff may contact me or Aldo Marin, Board Relations Manager, at (213) 351-5530.

PLB:KR
LTI:dlf

Attachments

- c: Sachi A. Hamai, Chief Executive Officer
- Calvin C. Remington, Interim Chief Probation Officer
- John Naimo, Auditor-Controller
- Lawren Ramos, Executive Director, Boys Town California.
- Public Information Office
- Audit Committee
- Sybil Brand Commission
- Leonora Scott, Regional Manager, Community Care Licensing Division
- Lajuannah Hills, Regional Manager, Community Care Licensing Division

**BOYS TOWN CALIFORNIA
FISCAL COMPLIANCE ASSESSMENT REVIEW
FISCAL YEAR 2015 – 2016**

SCOPE OF REVIEW

The Fiscal Compliance Assessment included review of Boys Town California (the Group Home) financial records for the period of July 1, 2013 through October 31, 2015. Contracts Administration Division (CAD) reviewed the financial statements, bank statements, check register, and personnel files to determine Boys Town California's compliance with the terms, conditions and requirements of the Group Home contract, the Auditor-Controller Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State and County regulations and guidelines.

The on-site Fiscal Compliance Assessment review focused on five key areas of internal controls:

- Financial Overview,
- Loans, Advances and Investments,
- Board of Directors and Business Influence,
- Cash/Expenditures, and
- Payroll and Personnel.

The Group Home was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loan, Advances and Investments; Board of Directors, and Business Influence; Cash/Expenditures; and Payroll and Personnel.

PRIOR YEAR FISCAL COMPLIANCE ASSESSMENT FOLLOW-UP

CAD conducted a Fiscal Compliance Assessment of the Group Home in Fiscal Year (FY) 2014-2015 which resulted in five recommendations. CAD verified that the Group Home implemented all five recommendations.

NEXT FISCAL COMPLIANCE ASSESSMENT

The next Fiscal Compliance Assessment of the Group Home will be conducted in County FY 2016-2017.