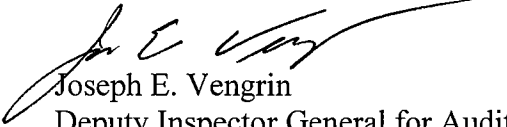


**MAY 14 2009**

TO: Maiso Bryant
Acting Commissioner
Administration on Children, Youth, and Families
Administration for Children and Families

FROM: 
Joseph E. Vengrin
Deputy Inspector General for Audit Services

SUBJECT: Review of Title IV-E Adoption Assistance Payments in Florida for the Period
October 1, 2004, Through September 30, 2007 (A-04-08-03523)

Attached is an advance copy of our final report on Florida's Title IV-E adoption assistance payments for Federal fiscal years 2005 through 2007. We will issue this report to the Florida Department of Children and Families (the State agency) within 5 business days. During the audit period, the State agency claimed approximately \$205.1 million (\$120.7 million Federal share) in Title IV-E adoption assistance payments.

Our objective was to determine whether the State agency complied with certain Federal requirements in claiming adoption assistance payments for Federal reimbursement.

For the period October 1, 2004, through September 30, 2007, the State agency complied with Federal requirements in claiming most adoption assistance payments for Federal reimbursement. Of the 200 payments in our sample, 182 complied with Federal requirements. However, the 18 remaining payments were unallowable because State records did not demonstrate that the payments met Federal reimbursement requirements. Based on our sample results, we estimated that for the audit period, the State agency claimed 35,323 unallowable payments totaling \$4,413,264 (Federal share). Although the State agency had internal controls that prevented unallowable payments in most cases, controls over eligibility documentation were not sufficient to detect documentation errors in all cases. The State agency recently took steps to improve these controls.

We recommend that the State agency:

- refund \$4,413,264 to the Federal Government,

- review payments claimed after the audit period on behalf of the 18 children identified in our review to ensure compliance with Federal requirements and repay any unallowable amounts, and
- use the results of this audit in staff education and quality assurance reviews to ensure compliance with Federal requirements in the future.

In its comments on our draft report, the State agency did not specifically address our first recommendation. With respect to our second and third recommendations, the State agency provided information on steps that it had taken or planned to take to implement the recommendations.

If you have any questions or comments about this report, please do not hesitate to call me, or your staff may contact Lori S. Pilcher, Assistant Inspector General for Grants, Internal Activities, and Information Technology Audits, at (202) 619-1175 or through e-mail at Lori.Pilcher@oig.hhs.gov, or Peter Barbera, Regional Inspector General for Audit Services, Region IV, at (404) 562-7750 or through e-mail at Peter.Barbera@oig.hhs.gov. Please refer to report number A-04-08-03523.

Attachment



DEPARTMENT OF HEALTH AND HUMAN SERVICES

Office of Inspector General
Office of Audit Services

REGION IV
61 Forsyth Street, S.W., Suite 3T41
Atlanta, Georgia 30303

MAY 20 2009

Report Number: A-04-08-03523

Mr. George H. Sheldon
Secretary
Florida Department of Children and Families
1317 Winewood Boulevard
Building 1, Room 202
Tallahassee, Florida 32399-0700

Dear Mr. Sheldon:

Enclosed is the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), final report entitled "Review of Title IV-E Adoption Assistance Payments in Florida for the Period October 1, 2004, Through September 30, 2007." We will forward a copy of this report to the HHS action official noted on the following page for review and any action deemed necessary.

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

Pursuant to the Freedom of Information Act, 5 U.S.C. § 552, OIG reports generally are made available to the public to the extent that information in the report is not subject to exemptions in the Act. Accordingly, this report will be posted on the Internet at <http://oig.hhs.gov>.

If you have any questions or comments about this report, please do not hesitate to call me, or contact John Drake, Audit Manager, at (404) 562-7755 or through e-mail at John.Drake@oig.hhs.gov. Please refer to report number A-04-08-03523 in all correspondence.

Sincerely,

A handwritten signature in cursive script that reads "Peter J. Barbera".

Peter J. Barbera
Regional Inspector General
for Audit Services

Enclosure

Direct Reply to HHS Action Official:

Ms. Carlis V. Williams
Regional Administrator, Region IV
Administration for Children and Families
U.S. Department of Health and Human Services
61 Forsyth Street, Suite 4M60
Atlanta, Georgia 30303-8909

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**REVIEW OF TITLE IV-E
ADOPTION ASSISTANCE
PAYMENTS IN FLORIDA FOR THE
PERIOD OCTOBER 1, 2004,
THROUGH SEPTEMBER 30, 2007**



Daniel R. Levinson
Inspector General

May 2009
A-04-08-03523

Office of Inspector General

<http://oig.hhs.gov>

The mission of the Office of Inspector General (OIG), as mandated by Public Law 95-452, as amended, is to protect the integrity of the Department of Health and Human Services (HHS) programs, as well as the health and welfare of beneficiaries served by those programs. This statutory mission is carried out through a nationwide network of audits, investigations, and inspections conducted by the following operating components:

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The Office of Audit Services (OAS) provides auditing services for HHS, either by conducting audits with its own audit resources or by overseeing audit work done by others. Audits examine the performance of HHS programs and/or its grantees and contractors in carrying out their respective responsibilities and are intended to provide independent assessments of HHS programs and operations. These assessments help reduce waste, abuse, and mismanagement and promote economy and efficiency throughout HHS.

Office of Evaluation and Inspections

The Office of Evaluation and Inspections (OEI) conducts national evaluations to provide HHS, Congress, and the public with timely, useful, and reliable information on significant issues. These evaluations focus on preventing fraud, waste, or abuse and promoting economy, efficiency, and effectiveness of departmental programs. To promote impact, OEI reports also present practical recommendations for improving program operations.

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The Office of Counsel to the Inspector General (OCIG) provides general legal services to OIG, rendering advice and opinions on HHS programs and operations and providing all legal support for OIG's internal operations. OCIG represents OIG in all civil and administrative fraud and abuse cases involving HHS programs, including False Claims Act, program exclusion, and civil monetary penalty cases. In connection with these cases, OCIG also negotiates and monitors corporate integrity agreements. OCIG renders advisory opinions, issues compliance program guidance, publishes fraud alerts, and provides other guidance to the health care industry concerning the anti-kickback statute and other OIG enforcement authorities.

Notices

THIS REPORT IS AVAILABLE TO THE PUBLIC
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Pursuant to the Freedom of Information Act, 5 U.S.C. § 552, Office of Inspector General reports generally are made available to the public to the extent that information in the report is not subject to exemptions in the Act.

OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

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

EXECUTIVE SUMMARY

BACKGROUND

Pursuant to Title IV-E of the Social Security Act, the Department of Health and Human Services, Administration for Children and Families (ACF), administers the adoption assistance program. The adoption assistance program provides Federal funds to States to facilitate the timely placement of children whose special needs or circumstances would otherwise make them difficult to place with adoptive families. Monthly adoption subsidies assist adoptive families with the care of eligible children.

In Florida, the Department of Children and Families (the State agency) is responsible for administering the Title IV-E adoption assistance program. During Federal fiscal years 2005 through 2007, the State agency claimed approximately \$205.1 million (\$120.7 million Federal share) in Title IV-E adoption assistance payments.

OBJECTIVE

Our objective was to determine whether the State agency complied with certain Federal requirements in claiming adoption assistance payments for Federal reimbursement.

SUMMARY OF FINDINGS

For the period October 1, 2004, through September 30, 2007, the State agency complied with Federal requirements in claiming most adoption assistance payments for Federal reimbursement. Of the 200 payments in our sample, 182 complied with Federal requirements. However, the 18 remaining payments were unallowable because State records did not demonstrate that the payments met Federal reimbursement requirements. Based on our sample results, we estimated that for the audit period, the State agency claimed 35,323 unallowable payments totaling \$4,413,264 (Federal share). Although the State agency had internal controls that prevented unallowable payments in most cases, controls over eligibility documentation were not sufficient to detect documentation errors in all cases. The State agency recently took steps to improve these controls.

RECOMMENDATIONS

We recommend that the State agency:

- refund \$4,413,264 to the Federal Government,
- review payments claimed after the audit period on behalf of the 18 children identified in our review to ensure compliance with Federal requirements and repay any unallowable amounts, and
- use the results of this audit in staff education and quality assurance reviews to ensure compliance with Federal requirements in the future.

STATE AGENCY COMMENTS

In its comments on our draft report, the State agency did not specifically address our first recommendation. With respect to our second and third recommendations, the State agency provided information on steps that it had taken or planned to take to implement the recommendations. The State agency's comments, excluding technical comments, are included as Appendix C.

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INTRODUCTION

BACKGROUND

Title IV-E Adoption Assistance Program

Pursuant to Title IV-E of the Social Security Act (the Act), the Department of Health and Human Services, Administration for Children and Families (ACF), administers the adoption assistance program. The adoption assistance program provides Federal funds to States to facilitate the timely placement of children whose special needs or circumstances would otherwise make them difficult to place with adoptive families. Monthly adoption subsidies assist adoptive families with the care of eligible children. Sections 471, 473, and 475 of the Act and 45 CFR § 1356 establish adoption assistance requirements, and ACF's "Child Welfare Policy Manual" provides guidance on these requirements.

A child may be eligible for Title IV-E adoption assistance if he or she:

1. meets Aid to Families with Dependent Children (AFDC) requirements (as in effect on July 16, 1996) at the time of removal from the home,
2. meets the requirements for Supplemental Security Income,
3. is the child of a minor parent in foster care, or
4. was previously eligible for Title IV-E adoption assistance.

A State must document a child's eligibility under one of these four categories for any adoption assistance payments to be eligible for Federal reimbursement. A State must also maintain other pertinent records, such as court records, adoption assistance agreements, evidence of criminal record checks, and birth certificates.

Adoption Assistance in Florida

In Florida, the Department of Children and Families (the State agency) is responsible for administering the Title IV-E adoption assistance program. To claim costs for Title IV-E reimbursement, the State agency submits a quarterly claim to the Federal Government.

In 1996, Florida mandated that the State agency establish pilot programs during State fiscal year (FY) 1996–1997 to privatize some child welfare services through contracts with community-based care organizations (CBC). The State agency continued transitioning work to CBCs statewide and transferring case records maintained by the State agency through 2007. CBCs are now responsible for adoption assistance case management services, and the State agency remains responsible for program oversight, training, and technical assistance.

During Federal FYs 2005 through 2007, the Federal share of Florida's adoption assistance payments ranged from 58.76 percent to 58.90 percent. The State agency claimed approximately

\$205.1 million (\$120.7 million Federal share) in Title IV-E adoption assistance payments on its Federal quarterly expenditure reports (ACF-IV-E-1) during that period.

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

Our objective was to determine whether the State agency complied with certain Federal requirements in claiming adoption assistance payments for Federal reimbursement.

Scope

We reviewed adoption assistance payments for which the State agency claimed Federal reimbursement during Federal FYs 2005 through 2007. We limited our review to 598,859 payments of \$265 or more totaling \$193,147,478. We reviewed the State agency's internal control structure related to claiming Federal financial participation for adoption assistance payments.

We performed fieldwork at the State agency in Tallahassee, Florida, from March through October 2008. We relied on the State agency to obtain all necessary documentation from CBCs throughout the State.

Methodology

To accomplish our objective, we:

- reviewed Federal and State laws, regulations, and guidance related to Federal adoption assistance payments;
- interviewed officials at the State agency to identify policies and procedures for establishing adoption assistance payment amounts, making periodic assistance payments to adoptive families, and maintaining adoption assistance records;
- reviewed the State agency's Federal quarterly expenditure reports for the audit period and traced the reported amounts to the State's accounting records for the first quarter of FY 2005;
- identified a sampling frame of 598,859 payments of \$265 or more totaling \$193,147,478; and
- selected a simple random sample of 200 payments totaling \$62,774 from the sampling frame. (See Appendix A for details on our sampling methodology.)

For each of the 200 sampled payments, we determined whether State records demonstrated that the payment met Federal reimbursement requirements. Specifically, we determined whether:

- the adopted child was under age 18 at the time of the payment or under age 21 with a mental or physical handicap that warranted continuation of assistance;
- the child was a U.S. citizen or qualified alien;
- the adoptive parents had not been convicted of a felony involving child abuse or neglect, spousal abuse, a crime against children (including pornography), or a crime involving violence;
- the State agency had checked a child abuse and neglect registry for information on any prospective adoptive parent before approving the placement of the child;
- the State agency had made a determination that the child should not be returned to the home of his or her parents;
- the child met one or more “special needs” criteria established by the State;¹
- the State agency had made reasonable efforts to place the child without providing Title IV-E adoption assistance;
- an adoption assistance agreement was signed and dated by all parties, and the agreement was executed prior to the child’s adoption;
- the payment amount specified in the adoption assistance agreement matched the payment that the State agency made;
- the amount of the adoption assistance payment did not exceed the foster care maintenance payment that would have been paid during the period if the child had been in a foster family home;
- there was no evidence that the adoptive parents were no longer legally responsible for the child or that the child was no longer receiving support from the adoptive parents; and
- the child fulfilled the requirements for at least one of the four adoption assistance eligibility categories.

We calculated the Federal share of unallowable payments in our sample using the rate applicable to the FY in which the payment was made. We then estimated, for the total sampling frame of 598,859 adoption assistance payments, the total number and dollar value of unallowable payments. (See Appendix B.)

¹In Florida, a “special needs” child must meet one or more of the following criteria: black or racially mixed heritage, 8 years of age or older, among siblings placed together for adoption, mentally retarded, emotionally handicapped, physically disabled, or clinically diagnosed with some other disability.

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

FINDINGS AND RECOMMENDATIONS

For the period October 1, 2004, through September 30, 2007, the State agency complied with Federal requirements in claiming most adoption assistance payments for Federal reimbursement. Of the 200 payments in our sample, 182 complied with Federal requirements. However, the 18 remaining payments were unallowable because State records did not demonstrate that the payments met Federal reimbursement requirements. Based on our sample results, we estimated that for the audit period, the State agency claimed 35,323 unallowable payments totaling \$4,413,264 (Federal share). Although the State agency had internal controls that prevented unallowable payments in most cases, controls over eligibility documentation were not sufficient to detect documentation errors in all cases. The State agency recently took steps to improve these controls.

FEDERAL REQUIREMENTS

Pursuant to 45 CFR § 92.42(a), grantees must maintain all financial and programmatic records, supporting documentation, statistical records, and other records that are reasonably considered as pertinent to program regulations or the grant agreement.

Section 475(3) of the Act states: “The term ‘adoption assistance agreement’ means a written agreement, binding on the parties to the agreement, between the State agency, other relevant agencies, and the prospective adoptive parents of a minor child which at a minimum . . . specifies the nature and amount of any payments, services, and assistance to be provided under such agreement” Pursuant to 45 CFR § 1356.40(b), the adoption assistance agreement for payments made under section 473(a)(2) must be signed and in effect at the time of or prior to the final decree of adoption, and a copy of the signed agreement must be given to each party.

Section 473(c) of the Act states: “For purposes of this section, a child shall not be considered a child with special needs unless . . . the State has determined that the child cannot or should not be returned to the home of his parents”

Pursuant to section 473(a)(2)(A)(i)(I)(aa) of the Act, a State may claim Federal funding for adoption assistance paid to an adoptive parent for an AFDC-eligible child if there is evidence that a judicial determination was made that the child’s continuation in the home from which he or she was removed would be contrary to the child’s welfare.

Section 471(a)(20)(A) of the Act states that unless a State elected to opt out of this requirement, the State must perform criminal record checks, including fingerprint-based checks of national crime information databases, for any prospective adoptive parent before the adoptive parent may be approved for placement of a child. Under 45 CFR § 1356.30(e), ACF requires “opt-out”

States to maintain documentation in the case file that verifies that “safety considerations with respect to the caretaker” were addressed.

PAYMENTS NOT ALLOWABLE FOR FEDERAL REIMBURSEMENT

Of the 200 payments in our sample, 18 were unallowable for Federal reimbursement:

- For seven payments (\$1,369 Federal share), the State agency did not provide an adoption assistance agreement that was signed and in effect at the time of the final adoption decree.
- For three payments (\$576 Federal share), a payment amount was not specified in the adoption assistance agreement.
- For two payments (\$10 Federal share), the payment amount in the adoption assistance agreement was less than the payment that the State agency made.
- For two payments (-\$37 Federal share), the payment amount in the adoption assistance agreement was greater than the payment that the State agency made.
- For one payment (\$179 Federal share), no adoption assistance agreement was in effect at the time of the final adoption decree, and no payment amount was specified in the adoption assistance agreement.
- For one payment (\$174 Federal share), the State agency did not document that the child could not or should not be returned to the home.
- For one payment (\$174 Federal share), the State agency did not provide a judicial determination that continuation in the home would be contrary to the child’s welfare, and no adoption assistance agreement was signed and in effect at the time of the final decree of adoption.
- For one payment (\$163 Federal share), the eligibility documentation did not show that the State agency had performed a criminal record check on the prospective adoptive parents, and the State agency was not able to provide other evidence that it had done so.

ADOPTION ASSISTANCE OVERPAYMENTS

From our sample of 200 payments, we identified 18 payments with errors amounting to \$2,608 (Federal share). Based on these findings, we estimated that the State agency claimed 35,323 payments totaling \$4,413,264 (Federal share) that were unallowable for Federal reimbursement. (See Appendix B for details of our estimates.)

CONTROLS OVER ELIGIBILITY DOCUMENTATION

Although the State agency had internal controls that prevented unallowable payments in most cases, controls over eligibility documentation were not sufficient to detect documentation errors in all cases, especially during the transition period when the State agency began contracting with CBCs to provide adoption services. Of the 18 unallowable payments in our sample, 17 were made on behalf of children whose adoptions occurred during this transition period.

Although CBCs are now responsible for case management services, the State agency remains responsible for program oversight, training, and technical assistance. Because of the State agency's inadequate oversight over eligibility documentation, some payments were not adequately documented.

The State agency recently established a new quality assurance review group that will test CBCs' case management practices for compliance with Federal rules governing adoption assistance payments claimed for Federal reimbursement.

RECOMMENDATIONS

We recommend that the State agency:

- refund \$4,413,264 to the Federal Government,
- review payments claimed after the audit period on behalf of the 18 children identified in our review to ensure compliance with Federal requirements and repay any unallowable amounts, and
- use the results of this audit in staff education and quality assurance reviews to ensure compliance with Federal requirements in the future.

STATE AGENCY COMMENTS

In its comments on our draft report, the State agency did not specifically address our first recommendation. With respect to our second and third recommendations, the State agency provided information on steps that it had taken or planned to take to implement the recommendations. The State agency's comments, excluding technical comments, are included as Appendix C.

APPENDIXES

SAMPLE DESIGN AND METHODOLOGY

POPULATION

The population consisted of Title IV-E adoption assistance payments made on behalf of adopted children in Florida for the period October 1, 2004, through September 30, 2007.

SAMPLING FRAME

To develop the sampling frame, we excluded from the population recoupments, negative payment adjustments, and payments less than \$265. The resulting sampling frame consisted of 598,859 payments totaling \$193,147,478.

Each record in the sampling frame contained a child identifier number and a payment made for the audit period. The payments consisted of commingled Federal and State funds.

SAMPLE UNIT

The sample unit was a payment.

SAMPLE DESIGN

We used a simple random sample.

SAMPLE SIZE

We selected a sample of 200 payments.

SOURCE OF RANDOM NUMBERS

We used the Office of Inspector General (OIG), Office of Audit Services (OAS), statistical software to generate the random numbers for our sample.

METHOD OF SELECTING SAMPLE ITEMS

We consecutively numbered the sample units in the frame from 1 to 598,859. After generating 200 random numbers, we selected the corresponding frame items.

TREATMENT OF MISSING SAMPLE ITEMS

If the State agency was unable to produce necessary documentation to support an eligibility determination, we considered the sample item an unallowable payment.

ESTIMATION METHODOLOGY

We used the OIG, OAS, statistical software to estimate the number and dollar value of unallowable payments in the sampling frame.

SAMPLE RESULTS AND ESTIMATES

Sample Results

Frame Size	Value of Frame	Sample Size	Value of Sample	Number of Unallowable Payments	Value of Unallowable Payments (Federal Share)
598,859	\$193,147,478	200	\$62,774	18	\$2,608

Estimated Unallowable Payments
(Limits calculated for a 90-percent confidence interval)

	Estimated Number of Unallowable Payments	Estimated Dollar Value of Unallowable Payments (Federal Share)
Point estimate	53,897	\$7,809,996
Lower limit	35,323	\$4,413,264
Upper limit	78,170	\$11,206,729



State of Florida
Department of Children and Families

Charlie Crist
Governor

George H. Sheldon
Secretary

March 19, 2009

Mr. Peter J. Barbera
Regional Inspector General for Audit Services
Department of Health and Human Services
Office of Inspector General
61 Forsyth Street, S.W., Suite 3T41
Atlanta, Georgia 30303

Dear Mr. Barbera:

Thank you for the opportunity to comment on the February 17, 2009, draft report number A-04-08-03523, entitled "Review of Title IV-E Adoption Assistance Payments in Florida for the Period October 1, 2004, Through September 30, 2007."

Office of Inspector General Note – We have removed the State's technical comments.

We offer the following in response to the three recommendations in the draft report:

- Refund \$4,413,264 to the Federal Government.

Response: Of the 200 payments sampled for the three year audit period, Florida appropriately claimed 182 or 91% of the sample. We offer no additional comment at this time on the recommendation.

- Review payments claimed after the audit period on behalf of the 18 children identified in our review to ensure compliance with federal requirements and repay any unallowable amounts.

1317 Winewood Boulevard, Tallahassee, Florida 32399-0700

Mission: Protect the Vulnerable, Promote Strong and Economically Self-Sufficient Families, and Advance Personal and Family Recovery and Resiliency

Mr. Peter J. Barbera
March 19, 2009
Page 2

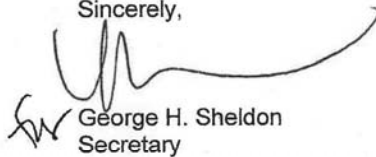
Response: The Department issued instructions to review the cases of the 18 children and to make necessary adjustments to claims. The Office of Family Safety is tracking the adjustments. We will complete our review by April 30, 2009, and make appropriate adjustments to our claim.

- Use the results of this audit in staff education and quality assurance reviews to ensure compliance with federal requirements in the future.

Response: The Department recently put into operation its re-designed quality assurance process for federal funding. The revised process uses both analytic and case file reviews. Also, we are using the audit findings, as well as our quality assurance findings, to enhance technical assistance and training on federal funding eligibility and claiming.

If you have any questions or need additional information about these comments, please do not hesitate to contact Sallie Bond, Supervisor of Interagency Management, Office of Family Safety, at (850) 922-0419, or through electronic mail at Sallie_Bond@dcf.state.fl.us.

Sincerely,


George H. Sheldon
Secretary