

AUDIT REPORT

Astor Services for Children and Families

January 1, 2015 – December 31, 2015

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Comptroller's Summary

Background

Astor Services for Children and Families (Astor) is a not-for-profit child care agency serving emotionally disturbed and mentally ill children, adolescents and their families throughout New York State. Early childhood development programs, community based mental health programs, residential treatment programs, educational and clinical services are some of the services provided to these individuals in Dutchess County. Additional information is on their website: www.Astorservices.org.

Audit Scope, Objective and Methodology

Dutchess County contracts provided a total of \$7,170,040.73 in funding for calendar year 2015. An audit was conducted of Astor for the period January 1, 2015 through December 31, 2015. The contracts were under the auspices of the Dutchess County Departments of Behavioral and Community Health(DBCH), Dutchess County Department of Community and Family Services(DCFS), Office of Probation and Community Corrections (Probation). Exhibit 1 is a listing of contracts, programs and funding.

We reviewed each department's claims and respective review processes. Program financials were reviewed. In addition, we randomly selected payments to test department review processes.

Summary of Findings

- Billings were up to date and no discrepancies were found for the payments reviewed for the DCFS and Probation contract funding.
- Tentative funds due back to Dutchess County for the Mental Health funding were being pursued by the Dutchess County Department of Behavioral and Community Health.

Detailed Findings

General Accounting and Separation of Duties

The Chief Fiscal Officer and Controller are responsible for the agency's general oversight of financial operations. Program Directors provide additional oversight. A Certified Public Accountant provided an independent audit.

Personnel services charged to various contracts were compared to W-2s and no discrepancies were found.

Funding and the program financials were reviewed and no discrepancies were noted.

Contract Review by Department

Department of Community and Family Services

Contract #13-0150 - provided intensive home based family preservation services to families who were at risk of placing children in foster care. Family training, therapy and behavior modification were provided. The term of the contract was April 1, 2015 to March 31, 2016.

The contract provided for a per diem rate of \$110 per family per day for each day an eligible crisis services family was open to services and \$50 per family per day for each day an eligible intensive case management family was open to services. These rates were set by the Dutchess County Department of Community and Family Services. The total contract amount of \$622,599 was claimed and paid.

Statistics: The agency reported 111 families had received intensive case management services and they did not track the number of families that received crisis services.

OBSERVATION - Method of payment for this program was changed in contract# 13-0150-12/13-SS-A5 to equal monthly payments for the term 4/1/2016 – 12/31/2016.

Contract #11-0226- DCFS provided funding for an Enhanced Coordinated Children’s Services Initiative (ECCSI), a multi-agency project designed to create a comprehensive system of care for the early childhood population and youth who are at risk for out of home placement due to emotional or behavioral concerns. The mission of the ECCSI is to provide a strength-based, voluntary process by which families are offered an opportunity to receive community-based support and connection, thus reducing the reliance on the social services system. ECCSI services were provided by Astor, at an Astor location or in the field in families’ homes with total contract funding of \$159,671. This contract also provided an additional \$10,000 in funding to provide a Qualified Health Professional with substantial Clinical Experience with Adolescents and Families to be a member of the Collaborative Solutions Team which is primarily funded by Probation. The term of this contract was January 1, 2015 to December 31, 2015.

Contract budget and claim payments for the Enhanced Coordinated Children’s Services Initiative were as follows:

	2015 Budget	2015 Claim
Personnel	\$112,446.00	\$91,995.46
Fringe Benefits	34,858.00	33,510.43
Equipment Rentals - Vehicles	1,884.00	1,884.00
Supplies	886.00	856.00
Other Expenses	1,190.00	1,190.00
C/A	<u>8,407.00</u>	<u>8,407.04</u>
Total	<u>\$159,671.00</u>	<u>\$137,842.93</u>

The contract budget and claim payments for the Qualified Health Professional for the Collaborative Solutions team were as follows:

	2015 Budget	2015 Claim
Personnel	\$8,000.00	\$8,000.00
Fringe Benefits	<u>2,000.00</u>	<u>2,000.00</u>
Total	<u>\$10,000.00</u>	<u>\$10,000.00</u>

Statistics: The ECCSI provided services for 38 individuals for the calendar year 2015 as reported by the agency.

Contract #13-0281 - DCFS provides funding for two types of Foster Care programs: Residential Treatment Center (RTC) and Therapeutic Foster Boarding Home.

The Residential Treatment Center provides 24-hour care and treatment for children 5 to 13 years of age, diagnosed with behavioral health challenges or mental illness. The children live in four groups which are maintained as family-like atmospheres as much as possible. The goal of the RTC is to return the children to their families and communities or discharge them to a less restrictive setting.

Therapeutic foster boarding homes provide mental health treatment for emotionally disturbed children, ages 2 to 21, in the care of specially trained foster parents within a therapeutic home environment. The program also provides related services to the natural parents of the children in order to avoid placing the children in a more restrictive treatment setting. Contract terms, July 1, 2014 to June 30, 2015 and July 1, 2015 to June 30, 2016 were reviewed.

Total payments to the Foster Care programs for maintenance, medical and tuition reimbursement for calendar year 2015 were as follows:

	Maintenance	Medical	Tuition
2015 Totals	\$2,018,762.63	\$911,189.00	\$294,057.40

Foster Care program funding was provided for maintenance, medical and education services at the following rates set by the New York State Office of Children and Families:

July 1, 2014 – June 30, 2015

	Maintenance	Medical	Tuition
Residential Treatment Facility (RTC)	\$597.10		\$205.46
RTC "Hard To Place"	\$308.24	\$134.66	
Therapeutic Foster Boarding Home	\$69.07	\$42.61	

July 1, 2015 – June 30, 2016

	Maintenance	Medical	Tuition
Residential Treatment Facility(RTC)	\$597.10		\$211.17
RTC "Hard To Place"	\$327.09	\$146.84	
Therapeutic Foster Boarding Home	\$71.75	\$43.24	

Statistics: The agency reported the total number of billed days of care for the Foster Care Program as follows:

July 1, 2014 – June 30, 2015

	Maintenance	Medical	Tuition
Residential Treatment Facility	7,133		10,784
RTC "Hard To Place"	15,701	15,606	
Therapeutic Foster Boarding Home	19,341	18,343	

July 1, 2015 – June 30, 2016

	Maintenance	Medical	Tuition
Residential Treatment Facility	7,064		10,786
RTC "Hard To Place"	15,683	15,603	
Therapeutic Foster Boarding Home	18,924	17,774	

Contract #14-0281 DCFS provided family court evaluation services through a multi-disciplinary professional mental health team comprised of a Family Court coordinator, psychiatric social workers and a clinical psychologist. Typically, there were 2 types of evaluations paid for by the County: a mental health/psychological evaluation and a sex offender clinical assessment. The contract term was January 1, 2015 – December 31, 2015 and the total contracted amount was \$170,000. The amount claimed and paid for 2015 was \$77,350.

Statistics: The agency reported the multi-disciplinary professional mental health team evaluated 139 individuals.

Office of Probation and Community Corrections

Contract #12-0046 has been in effect since 2012 and subsequently amended each year to provide funding for Astor's services to the Collaborative Solutions Team. Attached to the Dutchess County Office of Probation and Community Corrections, the Collaborative Solutions Team is supported by a community coalition of critical stakeholders, which meet regularly to further the mission of efficacious early intervention in the lives of the Dutchess County youth at risk of entering the juvenile justice and criminal justice systems. Contract Amendment 3 was for the term January 1, 2015 to December 31, 2015.

Contract budget and claim payments are listed below.

	2015 Budget	2015 Claim
Personnel	\$52,722	\$52,722
Fringe Benefits	24,771	24,771
Travel	972	972
Other Expenses	2,026	2,026
Central Administration	<u>1,834</u>	<u>1,834</u>
Total	<u>\$82,325</u>	<u>\$82,325</u>

Statistics: The Office of Probation and Community Corrections reported the Collaborative Solutions Team provided screening and assessment services to 192 high risk youths.

Contract #13-0049 provided a Licensed Clinical Social Worker (LCSW) to work with Probation Officers who have a caseload of high risk youth. The LCSW worked at the Office of Probation and Community Corrections with the Probation Officer to handle all tasks associated with developing and initiating vocational education referrals and summer employment programs for high risk youth. The term of the contract was January 1, 2015 to December 31, 2015. The total amount of this contract was claimed and paid. Contract budget and claim payments follow:

	2015 Budget	2015 Claim
Personnel	\$52,261	\$52,261
Fringe Benefits	16,401	16,401
Travel	620	620
Central Administration	6,331	6,331
Other Expenses	<u>2,576</u>	<u>2,576</u>
Total	<u>\$78,189</u>	<u>\$78,189</u>

Statistics: The Licensed Clinical Social Worker provided direct services to 62 high risk youths as reported by the Office of Probation and Community Corrections.

DBCH - Pre-School Programs

Contracts 09-0412 & 15-0169 provided for pre-school special education for youths 3-5 years of age. Integrated Classes, Special Behavioral Classes and Day Treatment were part of the mandated programs Astor provided for the County. Rates are set by the New York State Education Department.

The term of contract # 09-0412 was July 1, 2014 – June 30, 2015 and the term of contract # 15-0169 was July 1, 2015 – June 30, 2016. The contracted amount for each term was \$2,000,000 for a total of \$4,000,000 for the two school years. The amounts claimed and paid for January, 2015 – December, 2015 are as follows:

	09-0412 Jan-June 2015	15-0169 July-Dec 2015	Claimed and Paid
Tuition	\$815,150.30	\$708,083.47	\$1,523,233.77
Evaluations	34,698.00	27,444.00	62,142.00
Related Services	<u>1,750.00</u>	<u>600.00</u>	<u>2,350.00</u>
Total Claimed	<u>\$851,598.30</u>	<u>\$736,127.47</u>	<u>\$1,587,725.77</u>

Below is a listing of the number of children served and the total care days. Summer school consists of 30 days during the months of July and August; the school year consists of 180 days during the months of September to June.

<u>Description</u>	<u>Program</u>	<u>2014 -2015 School Year</u>	<u>2015 -2016 School Year</u>
Number of Children	Pre School Special Class	80	92
Number of Children	Pre School Integrated Special Class	2	1
	Evaluations	105	131

DBCH - Mental Health Programs

Contract #11-0252 provided mental health treatment services that were accessible, comprehensive, cost-effective and responsive to the needs of children, adolescents and their families. Funding was provided through the New York State Office of Mental Health (NYS OMH). The contract maximum was \$1,430,212. Payments totaling \$1,350,000 were made to the agency. The Department of Mental Hygiene has presented a tentative reconciliation for 2015 as follows based on the funding letter received from NYS OMH:

<u>FUNDING CODE</u>	<u>OMH FUNDED</u>	<u>CLAIMED</u>	<u>Allowable Claim</u>
034K	\$ 163,844.00	\$ 113,246.00	\$ 113,246.00
039Q	39,421.00	17,809.00	17,809.00
046A	65,584.00	56,220.00	56,220.00
046G	458,980.00	429,898.00	429,898.00
046L	44,428.00	44,428.00	44,428.00
200	484,646.00	462,208.00	462,208.00
965	<u>11,554.00</u>	<u>5,477.00</u>	<u>5,477.00</u>
	\$ 1,268,457.00	\$ 1,129,286.00	\$ 1,129,286.00
Sub-Contract			
Funding	<u>\$ 160,000.00</u>	<u>\$ 160,000.00</u>	<u>\$ 160,000.00</u>
Total	<u>\$ 1,428,457.00</u>	<u>\$ 1,289,286.00</u>	<u>\$ 1,289,286.00</u>

Payable Claims for Year 2015	\$ 1,289,286.00
Payments through December 2015	<u>\$ 1,350,000.00</u>
Due to (from) Agency	<u>\$ (60,714.00)</u>

Expenses as shown on the agency's Consolidated Fiscal Report for the contract year 2015 for the above contract are listed below:

EXPENSES	2015 AMOUNT
Personal Services	\$2,868,505
Vacation Leave Accruals	-1,942
Fringe Benefits	1,025,663
Other Than Personal Services	699,352
Equipment Provider Paid	62,484
Property Provider Paid	229,517
Agency Administration	<u>648,265</u>
Total Expenses	<u>\$5,531,844</u>
REVENUES	
Participant Fees	\$179,401
Medicaid	1,285,550
Other Third Parties	1,891,691
State Grants	307,843
Other	48,811
Total Approved Deficit Funding	1,665,007
Non-Funded	<u>153,541</u>
Total Gross Revenue	<u>\$5,531,844</u>

Exhibit 1

	Contract Term	Contract Amount	Dutchess County Funding	New York State Funding	Federal Funding	Total Paid to Agency For 2015
Health Dept- Preschool Program						
Contract #09-0412	7/2014-6/2015	\$2,000,000	35%	40-60%	1-20%	\$1,587,725.77
Contract #15-0169	7/2015-6/2016	\$2,000,000				
Department of Social Services						
Contract #11-0226 ECCSI Psychologist for CST	1/2015-12/2015	\$159,671 \$10,000	38%	62%		\$137,842.93 \$10,000.00
Contract #13-0150	4/2015-3/2016	\$622,599	38%	62%		\$622,599.00*
Contract #13-0281 A1 A2	7/2014-6/2015 7/2015-6/2016	\$1,500,000 \$3,000,000	38%	62%		\$3,224,009.03
Contract #14-0281	1/2015-12/2015	\$170,000	38%	62%		\$77,350.00
Probation Department						
Contract #12-0046	1/2015-12/2015	\$82,325	3%	97%		\$82,325.00
Contract #13-0049	1/2015-12/2015	\$78,189		100%		\$78,189.00
Mental Hygiene						
Contract #11-0252	1/2015-12/2015	\$1,430,212		100%		\$1,350,000.00
Totals		<u>\$11,052,996</u>				<u>\$7,170,040.73</u>

++++Funding was identified by County departments and contract information

*All funds were claimed as of October, 2015.