

AUDIT REPORT

Child Abuse Prevention Center, Inc.

April 1, 2014 – December 31, 2015

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Organization

The Child Abuse Prevention Center, Inc. partners with local schools, law enforcement agencies, the Dutchess County Department of Planning and Development and the Dutchess County Department of Community and Family Services to protect our children, advocate on their behalf and educate the community on how to prevent abuse. The Center provides a variety of services to the community, ranging from aid to individuals who have encountered child abuse and neglect, to services that provide prevention of such abuse and neglect.

Audit Scope

The audit was performed for the period April 1, 2014 through March 31, 2016. Child Abuse Prevention Center, Inc. had funding for 6 programs with Dutchess County during this time period.

DCFS Div. of Youth Services	Personal Safety Program	1/1/2015-12/31/2015	\$14,500
Dept of Planning & Dev.	Human Trafficking Research - Training & Infrastructure Project	4/1/2015-3/31/2016	\$25,000
Dept of Planning & Dev.	Personal Safety Program	4/1/2014-3/31/2015	\$10,000
Dept of Planning & Dev.	Personal Safety Program	4/1/2015-3/31/2016	\$10,000
Dept of Planning & Dev.	Teen Parenting Program	3/1/2015-2/29/2016	\$8,656
Dept of Comm. & Family Svc	Special Needs Parenting Program	1/1/2015-12/31/2015	\$69,000
Dept of Comm. & Family Svc	Parent Empowerment Program/Community Education	1/1/2015-12/31/2015	\$178,147
Dept of Comm. & Family Svc	Human Trafficking (Safe Harbor)	4/1/2015-12/31/2015	\$96,886
Dept of Comm. & Family Svc	Child Advocacy Center	1/1/2015-12/31/2015	\$19,180

General Finding

Records were found to be in good order.

Detailed Findings

Banking

Observations: All county money was deposited timely. The bank reconciliations were completed promptly.

Finding: The agency indicated the treasurer reviewed the bank reconciliations; however there was no written attestation indicating review.

Recommendation: At the time of review, the treasurer should initial or sign attesting to review of the bank reconciliation.

Payroll

The agency has a payroll service for the preparation of payroll and tax filings. Total agency W-2's reported \$606,825.75 in 2015. The total amount claimed to Dutchess County and paid to the agency was \$263,352.84.

Documents reviewed included claims, W-2s and New York State and Federal quarterly tax return filings.

Observations:

- ❖ Claimed salary amounts were within W-2 reported salary amounts.

1099's

1099's were reviewed for consultant services in 2015. There were no discrepancies.

Other Expenses

Other expenses reviewed included mileage, media, client costs and training. Invoices and claim documents were reviewed and no discrepancies were found.

Other Records Reviewed

We reviewed the 2014 audited consolidated financial statements, NYS Annual Filing for Charitable Organizations (CHAR500), Board Minutes and the Return of Organization Exempt from Income Tax Form 990.

Observations: The 2015 audited financial statements and Federal IRS Form 990 completion was scheduled for late July 2016.

Programs with County Contracts

Personal Safety Program

The Contractor provided classroom presentations to children in grades Pre-K to 6 to teach safety skills with a special emphasis on sexual abuse prevention. Older children also learned internet safety. Parents learned strategies on how to keep their children safe. Teachers were trained in identifying and reporting child abuse and neglect. This program utilized the Second Step Child Protection curriculum.

Program Outcomes:

	Proposed	Reported
Children to receive knowledge of Personal Safety (keeping safe from and knowing how to report sexual abuse	9,000	13,637-Dutchess
Percentage of children who will show an improvement in knowledge gained from the completion of instruction	85%	86%
Teachers to receive knowledge on how to recognize and report child abuse and neglect.	250	1,275-Dutchess
Parents who will receive information on how to talk with their children about sexual abuse prevention techniques.	120	208-Dutchess
Number of volunteers who will be used to bring the personal safety message	10	10

Contract 14-0191-12/14-YB-A1 Personal Safety Program

The county contract for the time period January 1, 2015 – December 31, 2015 amounting to \$14,500 was reviewed. All funds paid by the County were 100% funded by the New York State Office of Children and Family Services. Payment requests totaled \$14,500 for the time period.

Division of Youth Services payments for the program follows:

	2015 EXPENSES	TOTAL
Personnel Services		\$13,000
Fringe Benefits		1,500
		<hr/> \$14,500

Contract 14-0303-3/15-PL Personal Safety Program

The county contract for the time period April 1, 2014-March 31, 2015 amounting to \$10,000 was reviewed. The program was 100% funded by Dutchess County. Payment requests totaled \$10,000 for the time period. Department of Planning and Development payments for the program were as follows:

2015 EXPENSES	TOTAL
Personnel Services	\$9,000
Fringe Benefits	1,000
	\$10,000

Contract 15-0326-3/16-PL Personal Safety Program

The county contract for the time period April 1, 2015 – March 31, 2016 amounting to \$10,000 was reviewed. The program was 100% funded by Dutchess County. The contract Scope of Services includes continuing the Personal Safety Program designed to educate young children on strategies to overcome and prevent bullying. Payment requests totaled \$10,000 for the time period.

Department of Planning and Development payments for the program were as follows:

2015 EXPENSES	TOTAL
Personnel Services	\$8,620
Fringe Benefits	1,380
	\$10,000

Special Needs/Parent Empowerment/Community Education Parenting Programs

Special Needs Parenting Program - Case Managers provided education classes and weekly home visits to parents with developmental disabilities who were pregnant or parenting children. The Nurturing Parent Curriculum was used to assist special needs parents with basic parenting skills that would reduce the risk of child abuse and enable the parents to raise healthy children. Other ongoing needs were met with household goods, food and child development toys, books, etc.

Parent Empowerment/Community Education Programs - The contractor provides staffing and support, to coordinate and facilitate parent education classes for parents who are at risk of abusing and or neglecting their children or who have already abused or neglected their children. The program uses the Nurturing Skills for Families, an evidence based program. The parenting classes provide information, resources and referrals. The contractor will coordinate and assure the provision of community education on child abuse and neglect and will offer Mandated Reporter Trainings per New York State Department of Education approval.

Program Outcomes:

Target	Actual
At least 40 special needs parents will be served during the year All 40 parents will attend weekly parenting classes 102 children will be served	Home visits provided - 1,590 Parents served - 69 Children served - 93
2,100 individuals will be served in the Parent Empowerment Program	Parents served - 1,893 Children served - 2,807
250 individuals will be served in the Community Education Program	Individuals served - 170

Contract 11-0047-12/11-SS-A4 Special Needs/Parent Empowerment/Community Education Programs

The county contract for the period January 1, 2015-December 31, 2015 amounting to \$247,147 was reviewed. The programs were 62% funded by the New York State Office of Children and Family Services and 38% funded

by Dutchess County. Payment requests totaled \$247,147.

Department Of Community and Family Services Payments for the Special Needs Parenting Program were as follows:

	2015 EXPENSES	TOTAL
Personnel Services		\$55,700
Fringe Benefits		11,560
Occupancy		1,740
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		\$69,000

Department of Community and Family Services Payments for the Parent Empowerment/Community Education Programs were as follows:

	2015 EXPENSES	TOTAL
Personnel Services		\$125,421.82
Fringe Benefits		26,336.49
Travel		3,323.43
Supplies		4,163.71
Insurance		2,268.48
Occupancy		9,157.43
Other Operating Expenses		7,475.64
		<hr/>
		\$178,147.00

Teen Parenting Program

Case Managers utilized the evidence based Nurturing Skills for Teen Parents curriculum, which is specific to the needs of pregnant and parenting teens. Individuals attended weekly classes and benefited from home visitation and other case management services.

Program Outcomes:

Target	Actual
Pregnant and parenting clients to participate in Nurturing Parent Curriculum – 15	Teens served – 71
Pregnant and parenting clients to increase knowledge of child development, positive discipline, and general parenting skills – 11	Children served – 58
Pregnant and parenting clients able to plan for the future and move towards self-sufficiency - 14	Homes visited - 499

Contract 15-0428-2/16-PL Teen Parenting Program

The county contract for the period March 1, 2015 – February 29, 2016 amounting to \$8,656 was reviewed. This contract is 100% federally funded under the Community Development Block Grant (CDBG) Program. Payment requests totaled \$8,656.

Department of Planning and Development payments for the program were as follows:

	2015 EXPENSES	TOTAL
Personnel Services		\$7,721
Fringe Benefits		935
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		\$8,656

Human Trafficking

The Center for the Prevention of Child Abuse (CPCA) and the Department of Community and Family Services (DCFS) provide case management, emergency services, support and referrals for victims of human trafficking. The Dutchess County Task Force Against Human Trafficking, as part of the CPCA, partners with other agencies

to address human trafficking by providing education and prevention information to the community and raising awareness. The CPCA also contracted with Dutchess County to implement a training series for community professionals for recognizing and responding to human trafficking victims.

Program Outcomes:

	Proposed	Reported
Victims of Human Trafficking will be provided services in D.C.	25	15
Training and educational session to be held in Dutchess County	20	16
Community professionals to be trained to recognize and respond for victims of HT	125	296
Service providers & other community members who will gain knowledge and know where to call for needed services	200	233

Contract 15-0404-12/15-SS-A1 Human Trafficking (Safe Harbor) Program

The county contract for the period April 1, 2015 – December 31, 2015 amounting to \$96,886 was reviewed. All funds paid by the County were 100% funded by the New York State Office of Children and Family Services. Payment requests totaled \$96,885.

Department of Community and Family Services payments for the program were as follows:

2015 EXPENSES	TOTAL
Personnel Services	\$16,201.00
Fringe Benefits	3,726.23
Equipment Purchase	315.00
Staff Training	5,000.00
Housing	9,064.33
Hotline	5,000.00
Other Operating Expenses	57,578.44
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	\$96,885.00

Contract 15-0326-3/16-PL Human Trafficking Research, Training & Infrastructure Project

The county contract for the period April 1, 2015 – March 31, 2016 amounting to \$25,000 was reviewed. Program was 100% funded by Dutchess County. Payment requests totaled \$20,194.

Department of Planning and Development payments for the program were as follows:

2015-2016 EXPENSES	TOTAL
Personnel Services	\$3,624
Fringe Benefits	798
Contractual/Consulting Services	15,200
Supplies	572
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	\$20,194

Child Advocacy Center Program

The contractor coordinated joint investigations of alleged child abuse and neglect between the Dutchess County CPS Staff and the appropriate law enforcement entity. Staff conducting the joint investigations would have full use of the Child Advocacy Center (CAC). This coordinated response reduced the trauma to the child victim and enhanced prosecution.

Program Outcomes:

In 2015, 820 unduplicated children were served by the CAC Team. The CAC was seeing an average of 68

children per month.

Contract 15-0337-12/15-SS Child Advocacy Center Program

The county contract for the period January 1, 2015 – December 31, 2015 amounting to \$19,180 was reviewed. The program was 62% funded by the New York State Office of Children and Family Services and 38% funded by Dutchess County. Payment requests totaled \$19,180.

Department of Community and Family Services payments for the program were as follows:

	2015 EXPENSES	TOTAL
Personnel Services		\$17,089
Fringe Benefits		2,091
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		\$19,180