Child Abuse Prevention Center Inc.

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Comptroller's Summary

Background

The Child Abuse Prevention Center, Inc. is a not-for-profit corporation, whose mission is to reduce the incidence of child abuse and neglect by providing education, prevention and intervention services throughout Dutchess County. Additional information is available on the website: http://www.preventchildabusedutchess.org/

Audit Scope, Objective and Methodology

The audit of the Child Abuse Prevention Center (CAPC) was conducted for the period of January 1, 2007 through December 31, 2007. In 2007, the agency's unaudited financial statements reported expenses totaling $772,766.36 and a net revenue of $45,418.94. Dutchess County reimbursements for 2007 expenses amounted to $462,164.19 and were provided by the following Dutchess County departments:

Department	Contract #	Term	Budgeted	Payments for 2007*	
Social Services	03-0410 SS A9	1/1/07-12/31/07	$121,910.00	$121,910.00	
Social Services	04-0478 SS A4	1/1/07-12/31/07	$50,000.00	$50,000.00	
Social Services	06-0130 SS A1	1/1/07-12/31/07	$207,300.00	$207,300.00	
Youth Bureau	05-0120 YB A2	1/1/07-12/31/07	$23,000.00	$23,000.00	
Youth Bureau	05-0121 YB A2	1/1/07-12/31/07	$39,416.00	$39,416.00	
Planning	06-0365 PL	3/1/06-2/28/07	$15,000.00	$4,930.59	
Planning	07-0324 PL	3/1/07-2/29/08	$17,000.00	$15,607.60	**
TOTALS			$473,626.00	$462,164.19	

*See Addendum 1 for detail of the 2007 claims and payments.

** This contract was paid in full as of April 2008 for 1/1/08-2/29/08 claims.

The audit included a review of:

- CAPC's processes for billing to the county
- Internal controls regarding the handling of funds
- Agency ledgers, contracts, bank reconciliations, federal and state tax returns, 1099's, payroll records, and original supporting documentation

Summary of Findings

Salaries claimed by CAPC to Youth Bureau contracts were overclaimed by $3,635.02. Internal controls regarding cash handling and the review of claiming processes should be improved.

Detailed Findings

Contracts

The Dutchess County contract claims for 2007 were reviewed. See Addendum 1 for claiming and payment detail of County contracts.

Revenues

Payments totaling $462,164.19 from Dutchess County were traced to the cash receipts journal, bank deposit slips, bank statements and detail ledger. Deposits were made in a timely manner. Payments were recorded in the appropriate revenue accounts.

Expenses

Salaries & Fringe

Payroll records including W-2's, journal entries, cancelled checks, state and federal quarterly tax reports were reviewed. Salary and fringe allocations and procedures were also reviewed. The bookkeeper stated claims were made based on the available funding in the contract budget for personnel rather than the actual time worked. Fringe was claimed at 20% of salaries.

Findings:

A distribution of salaries claimed to all county contracts was compared to the agency's W-2's and revealed overages totaling $3,029.18. The corresponding fringe for these salaries resulted in an overclaim of $605.84. While the agency maintained records for personnel by activity, claims were made based on budgets resulting in overclaims to the Youth Bureau contract as shown below:

Contract #05-0121-12/05 YB A2:
Child Advocacy Center Program (CAC)

	Salaries: $2,548.04	
	Fringe: $ 509.61	
Total CAC Over Claimed:		$3,057.65

Contract #05-0121-12/05 YB A2:
Personal Safety Program (PSP)

	Salaries: $ 481.14	
	Fringe: $ 96.23	
Total PSP Over Claimed:		$ 577.37
Grand Total Over Claimed:		**$3,635.02**

The agency confirmed the overages during the audit.

Recommendation:
The CAPC must reimburse the Youth Bureau $3,635.02. In addition, procedures should be implemented to prevent overclaiming.

Other Expenses
A selection of expenses for consulting, materials and supplies, conferences and training, and occupancy were reviewed. Documentation reviewed included: invoices, journal entries and cancelled checks. In addition, the agency's procedures for obtaining W-9s and 1099 issuance were reviewed. No discrepancies were noted.

Internal Controls and Cash Handling

Bank Statements
The CAPC maintains several bank accounts to conduct business. Deposits, canceled checks, voided checks and bank reconciliations were reviewed. Contract claim payments from Dutchess County were deposited in the CAPC's business checking account in a timely manner. Dual signatures were required on checks over $10,000.00 from the CAPC. Voided checks were kept on file. Bank reconciliations were completed on a monthly basis.

Findings:
- The CAPC's credit card bank account, used for donations and auction sales, had the former director's name on the account as of December 31, 2007; the new director's term began January 2007.
- The checks provided by the bank for the agency's operating accounts for 2007 were not secure with a watermark.
- Bank reconciliations were not signed by the former Board Treasurer from January to June 2007. The new Treasurer of the Board of Directors signed bank reconciliations beginning with the July 2007 statement.
- Outstanding checks totaling $715.63 were carried from December 2005 (six checks) and November 2006 (two checks).

Recommendations:
- The CAPC must update the credit card bank account to reflect the new director's name.
- The CAPC should obtain secure checks for the agency's bank accounts.
- Bank reconciliations should be signed by the Board Treasurer to attest review.
- Outstanding checks should be handled in a timely manner.

Vivian Williams, Auditor

Diane Jablonski, Comptroller

Addendum 1

County Contract Detail

Dutchess County had seven contracts with the CAPC during the period reviewed. The CAPC received a total of $ 462,164.19 for 2007.

Department of Social Services

Contract #03-0410 SS A9 for the period of 1/1/07-12/31/07, provided $121,910.00 in NYS Office of Children and Family Services pass through funding to maintain the Child Advocacy Center (CAC). The contract provided the County's Child Protective Services staff and appropriate law enforcement officers (including DC Sheriff's Office and NYS Police and the District Attorney's Office) space to conduct interviews and forensic examinations of children who are alleged or suspected victims of child abuse. The contract was fully expended as follows:

Contract #03-0410 SS A9	**Contract Totals**	**Actual Expenses**
Personnel Expenses	$64,502.00	$64,502.00
Fringe @ 20.00%	12,900.00	12,900.00
Subtotal Personnel	$77,402.00	$77,402.00
Other Than Personal Services		
Materials & Supplies	$7,600.00	$7,600.00
Conference and Training	10,524.00	10,524.00
Equipment	6,000.00	6,000.00
Travel	184.00	184.00
Occupancy	8,200.00	8,200.00
Operations	12,000.00	12,608.00
Subtotal OTPS	$44,508.00	$45,116.00
Total Budget & Claimed	**$121,910.00**	**$122,518.00**
Total Paid		**$121,910.00**

Contract #04-0478 SS A4 for the period of 1/1/07-12/31/07 provided $50,000.00 in Dutchess County funding for preventative services to youths at risk of being removed from the home and remanded to placement. The contract was fully expended as follows:

Contract #04-0478 SS A4	Contract Totals	Actual Expenses
Personnel	$39,129.00	$39,129.00
Fringe @ 20.00%	7,325.00	7,325.00
Subtotal Personnel	$46,454.00	$46,454.00
Other Than Personal Services		
Supplies & Materials	$650.00	$650.00
Conference/Travel	200.00	200.00
Occupancy	1,800.00	1,800.00
Operations	146.00	146.00
Other Expenses	750.00	750.00
Subtotal OTPS	$3,546.00	$3,546.00
Total Budget & Claimed	**$50,000.00**	**$50,000.00**
Total Paid		**$50,000.00**

Contract #06-0130 SS A1 for the period of 1/1/07-12/31/07 provided $207,300.00 County funding to coordinate and facilitate parent education classes to parents at risk of abusing their children and provided for community education on child abuse and neglect through a Parent Empowerment Program & Community Education Program (PEP). The contract also provided for a Special Needs Parenting Program (SNPP) consisting of parent education classes for developmentally delayed parents in the community and home–based individualized parenting skill sessions. The contract was fully expended as follows:

Contract #06-0130 SS A1	Parent Empowerment/ Comm. Ed.	Special Needs Parenting	Contract Totals	Total Actual Expenses
Personnel	$117,074.00	$51,370.00	$168,444.00	$168,444.00
Fringe @ 20%	23,414.00	1,930.00	25,344.00	25,344.00
Subtotal Personnel	$140,488.00	$53,300.00	$193,788.00	$193,788.00
Other Than Personal Services				
Operations	$371.00		$371.00	$371.00
Travel Exp.	3,000.00		3,000.00	2,999.99
Occupancy	6,400.00		6,400.00	6,029.00
Other Expenses	3,750.00		3,750.00	4,121.00
Subtotal OTPS	$13,521.00	0.00	$13,521.00	$13,520.99
Total Budget	**$154,009.00**	**$53,300.00**	**$207,309.00**	
Total Claimed				**$207,308.99**
Total Paid				**$207,300.00**

Youth Bureau

Contract #05-0121 YB A2 for the period 1/1/07-12/31/07 provided $39,416.00 pass through funding from the NYS Office of Children and Family Services' YDDP/Youth Initiatives for two programs: a Child Advocacy Center Program (CAC) (50% NYS and 50% Agency match) with a total consideration of $17,727.00, and a Personal Safety Program (PSP) (50% NYS and 50% Agency match) with a total consideration of $21,689.00. The contract was fully paid as follows:

Contract #05-0121 YB A2	Program Budget	Contract Totals	Actual Agency Expenses
CAC Program			
Personnel	$100,497.00	$0.00	$27,188.00
Fringe	20,099.00	0.00	3,871.97
Total Personnel & Fringe	$120,596.00	$17,727.00	$31,059.97
OTPS			
Maintenance & Operations	$59,489.00	$0.00	$4,394.01
Total Program Budget	**$180,085.00**	**$17,727.00**	
CAC Program Claimed Expenses			**$35,453.98**
Total CAC Program Paid @ 50%			**$17,727.00**
PSP Program			
Personnel	$42,979.00	$0.00	$38,880.32
Fringe	8,300.00	0.00	4,497.68
Total Personnel & Fringe	$51,279.00	$21,689.00	$43,378.00
OTPS			
Maintenance & Operations	$24,360.00	$0.00	$0.00
Total Program Budget	**$75,639.00**	**$21,689.00**	
PSP Program Claimed Expenses			**$43,378.00**
Total PSP Program Paid @ 50%			**$21,689.00**
Total Contract Paid		**$39,416.00**	

Contract #05-0120 YB A2 for the period 1/1/07-12/31/07 provided $23,000.00 pass through funding from the NYS Office of Children and Family Services' Special Delinquency Prevention Program (SDPP) for the operation of the Teen Life Connections (TLC) Program designed to prevent juvenile delinquency and promote youth development. The contract was fully paid as follows:

Contract #05-0120 YB A2	Contract Totals	Actual Expenses
Personnel		
Salaries & Wages	$20,200.00	$20,404.00
Fringe	2,800.00	2,596.00
Total Personnel Expenses	**$23,000.00**	
Total Claimed & Paid		**$23,000.00**

Department of Planning and Development

Contract #06-0365 PL for the period 3/1/06-2/28/07 was written for $15,000.00. This contract was provided from the US Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) funds for a Child Advocacy Center (CAC) to assist in the investigations of child abuse through the use of a multi-disciplinary team. The contract was fully paid with the payment of $4,930.59 claimed in January 2007 for the period of October 1, 2006-December 31, 2006.

Contract #06-0365 PL	Contract Totals	Paid in 2007
Personnel		$3,807.19
Fringe		660.40
Total Personnel & Fringe		$4,467.59
Operating Costs		463.00
Total CAC Program Claimed & Paid in 2006	$10,069.41	
Total CAC Program Claimed & paid in 2007 for 2006	$4,930.59	**$4,930.59**
Contract Total Fully Paid	**$15,000.00**	

Contract #07-0324 PL for the period 3/1/07-2/29/08 provided $17,000.00 in pass through funding from the US Department of Housing and Urban Development (HUD) to provide a Child Advocacy Center to assist the investigations of sexual and physical abuse of children through the use of a multi-disciplinary team. A total of $15,607.60 has been claimed and paid to the Center for 2007; $1,392.40 final claim and payment for this contract was made in April 2008 for January 1, 2008 through February 29, 2008.

Contract #07-0324 PL	2007	2008	TOTAL
Personnel	$13,030.00	$1,200.00	$14,230.00
Fringe	2,577.60	192.40	2,770.00
Total Personnel & Fringe	$15,607.60	$1,392.40	$17,000.00
Total CAC Program Claimed	**$15,607.60**	**$1,392.40**	**$17,000.00**
Total CAC Program Paid	**$15,607.60**	**$1,392.40**	**$17,000.00**