

**Dutchess County Department of Health**  
**2006 - 2008**

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## **Comptroller's Summary**

### **Background**

The Dutchess County Department of Health's mission includes protecting and promoting the health of individuals, families, communities and the environment of Dutchess County. More information is available on the county website: [www.co.dutchess.ny.us/CountyGov/Departments/Health](http://www.co.dutchess.ny.us/CountyGov/Departments/Health).

### **Audit Scope, Objective and Methodology**

The scope of this audit was a review of Federal and State revenues for selected Divisions of the Health Department for funding initiated and completed during the years 2006 through 2008. As summarized in Addendum I grant expenditures and related revenue was reviewed. The Administration Division of the Health Department was responsible for these functions.

### **Summary of Findings**

Processes in place to claim funding and receive revenues were in good order. However, grant management to expend available funding should be strengthened to maximize available funding. One exception was noted where expenditures were incurred after funding had lapsed resulting in an unfunded expenditure of \$19,729.00.

## **Detailed Findings**

### **Control Environment**

Control environment is the internal control and control consciousness established and maintained by both management and employees and supports compliance with rules and regulations of funding agencies, and management directives.

#### **Finding:**

We found the Health Department fostered a good control environment regarding the collection of available Federal and State funding. However, we did note that selected grants were not maximized.

#### **Recommendation:**

Additional oversight should be exercised by management to ensure grant funds are maximized. Processes should be implemented accordingly.

### **Control Activities**

#### **Revenue**

Claims for Federal and State funding were submitted per contract requirements.

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Revenue Monitoring

The DOH Administration Division monitored the receipt of reimbursements and when necessary contacted Federal and State reimbursement units to inquire on reimbursements. They also communicated with DC Department of Finance to confirm the receipt of reimbursements and the accurate crediting of revenue.

The DOH Administration Division communicated with other divisions of DOH to advise them of the status of spending on grants. DOH Administration was not responsible for spending of grant funds; each division was responsible for maximizing grant spending.

The goal is to maximize grant funding. In the instances where funding was not maximized, we found these DOH grants were performed by sub-contractors.

Finding:

The Drinking Water Enhancement Program in 2006-2007 contract provided \$53,107.00 for a project. The project was not completed in the contract year so it could not be claimed. DOH did not file a budget modification to the funder to extend funding. DOH management did allow the expenditure to occur in the following year despite this loss of funding.

Recommendation:

A budget modification should have been filed to extend the contract year to when the project was completed: This would have saved the County \$19,729.00

Addendum I provides a summary of funding reviewed and additional details regarding specific grants.

## Addendum 1

### GRANTS

The Health Department's Administration Division managed Article 6 funding from NYS Department of Health (DOH). Each Division was responsible for managing its grants.

#### Public Health Article 6

NYS DOH partially reimburses Local Health Departments (LHD) for expenses incurred on five basic public health areas: community health assessment, family health, disease control, health education and environmental health. Reimbursement is also provided for optional public health services that may include emergency medical services, certified home health agencies, public health laboratories and some environmental health services. Article 6 reimbursement is provided based on a percentage of the net public health expenses of each LHD. Below are revenues received by the Dutchess County Health Department.

Department	Service	ARTICLE 6 REVENUE		
		2006 RECEIPTS	2007 RECEIPTS	2008 RECEIPTS
Medical Examiner Health Department	Medical Examiner Administration	\$238,904.88 464,503.67	\$248,586.55 731,858.32	\$219,544.26 889,317.46
Health Department	Planning & Education	630,480.83	784,851.00	730,977.00
Health Department	Water Lab	71,675.81	79,300.00	84,586.00
Health Department	Environmental Health	925,587.16	812,229.00	948,550.21
Health Department	Public Health Nursing Communicable	575,817.95	630,822.00	716,878.00
Health Department	Disease Certified Home Health	521,042.72	474,676.00	425,699.00
Home Health Care	Agencies Long Term Home	108,256.61	51,482.00	36,988.00
Home Health Care	Health care	5,818.69	36,207.00	
Early Intervention	Administration	<u>136,667.00</u>	<u>101,774.00</u>	<u>110,593.00</u>
Total		\$3,678,755.32	\$3,951,785.87	\$4,163,132.93

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The Health Department's Divisions managed the grants listed below:

Division - Planning and Education

The following grants were received and expended by Planning and Education.

		<b>2005 -2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>
Tobacco	Contract	\$390,650.00	\$396,119.00	\$287,921.00	\$0.00
	Expended	<u>362,016.98</u>	<u>366,714.56</u>	<u>269,538.00</u>	<u>0.00</u>
	Unexpended	\$28,633.02	\$29,404.44	\$18,383.00	\$0.00
Diabetes	Contract	\$10,500.00	\$10,500.00	\$10,500.00	\$10,500.00
	Expended	<u>10,375.00</u>	<u>10,445.00</u>	<u>10,452.00</u>	<u>10,496.40</u>
	Unexpended	\$125.00	\$55.00	\$48.00	\$3.60
Bioterrorism	Contract	\$280,150.00	\$280,150.00	\$240,797.00	\$280,150.00
	Expended	<u>280,150.00</u>	<u>280,150.00</u>	<u>240,797.00</u>	<u>237,170.00</u>
	Unexpended	\$0.00	\$0.00	\$0.00	\$42,980.00
FIT KIDS	Contract	\$8,000.00	\$6,000.00	\$8,000.00	\$8,000.00
	Expended	<u>8,000.00</u>	<u>6,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>
	Unexpended	\$0.00	\$0.00	\$0.00	\$0.00
Dept Total	Contract	\$689,300.00	\$692,769.00	\$547,218.00	\$298,650.00
	Expended	<u>660,541.98</u>	<u>663,309.56</u>	<u>528,787.00</u>	<u>255,666.40</u>
	Unexpended	\$28,758.02	\$29,459.44	\$18,431.00	\$42,983.60

The unexpended amounts in the Tobacco grant for 2005-2006 were attributed to Personnel Services and Non-Personnel Services. In 2006-2007 and 2007-2008, \$20,725.73 and \$15,201.00 respectively were unexpended as a result of a sub-contractor not expending funds. In 2008-2009 the State contracted directly with agencies.

The Bioterrorism contract year 2008-2009 had a term of August 10, 2008 to August 09, 2009. This grant has a contract amount and a maximum reimbursable amount; the maximum reimbursable amount for 2008-2009 was \$240,797.00

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Division - Environmental Health

The following grants were received and expended by Environmental Health.

<b>Summary</b>		<b>2005 -2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>
*DWEF	Contract	\$374,000.00	\$374,000.00	\$374,000.00	\$344,529.00
	Expended	<u>373,290.00</u>	<u>320,893.00</u>	<u>354,271.00</u>	<u>344,529.00</u>
	Unexpended	\$710.00	\$53,107.00	\$19,729.00	\$0.00
**ATUPA	Contract	\$74,636.00	\$112,923.00	\$108,695.00	\$100,324.00
	Expended	<u>74,636.00</u>	<u>112,923.00</u>	<u>108,695.00</u>	<u>85,676.00</u>
	Unexpended	\$0.00	\$0.00	\$0.00	\$14,648.00
Rabies	Contract	\$30,000.00	\$26,101.60	\$25,000.00	\$25,537.00
	Expended	<u>24,795.69</u>	<u>26,364.00</u>	<u>25,000.00</u>	<u>23,023.25</u>
	Unexpended	\$5,204.31	\$-262.40	\$0.00	\$2,513.75
Dept Total	Contract	\$478,636.00	\$513,024.60	\$507,695.00	\$470,390.00
Dept Total	Expended	<u>472,721.69</u>	<u>460,180.00</u>	<u>487,966.00</u>	<u>453,228.25</u>
Dept Total	Unexpended	\$5,914.31	\$52,844.60	\$19,729.00	\$17,161.75

\*Drinking Water Enhancement Program

\*\* Adolescent Tobacco Use Prevention Act

In 2006-2007 the DWEF unexpended funds were due to a laboratory and equipment project not materializing in the contract year. The department went ahead with the project and completed it outside the grant year it was approved in; however, the expenses were not included in the new contract year. Unexpended funds in 2007-2008 were in Personnel and Non-Personnel Services.

The ATUPA grant term is September to October.

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Division - Public Nursing

The following grants were received and expended by Public Nursing.

<b>Public Nursing</b>		<b>2005 -2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>
Childhood Lead Poisoning					
Contract		\$61,775.00	\$62,640.00	\$85,064.00	\$79,392.00
Expended		<u>58,189.00</u>	<u>59,690.76</u>	<u>85,060.00</u>	<u>78,970.00</u>
Unexpended		\$3,586.00	\$2,949.24	\$4.00	\$422.00
Primary Lead					
Contract		\$0.00	\$0.00	\$0.00	\$165,588.00
Expended		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>83,299.00</u>
Unexpended		\$0.00	\$0.00	\$0.00	\$82,289.00
Immunization					
Contract		\$142,996.00	\$150,145.00	\$150,145.00	\$141,737.00
Expended		<u>133,222.00</u>	<u>149,371.00</u>	<u>150,145.00</u>	<u>139,064.00</u>
Unexpended		\$9,774.00	\$774.00	\$0.00	\$2,673.00
Healthy Family					
Contract		\$666,122.00	\$0.00	\$0.00	\$0.00
Expended		<u>617,859.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Unexpended		\$48,263.00	\$0.00	\$0.00	\$0.00
Dept Total					
Contract		\$870,893.00	\$212,785.00	\$235,209.00	\$386,717.00
Expended		<u>809,270.00</u>	<u>209,061.76</u>	<u>235,205.00</u>	<u>301,333.00</u>
Unexpended		\$61,623.00	\$3,723.24	\$4.00	\$85,384.00

The major portions of unexpended amounts on the above contracts were a result of sub-contractors not entirely expending their contracts.

The Primary Lead Contract in the 2008-2009 year had a term of October 1, 2008 to September 30, 2010.

The unexpended amount of \$48,263.00 in the Healthy Family grant for 2005-2006 was due to a Contractual Consultant not spending their entire contract. Starting in 2006, the State contracted directly with the Contractual Consultant.



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Division - Communicable Disease

The following grants were received and expended by Communicable Disease.

**Communicable Disease Department**

<b>Summary</b>		<b>2005 -2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>
Lyme	Contract	\$37,500.00	\$38,025.00	\$37,500.00	\$36,750.00
	Expended	<u>27,850.00</u>	<u>38,025.00</u>	<u>28,454.54</u>	<u>36,540.00</u>
	Unexpended	\$9,650.00	\$0.00	\$9,045.46	\$210.00
TB	Contract	\$24,400.00	\$18,876.00	\$18,615.00	\$46,060.00
	Expended	<u>19,050.27</u>	<u>18,875.95</u>	<u>17,843.00</u>	<u>44,506.00</u>
	Unexpended	\$5,349.73	\$0.05	\$772.00	\$1,554.00
PNAP*	Contract	\$85,806.00	\$85,806.00	\$85,806.00	\$75,940.00
	Expended	<u>73,358.00</u>	<u>47,047.00</u>	<u>85,303.00</u>	<u>54,121.00</u>
	Unexpended	\$12,448.00	\$38,759.00	\$503.00	\$21,819.00
HIV Prevent	Contract	\$83,333.00	\$100,000.00	\$100,000.00	\$100,000.00
	Expended	<u>83,333.00</u>	<u>100,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
	Unexpended	\$0.00	\$0.00	\$0.00	\$0.00
Tick Smart	Contract	\$17,672.00	\$2,328.00	\$0.00	\$0.00
	Expended	<u>17,672.00</u>	<u>1,970.00</u>	<u>0.00</u>	<u>0.00</u>
	Unexpended	\$0.00	\$358.00	\$0.00	\$0.00
Anaplasmosis	Contract	\$0.00	\$0.00	\$0.00	\$13,338.00
	Expended	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,338.00</u>
	Unexpended	\$0.00	\$0.00	\$0.00	\$0.00
Dept Total	Contract	\$248,711.00	\$245,035.00	\$241,921.00	\$272,088.00
	Expended	<u>221,263.27</u>	<u>205,917.95</u>	<u>231,600.54</u>	<u>248,505.00</u>
	Unexpended	\$27,447.73	\$39,117.05	\$10,320.46	\$23,583.00

\* Partner Notification Assistance Program

As budgeted in 2005-2006 the Lyme program did not expend \$9,650.00 on Tick Removal Kits. As budgeted in 2008, \$8,500.00 was not expended on a contracted survey.

The PNAP program in 2005-2006 did not expend \$8,501.00 on subcontracts and consultants with the balance not spent on personnel and non-personnel services. In 2006-2007, \$34,086.00 of unexpended funds were for salaries and fringe benefits with the balance in non-personnel services. The entire contract for 2007-2008 had not yet been claimed.