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July 23, 2013

Honorable Ronald E. Richter, Commissioner  
New York City Administration for Children's Services  
150 William Street  
New York, New York 10038

Re: **Final Letter Report on the New York City  
Administration for Children's Services'  
Monitoring of the Community Partnership Program  
Audit # SR13-071AL**

Dear Commissioner Richter:

We are sending this Letter Report regarding the New York City Administration for Children's Services' (ACS) Monitoring of the Community Partnership Program (CPP). The program was established to bring child welfare services closer to the community by forming partnerships within that community. These partnerships, called CPPs, include families, community constituents, grassroots and community-based and faith-based organizations. Our audit objectives were to determine whether ACS's Office of Community Partnership (OCP) is adequately monitoring the CPPs to ensure that they are meeting their goals and objectives and determining whether the expenditures were reasonable and appropriate.

We found that ACS is adequately monitoring the CPPs to ensure that they are meeting their goals and objectives. However, ACS gives CPPs wide latitude in how to report the activities associated with CPPs' goals and objectives. As a result, although goals and objectives are consistent for all CPPs, reported activities may not be consistent from one CPP to another. This makes it difficult for ACS to compare the results of each CPP.

We also found that CPP expenses were reasonable and appropriate. However, we did find a few minor errors, including transposition and mathematical errors, which were discussed with ACS during the audit.

## **Background**

The OCP oversees 11 CPPs, which are partnerships of families, community constituents, grassroots organizations, community-based organizations, faith-based organizations, ACS contract providers, local schools, concerned residents, community leaders, and others who are collaborating to explore, develop, and implement community-based child welfare strategies. The CPPs are located in 11 different communities, which include Jamaica, East New York, and Soundview. The CPPs have five core strategies:

- Support family conferences that contribute to decision-making about the safety and well-being of children;
- Support existing foster and adoptive parents and recruit new ones in communities where they are needed;
- Facilitate visits between parents, children, and siblings in foster care;
- Make referrals between preventive agencies and Child Care/Head Start providers; and
- Create linkages between local schools to identify youth and families in need of preventive and other community services.

ACS contracted and funded 11 CPPs for a total budget of \$1,650,000 for Fiscal Year 2012, each CPP receiving a budget of \$150,000 per year. OCP assigns each CPP a facilitator to monitor, provide support, make recommendations, and act as a liaison with ACS. Each CPP hires a coordinator who is responsible for the day-to-day operations of the CPP.

## **Findings and Recommendations**

We found that ACS adequately monitored the CPPs to ensure that they are meeting their goals and objectives. However, ACS gives CPPs wide latitude in how to report the activities associated with CPPs' goals and objectives. As a result, although goals and objectives are consistent for all CPPs, reported activities may not be consistent from one CPP to another. This makes it difficult to compare the results of each CPP.

For example, our review of two CPPs—the Bushwick CPP and the Lower East Side CPP—revealed that they each have a different method of counting and reporting referrals to preventive and non-preventive providers. The Bushwick CPP counts and reports referrals made directly by CPP personnel—coordinator, assistant coordinator, and community representatives. In the Lower East Side CPP, reported referrals are those made from one CPP service provider to another; CPP personnel do not make any direct referrals. For each CPP, the reported number of referrals represents activities that may be similar but not the same.

In another example, the Bushwick CPP and the Lower East Side CPP have different methods of counting and reporting under the category of Family Visits. While the Bushwick CPP counts only those visits between parents, children, and siblings in foster care as Family Visits, the Lower East Side CPP counts team conferences and ACS visits as part of Family Visits. Again, the number of visits reported by each CPP represents activities that may be similar but not the same.

Furthermore, our review of the CPPs' Fiscal Year 2012 Tracking Sheets revealed wide ranges in reported activities among the 11 CPPs. For example, for Fiscal Year 2012, the Elmhurst CPP reported 918 referrals to preventive and non-preventive providers, while the Jamaica CPP reported only 23 referrals. In another example, the East New York CPP reported 437 linkages to schools, while the Lower East Side CPP reported only 17 linkages. As stated previously, ACS gives the CPPs wide latitude in reporting activities associated with CPPs' goals and objectives. Nevertheless, the differences in reported activities are significant, and the documentation for the reported numbers should be analyzed.

We also found that that CPP expenses were reasonable and appropriate. Our review of the Fiscal Year 2012 expenditures for our two sampled CPPs, totaling \$300,000, found a few minor errors, including transposition and mathematical errors, which were discussed with ACS during the audit.

We recommend that ACS:

- Develop reporting standards for activities under each task/deliverable.
- Disseminate the new reporting standards to all 11 CPPs.
- Ensure that the CPPs are complying with the new reporting standards.

### **Scope and Methodology**

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 objectives. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93 of the New York City Charter.

The scope period of this audit was from July 1, 2011, through June 30, 2012.

To achieve our audit objectives, we interviewed various ACS officials including the Deputy Commissioner of Family Support Services, the Assistant Commissioner of Budget, Claiming, and Revenue, and the Director and an Analyst of Client Service to obtain an understanding of the program and its operations, including reporting results and making payments. We reviewed the contracts between ACS and the CPPs to identify the obligations of both parties. We also reviewed the Strategic Plans for all 11 CPPs to identify the performance goals.

To determine whether ACS is adequately monitoring the CPPs to ensure that CPPs are meeting their goals and objectives, we reviewed ACS's policies and procedures for monitoring CPPs. We reviewed CPP Fiscal Year 2012 Tracking Sheets for all 11 CPPs to identify the results reported by each CPP. We randomly selected two CPPs—the Bushwick CPP and the Lower East Side CPP—for detailed testing. For both CPPs, we attended monthly meetings and interviewed each CPP's coordinator, facilitator, and any other personnel involved with the CPP. We reviewed supporting documentation such as sign-in sheets, attendance sheets, monthly tracking sheets, and lists of referrals to verify the results reported to ACS on its Fiscal Year 2012 Tracking Sheets.

To determine whether the CPPs' expenditures were reasonable and appropriate, we reviewed the contracts between ACS and Fiscal Conduits for our two selected CPPs to identify the obligations of both parties. Fiscal Conduits are contracted by ACS to process payments for the CPPs. We interviewed Fiscal Conduit and CPP personnel to obtain a better understanding of the payment process. Each CPP receives a budget of \$150,000. For Fiscal Year 2012, we reviewed the budgets and the general ledgers from the Bushwick CPP and the Lower East Side CPP. We reviewed supporting documentation such as invoices, receipts, contracts, and timekeeping records to determine whether CPP expenses were reasonable and appropriate.

On May 23, 2013, a pre-exit conference was held and the findings were discussed. Based on the discussions at the pre-exit conference, ACS officials decided to forgo a formal exit conference. On June 6, 2013, we submitted a draft letter report to ACS officials with a request for formal comments. We received a written response from ACS officials on June 21, 2013. In their response, ACS officials agreed to implement our recommendations. The full text of ACS's response is included as an addendum to this final letter report

Sincerely yours,



Tina Kim

c: Jennifer Fiellman, Assistant Commissioner, Accountability and Audit  
Elizabeth Weinstein, Director, Mayor's Office of Operations  
George Davis III, Deputy Director, Mayor's Office of Operations

Attachment



Ronald E. Richter  
Commissioner

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June 21, 2013

H. Tina Kim  
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NYC Office of the Comptroller  
One Centre Street, Room 1100  
New York, NY 10007

**Re: ACS Response to the Draft Letter Report on the New York City  
Administration for Children's Services' Monitoring of the Community  
Partnership Program  
(Audit #SR13-071AL)**

Dear Deputy Comptroller:

Thank you for sharing the Draft Letter Report with us in which auditors reviewed the ACS Office of Community Partnership's monitoring of the Community Partnership Program.

The Community Partnership Program ("CPP") is a network of community partnerships sponsored by ACS; it is a successor to the Community Partnership Initiative, which was launched by ACS in 2007 to strengthen the connections between the child welfare system and NYC's local communities. The CPPs work to develop and support holistic, seamless local networks of service providers, community members and families and other stakeholders with the goal of assisting families and offering safety and support where they live. Each CPP contributes to the development of community-based child welfare strategies that will have a positive effect on child welfare outcomes.

ACS agrees with your determination that we adequately monitor the CPPs to ensure that they are meeting their goals and objectives. However, we take your advisement under review that it is difficult to compare the results of each CPP because of the "wide latitude" ACS gives the CPPs in how activities are reported. We also take your advisement under review that the reported activities are not consistent from one CPP to another.

Although the two CPPs reviewed by the Comptroller each used slightly different methods to quantify two of their deliverables, the ultimate success of the Partnership model is measured not by the number of deliverables alone, but by the CPP's impact on and involvement with the families and communities it serves. ACS closely monitors the work of each Partnership and their success is defined as both quantitative and qualitative. The model is intended to not only support ACS' mission, but to change the way in which child welfare interventions occur on the community level. ACS offers the CPPs some flexibility in how they implement

services and the CPPs are given direction regarding how deliverables should be defined and tracked. Each CPP necessarily reflects the community in which it is based; community differences are reflected in the management of the CPP.

Accordingly, ACS has reviewed the recommendations of the Comptroller:

**RECOMMENDATION # 1 – DEVELOP REPORTING STANDARDS FOR ACTIVITIES UNDER EACH TASK/ DELIVERABLE**

**ACS RESPONSE**

ACS intends to develop more specific guidelines to quantify our expected deliverables. ACS staff will work with our colleagues in the community to standardize the reporting benchmarks of the CPPs.

**RECOMMENDATION # 2 – DISSEMINATE THE NEW REPORTING STANDARDS TO ALL 11 CPP'S**

**ACS RESPONSE**

It is ACS' current expectation that the new reporting standards will be distributed to the CPPs in our next quarterly meeting, tentatively scheduled for September 2013.

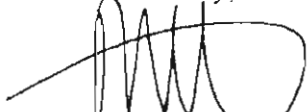
**RECOMMENDATION # 3 – ENSURE THAT THE CPPs ARE COMPLYING WITH THE NEW REPORTING STANDARDS**

**ACS RESPONSE**

After the new reporting standards are distributed, each ACS Facilitator will provide technical support to the CPP coordinator; the ACS Facilitator will also review submissions from their CPP. The Office of Community Partnership's director will also review a sample of the deliverables to confirm that they are being properly reported.

ACS is currently sharing the audit findings with the two audited CPPs as well as other key leaders in the CPP network. We look forward to continued work with your office to improve services to the children of New York City.

Yours truly,

A handwritten signature in black ink, appearing to read 'Ronald E. Richter', written over a horizontal line.

Ronald E. Richter  
Commissioner