



## Arlington County, Virginia

Internal Audit Report – Grant Compliance Cycle Audit  
Department of Human Services: Catalog of Federal  
Domestic Assistance #93.659 – Adoption Assistance

Report Date: February 6, 2017



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February 6, 2017

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Pursuant to the contract and related statement of work for Arlington County, Virginia (“the County”), we hereby present the Grant Compliance Cycle Audit: Department of Human Services (“DHS”) Catalog of Federal Domestic Assistance (“CFDA”) #93.659 Adoption Assistance. Our report is organized in the following sections:

<b>Executive Summary</b>	This section gives a background summary of the function and a detailed description of the issues noted during this cycle audit, recommended actions, and management’s corrective action plan, including the responsible party and estimated completion date.
<b>Background</b>	This section provides an overview of the function within the process and pertinent operational control points and related compliance requirements.
<b>Objectives and Approach</b>	The cycle audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach.
<b>Process Maps</b>	This section illustrates process maps, which identifies data flow, key control points and any identified gaps.

As described in our objectives and procedures outlined on page 10 of this report, the issues noted are based on our analysis of the processes, documents, records and information provided to us by the County. This cycle audit focused on evaluating the soundness of internal control policies to safeguard assets and on reviewing compliance with County policies. We offer no assurances that schemes or fraudulent activities have not been, or are not currently being perpetrated by any person within the areas reviewed.

We would like to thank the staff and all those involved in assisting RSM US LLP in connection with this Grant Compliance Cycle Audit.

Respectfully Submitted,

**RSM US LLP**

## **Executive Summary**

## Executive Summary

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Grants typically have stringent compliance requirements to determine proper use of federal and state funds. Additionally, new federal legislation and regulations can have a “cascade” effect on long established grants (e.g. impact of the Affordable Care Act on certain programs administered by local governments). While the County’s external auditors perform a Single Audit each year as required under the Single Audit Act, and are required to report certain findings as part of their audit, their audit is focused on select requirements and typically restricted to major awards.

This grant compliance cycle audit includes an in-depth review to properly understand and test the process/key controls, address efficiency and effectiveness opportunities, and make recommendations that can potentially improve the monitoring process towards preventing, or detecting and correcting possible deficiencies.

The scope for this cycle audit is to assess the adequacy of the controls and compliance procedures that the DHS Child and Family Services Division (“CFSD”) has in effect with regard to CFDA #93.659: Adoption Assistance Grant (“the Grant”). For the three year period ending June 30 2016, the County has expended between \$581,400 and \$1,096,300 on an annual basis under the Grant. The increase is primarily the result of nine (9) new adoption subsidy agreements in fiscal year 2016. The \$1,096,300 was fully reimbursed by the Commonwealth of Virginia. No administrative or indirect costs are charged to this grant. Currently, the County provides adoption assistance to approximately 85 families caring for 122 children.

Grants that include annual expenditures of \$1,800,000 or more are subjected to testing by the County’s external auditors as required under the Single Audit Act. The Grant has not been subjected to the Single Audit Act requirement, within the last three (3) years, as it has not exceed the \$1,800,000 annual threshold, nor does it currently meet the requirement, as a Major Program pursuant to OMB Circular A-133, or Title 2 U.S. Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principals, and Audit Requirements for Federal Awards (Uniform Guidance)*. However, the Grant does represent one of the largest DHS grants the County administers that does not exceed the defined thresholds discussed above. The Grant was subjected to an evaluation of the process and controls design and testing of operating effectiveness, which included its population of expenditures from July 1, 2015 to June 30, 2016.

A detail of the issues identified and their relative risk ratings is provided below, including recommendations and management’s response(s). We have assigned relative risk factors to each issue identified. This is the evaluation of the severity of the concern and the potential impact on the operations. There are many areas of risk to consider in determining the relative risk rating of an issue, including financial, operational, and/or compliance, as well as public perception or ‘brand’ risk. Items are rated as High, Moderate, or Low.

- *High Risk Items* are considered to be of immediate concern and could cause significant operational issues if not addressed in a timely manner.
- *Moderate Risk Items* may also cause operational issues and do not require immediate attention, but should be addressed as soon as possible.
- *Low Risk Items* could escalate into operational issues, but can be addressed through the normal course of conducting business.

## Executive Summary – continued

Issues	Risk Rating
<b>1. Review of Service Authorization and Payment Monitoring</b>	<b>High</b>
<p>After the Adoption Assistance Agreement has been executed, the CFSD’s Contract Specialist completes a purchase order, in which the eligible adoption subsidy rates are linked to the vendor, for monthly payment. The CFSD Social Worker completes a service authorization form detailing the amounts to be paid. This form is approved by the CFSD Family Service Team 5 Supervisor and the CFSD Bureau Chief. Once eligibility for adoption assistance has been determined and approved, the CFSD’s Contract Specialist creates a profile in the County’s purchase order system as an “adoptive vendor”. At that time, a purchase order is created and approved. The amounts in the purchase order are based on the various levels of reimbursement established by the Commonwealth of Virginia given effect for the facts and circumstances of the adoption. Each month a check is processed for payment. The CFSD Contract Specialist revises the purchase orders on an annual basis to reflect changes to the basic maintenance payment related to a change in the child’s age or a rate increase determined by the Virginia Department of Social Services (“VDSS”).</p> <p>Eligible recipients may receive enhanced maintenance payments. Enhanced maintenance payments are available to qualified parents whose child maybe in need of additional supervision and support to ensure his/her safety and well-being. The enhanced maintenance payment is a standard amount based on the child’s Virginia Enhanced Maintenance Assessment Tool (“VEMAT”) score. The VEMAT score is generally determined while the child is in foster care.</p> <p>We noted the following:</p> <ul style="list-style-type: none"> <li>• No scrutiny of the monthly payments as compared to the purchase orders.</li> <li>• In July 2015, a \$768 payment was improperly issued to a recipient who was not Title IV-E eligible. The payment was included as an eligible expenditure under CFDA #93.659 and charged to the Commonwealth of Virginia. In July 2015, the Commonwealth of Virginia reimbursed the County for this amount. The error was identified by a CFSD Social Worker in August 2015, and the recipient reimbursed the County in September 2015. The County credited the Commonwealth of Virginia for the payment in September 2015.</li> <li>• Our testing identified an instance where an eligible recipient was not paid the approved enhanced maintenance payment for eleven (11) months totaling \$8,250. In May 2016, the recipient advised DHS of this shortfall and was subsequently paid in May.</li> </ul>	
<b>Recommendation</b>	
<p>In order to identify whether all and only eligible expenditures are being disbursed, we recommend that DHS enhance purchase order setup and payment monitoring with the following:</p> <ul style="list-style-type: none"> <li>• Review and approval of service authorization form, by person independent of the purchase order setup.</li> <li>• Amending the list of agreements currently maintained, to include expected payments and to reconcile, compare and contrast all payments to the list prior to their release. The listing should be reviewed monthly to determine if additions/ changes / deletions of eligible recipients has been appropriately identified. The monthly review should be documented.</li> </ul>	
<b>Management’s Response</b>	
<p><b>Response:</b> We agree with recommendation. The following actions will be taken to enhance purchase order setup and payment monitoring:</p> <ul style="list-style-type: none"> <li>• Procedures will be developed and implemented to include supervisory oversight and review of all Adoption Assistance cases prior to creation of Service Authorizations. New procedures will also include quality assurance reviews to ensure timely and accurate payments to adoptive families.</li> </ul> <p><b>Responsible Party:</b> Child and Family Services Division Chief</p> <p><b>Estimated Completion Date:</b> July 1, 2017</p>	

## Executive Summary – continued

Issues	Risk Rating
<b>2. Annual Affidavit</b>	<b>Moderate</b>
<p>Chapter 2.22 of the Virginia Department of Social Services Child and Family Services Manual (“the Chapter”) requires parents to “<i>submit an annual affidavit within thirty (30) days of the anniversary date that the adoption assistance agreement was executed</i>”. Furthermore, it requires the County’s Local Department of Social Services (“LDSS”) to “<i>notify the adoptive parents in writing of the date the annual affidavit is due. The notification is to be sent two (2) months before the anniversary date of when the adoption assistance agreement was executed</i>”. CFSD has interpreted this requirement to state that they must send the notification sometime during the second month prior to the annual due date but not necessarily no later than the actual anniversary date, For example, if the anniversary date of the adoption assistance agreement is September 2<sup>nd</sup>, the department will send out a notification sometime during the preceding July, but not necessarily by July 2<sup>nd</sup>. This practice is not in accordance with Chapter 2.22.</p> <p>The Chapter states that if the annual affidavit is not received, the LDSS “<i>shall not suspend or terminate adoption assistance maintenance payments, and shall not terminate the adoption assistance agreement. However, the LDSS may suspend the special services payment(s) until the affidavit is received, when the LDSS determines appropriate, although the LDSS may not terminate the special services payment</i>”.</p> <p>The Chapter requires the “<i>LDSS to attempt to obtain the affidavit with due diligence. When the adoptive parents do not return the annual affidavit, the LDSS should send a certified letter to the adoptive parents advising them to return the signed affidavit by a required date. The LDSS may advise them to come into the office, sign the affidavit, and pick up the check at the same time by the required date. The certified letter shall be sent at least 30 days prior to holding the check. The LDSS shall issue the check for adoption assistance maintenance payments on the normal schedule and shall give the check to the adoptive parents before they depart the premises. When applicable, the LDSS shall inform the adoptive parents that special services payment(s) being provided to the family will be suspended until the signed affidavit is received. The letter shall include information of the adoptive parents’ right to appeal the LDSS decision within thirty (30) days of receiving the letter and provide information on the fair hearing process. After due diligent efforts by the LDSS to obtain the affidavit and when the adoptive parents fail to submit the signed affidavit by the required returned date, the LDSS may suspend the identified special services payment.</i>”</p> <p>The department routinely sends the notification in the month that is two months before the anniversary date, but not always two months before the anniversary date, as required by the Chapter. We noted no instances where the notification had not been sent.</p> <p>Our testing identified five (5) out of 30 instances where the annual certification had not been received from the adoptive parents. The certifications were outstanding by the close of our field work. We were unable to validate if due diligence efforts are performed as recommended by Chapter 2.22. None of these families were receiving special services payments.</p> <p>The annual affidavit is required to confirm that the circumstances under which the adoption was granted continue to exist and to advise LDSS whether circumstances require revising the adoption assistance agreement.</p>	

## Executive Summary – continued

Issues	Risk Rating
2. Annual Affidavit – continued	Moderate
<b>Recommendation</b>	
<p>We recommend the following:</p> <ul style="list-style-type: none"> <li>Procedures should be revised to ensure the notification of the approaching annual affidavit due date is executed in accordance with Chapter 2.2. For example, if the anniversary date of the adoption assistance agreement is September 2<sup>nd</sup>, the notification should be sent not later than July 2<sup>nd</sup>.</li> <li>In instances when the parents have not provided the affidavit, due diligence procedures should be performed as recommended in Chapter 2.2. If the affidavit is not received as required, a certified letter should be sent to the parents after no more than 30 days following the anniversary date of the execution of the adoption assistance agreement.</li> </ul>	
<b>Management's Response</b>	
<p><b>Response:</b> We agree with the recommendations. Procedures will be developed to monitor annual affidavit due dates to ensure compliance with Chapter 2.22 of the Virginia Department of Social Services Child and Family Services Manual.</p> <p><b>Responsible Party:</b> Child and Family Services Division Chief</p> <p><b>Estimated Completion Date:</b> April 1, 2017</p>	

## Executive Summary – continued

Issues	Risk Rating
<b>3. Documented Procedures – County-Level</b>	<b>Moderate</b>
<p>During our testing of the Grant, we were advised that there are no documented procedures that illustrate and instruct staff about the necessary steps to perform associated with grant administration. We understand that the grant document is followed.</p> <p>Ineffective grant administration practices could result in the risk of non-compliance and loss of funding.</p> <p>Centralized, standardized, and documented procedures provide vital information to employees in the event of absence and employee turnover, and to assist with succession/back up planning or other occurrences. Documented policies and procedures provide detailed instruction to help ensure accurate and consistent process functioning, monitoring and reporting. This practice also provides management with a benchmark to monitor against to ensure that staff performs processes that are consistent, accurate, on schedule, and that are properly reviewed, where applicable.</p>	
Recommendation	
<p>We recommend that County develop and document grant administration and monitoring procedures for the varying County departments/divisions to utilize. At a minimum, the procedures should include the following:</p> <ul style="list-style-type: none"> <li>• Administration and operation of grant <ul style="list-style-type: none"> <li>○ monitor for changes in grant terms and conditions that occur after the acceptance of a grant</li> <li>○ develop project plan with timelines and parties responsible for implementation</li> <li>○ address specific personnel issues related to grants (e.g., whether salaries and/or benefits are eligible expenditures and if so, what are the related time-keeping requirements)</li> </ul> </li> <li>• Financial management of grants <ul style="list-style-type: none"> <li>○ develop appropriate cash management procedures for drawdown and receipt of funds as well as payments of funds</li> <li>○ reconcile internal records with federal and state reports</li> <li>○ determine whether costs charged to grants are allowable, necessary and reasonable, and properly allocable and that these determinations are consistently applied</li> <li>○ determine whether indirect costs will be allocated to grant programs and if so maintain an appropriate process to make the allocation</li> </ul> </li> <li>• Internal controls <ul style="list-style-type: none"> <li>○ maintain internal controls over accounting, financial reporting, and program administration</li> <li>○ maintain internal controls to identify and adhere to Federal and State compliance requirements, such as those relating to contracting;</li> </ul> </li> <li>• Sub-recipient monitoring that provides for programmatic monitoring including requirements for sub-recipients to submit progress reports</li> <li>• Communication protocols internally and externally (sponsor/provider, external auditors, Federal/State agency)</li> <li>• Reporting requirements and process for meeting reporting deadlines</li> <li>• Audit requirements to document understanding audit requirements unique to the grant such as Generally Accepted Government Auditing Standards, Generally Accepted Auditing Standards, Office of Management and Budget circulars and grant close-out.</li> </ul>	

## Executive Summary – continued

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Issues	Risk Rating
3. Documented Procedures - continued	Moderate
<b>Management's Response</b>	
<p><b>Response:</b> Department of Management and Finance (“DMF”) management concurs with the recommendations above and will take the necessary steps to implement a grants administration policy encompassing the above recommendations.</p> <p><b>Responsible Party:</b> DMF Comptroller</p> <p><b>Estimated Completion Date:</b> October 31, 2017</p>	

## **Background**

# Background

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## Overview

During fiscal year 2016, the County expended approximately \$1,096,300 in adoption assistance for Title IV-E eligible children. This amount was fully reimbursed by the Commonwealth of Virginia. There are no administrative or indirect costs charged to this grant. Currently, the County provides adoption assistance to approximately 85 families caring for 122 children. The objective of CFDA #93.659: Adoption Assistance is as follows:

*“To provide Federal Financial Participation (“FFP”) to states, Indian tribes, tribal organizations and tribal consortia (tribes) in adoption subsidy costs for the adoption of children with special needs who cannot be reunited with their families and who meet certain eligibility tests. This assistance is intended to prevent inappropriately long stays in foster care and to promote the healthy development of children through increased safety, permanency and well-being.”*

Title IV-E is a federal program designed to provide funding to states to ensure proper care for eligible children in foster care and to provide ongoing assistance to eligible children with special needs receiving adoption subsidies. The program is authorized under Title IV-E of the Social Security Act and it is funded by federal and state/local matching funds. Administration is handled by state and local public child welfare agencies.

Title IV-E is a program under which the Commonwealth of Virginia is entitled to reimbursement for certain foster care and adoption expenses. Although there is no cap on reimbursement, it is limited to three areas and the funding formula is different for each:

- Maintenance (e.g. room, board and transportation to visit parents and siblings)
- Administration (e.g. eligibility determination and case management activities)
- Training (e.g. training for child welfare staff and foster and adoptive parents)

For these children, adoption is unlikely within a reasonable period of time without adoption assistance. The children have often experienced abuse and neglect, as well as significant losses and disruption in their lives. These traumatic events increase the risk for developmental, physical, emotional, and/or behavioral challenges. The assistance is intended to prevent inappropriately long stays in foster care and to promote the healthy development of children through increased safety, permanency, and well-being. The Federal Government passes funds to the Commonwealth of Virginia, who provides a matching component and ultimately provides the funds to the County.

Adoption assistance provides the adoptive parents with the necessary assistance to adopt and care for the child who has special needs and who meets eligibility criteria. It is not intended to cover the full cost of raising the child. Rather, it supplements the resources of the adoptive parents. Adoption assistance payments include the following types of assistance:

- Basic maintenance payments to help meet the child’s needs for housing, food, clothing, transportation and/or personal incidentals. A supplemental clothing allowance over and above the basic maintenance payment is not an allowable payment in adoption assistance. The basic maintenance payment in Virginia is a standard amount based on the child’s age.
- Enhanced maintenance payments to help address the child’s additional supervision and support needs from the adoptive parents when necessary to ensure the safety and well-being of the child. The enhanced maintenance payment is a standard amount based on the child’s Virginia Enhanced Maintenance Assessment Tool score. The VEMAT score is generally determined while the child is in foster care.
- Health insurance through the Medicaid program. These expenses are not expenditures the County incurs, but rather if the child is eligible for assistance under this program, they are automatically Medicaid eligible.
- Payment for non-recurring expenses directly related to the placement and adoption of the child.
- Special services payments to help meet the child’s documented special needs.

## Eligibility

The process of receiving grant assistance begins when parents who have been previously certified as adoptive parents advise their social worker of their desire to adopt a child. Generally, they are requesting to adopt a child who is already in their care through the foster care program. Recently, the County has also begun contracting with an adoption agency to provide assistance to parents who may be interested in adopting children in the County foster care program.

## Background - continued

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### **Eligibility - continued**

Once the CFSD Social Worker has been advised, the parents complete the Virginia Adoption Assistance Screening Tool (“the screening tool”). The screening tool will determine whether the child meets special needs criteria necessary for the eligible adoption subsidy and whether the child is Title IV-E eligible. If the child does not meet the special needs criteria, the adoptive parents are notified and given an opportunity to appeal. If the child does meet the special needs criteria but does not meet the requirements for Title IV-E, then the adoption assistance is provided solely by the Commonwealth of Virginia. Assistance provided by the Commonwealth of Virginia is not part of the testing performed under this audit.

If a child is determined to be eligible for the adoption subsidy, and is determined to be Title IV-E eligible, the screening tool, the VEMAT form/score, and any other relevant documentation is forwarded to the VDSS. VDSS advises the adoptive parents about the assistance available to them and the terms and conditions in the Adoption Negotiation Report. This report is then returned to CFSD where the Adoption Assistance Agreement is executed by the family, the CFSD Social Worker, and the CFSD Supervisor.

### **Payment Processing**

After the Adoption Assistance Agreement has been executed, the CFSD’s Contract Specialist completes a purchase order, in which the eligible adoption subsidy rates are linked to the vendor, for monthly payment. The CFSD Social Worker then completes a service authorization form detailing the amounts to be paid. This form is approved by the CFSD Family Service Team 5 Supervisor and the CFSD Bureau Chief. From that form, a purchase order is created by CFSD’s Contract Specialist and approved by the Accounting Manager in the DHS Financial Management Bureau (“FMB”). Each month a check is issued to the parents via PRISM. The CFSD Contract Specialist revises the purchase orders on an annual basis to reflect changes in the basic maintenance payment related to a change in a child’s age or rate an increase determined by the Virginia Department of Social Services.

Each month FMB generates a report from PRISM that includes all expenditures expected to be reimbursed by the Commonwealth of Virginia. The information is uploaded it into VDSS’s reporting system, LASER. After expenditures are reported, they are reimbursed by Commonwealth of Virginia in the month reported, for example June expenditures are uploaded in VDSS’s reporting system in July and are reimbursed to the County in July. When the County receives the reimbursement, the FMB Accounting Manager reconciles that amount against the submitted expenditures. On an annual basis, VDSS issues a schedule of required reporting dates that FMB will follow.

Chapter 2.22 of the Virginia Department of Social Services Child and Family Services Manual requires parents to “*submit an annual affidavit within thirty (30) days of the anniversary date that the adoption assistance agreement was executed.*” Chapter 2.22 also requires the LDSS to notify the adoptive parents, in writing, of the annual affidavit due date. The notification is required to be delivered two (2) months prior to the anniversary date of when the adoption assistance agreement was executed. Chapter 2.22 states that “*if the annual affidavit is not received, the LDSS shall not suspend or terminate adoption assistance maintenance payments, and shall not terminate the adoption assistance agreement. However, the LDSS may suspend the special services payment(s) until the affidavit is received, when the LDSS determines appropriate, although the LDSS may not terminate the special services payment.*”

### **Annual Affidavit**

CFSD has interpreted this requirement to state that they must send the notification sometime during the second month prior to the annual due date but not necessarily no later than the actual anniversary date, For example, if the anniversary date of the adoption assistance agreement is September 2<sup>nd</sup>, the department will send out a notification sometime during the preceding July, but not necessarily by July 2<sup>nd</sup>. The CFSD Family Service Team 5 Supervisor maintains a detailed list that includes the children being served, their parent’s names, and the date the Adoption Assistance Agreement was executed. Each month the CFSD Family Service Team 5 Supervisor provides the CFSD Office Manager the list of parents who are required to be notified of their approaching affidavit due date. The CFSD Office Manager mails the notices. When the affidavit is received it is noted on the list maintained by the Team 5 Supervisor and added to the child’s file.

## **Objectives and Approach**

# Objectives and Approach

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## Objectives

The scope for this cycle audit is to assess the adequacy of the controls and compliance procedures that the DHS Child and Family Services Division has in effect with regard to CFDA #93.659: Adoption Assistance Grant. For the three year period ending June 30, 2016, the County has expended between \$538,000 and \$1,096,343 on an annual basis under this Grant. The Grant does represent one of the largest DHS grants the County administers that does not exceed the Single Audit Act threshold.

## Approach

Our audit approach consisted of the following phases:

### Understanding and Documentation of the Process

During the first phase, we performed the following:

- Conducted an entrance conference with those involved with The Grant application, program execution, and monitoring process for the identified grant to obtain an understanding of the unique aspects of each in order to perform the walkthroughs and our testing;
- Obtained copies of the Grant documents;
- Obtained a detailed schedule of the Grant expenditures for the period July 1, 2015 – June 30, 2016;
- Reviewed the applicable Federal, State and County policies related to this cycle audit;
- Reviewed OMB Circular A-133, 2 CFR Part 200 Compliance Supplement, and Federal compliance Supplement Matrix of Compliance Requirements, as applicable, with respect to this grant;
- Reviewed the *Virginia Department of Social Services Child and Family Services Manual – Section 2 - “Adoption Assistance”*; and
- Develop department/division level flowcharts of the process(es), which are included in the report.

### Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The process and control evaluation phase of this engagement consisted of an evaluation of the design and testing of operating effectiveness, based on our understanding of the grant compliance process. We performed walkthroughs and detailed testing utilizing sampling and other auditing techniques necessary to meet our audit objectives outlined above. The time period covered by testing was July 1, 2015 through June 30, 2016. Specific procedures performed included:

- Review for existence of adoption assistance agreements;
- Testing of selected payments to adoptive parents and assess whether such payments are consistent with the adoption assistance agreement, service authorization form and purchase order;
- Review whether across board increase adjustments provided by the state have been properly applied;
- Review for evidence of purchase order approval(s);
- Testing of enhanced maintenance payments and assessing whether they are in accordance with the documented VEMAT score;
- Performance of testing that payments were within the period of availability;
- Review for existence of Title IV-E determination;
- Review for existence of a properly completed screening tool or adoption assistance eligibility form;
- Review documentation for special needs children and whether the child cannot or should not return home;
- Testing of age eligibility;
- Reconciliation of reimbursement requests to their associated expenditures;
- Review of timeliness of required reporting; and
- Review of overall grant monitoring.

### Reporting

At the conclusion of this audit, we vetted the facts and exceptions noted with the DHS and the Department of Management and Finance. The draft report was submitted to DMF, and then to DHS after review. An exit meeting was held with DHS and DMF to formally review and discuss the draft report and modify accordingly. Management's corrective action plan with estimated completion dates are included in the report.

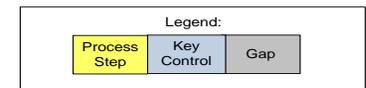
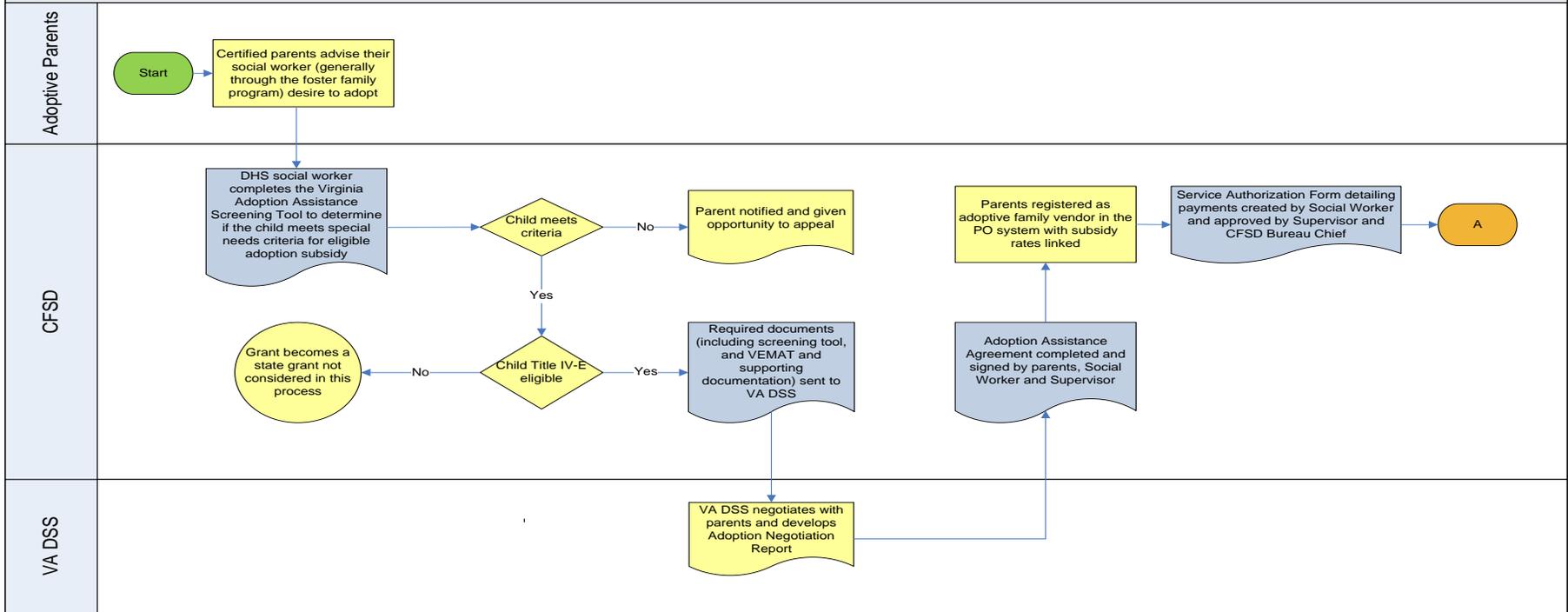
## **Process Maps**

# Process Maps

Grant Compliance # CFDA 93.659 – Adoption Assistance

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Department of Human Services – Child and Family Services Division

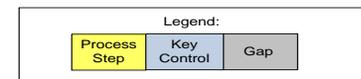
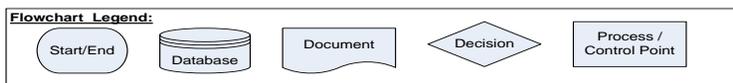
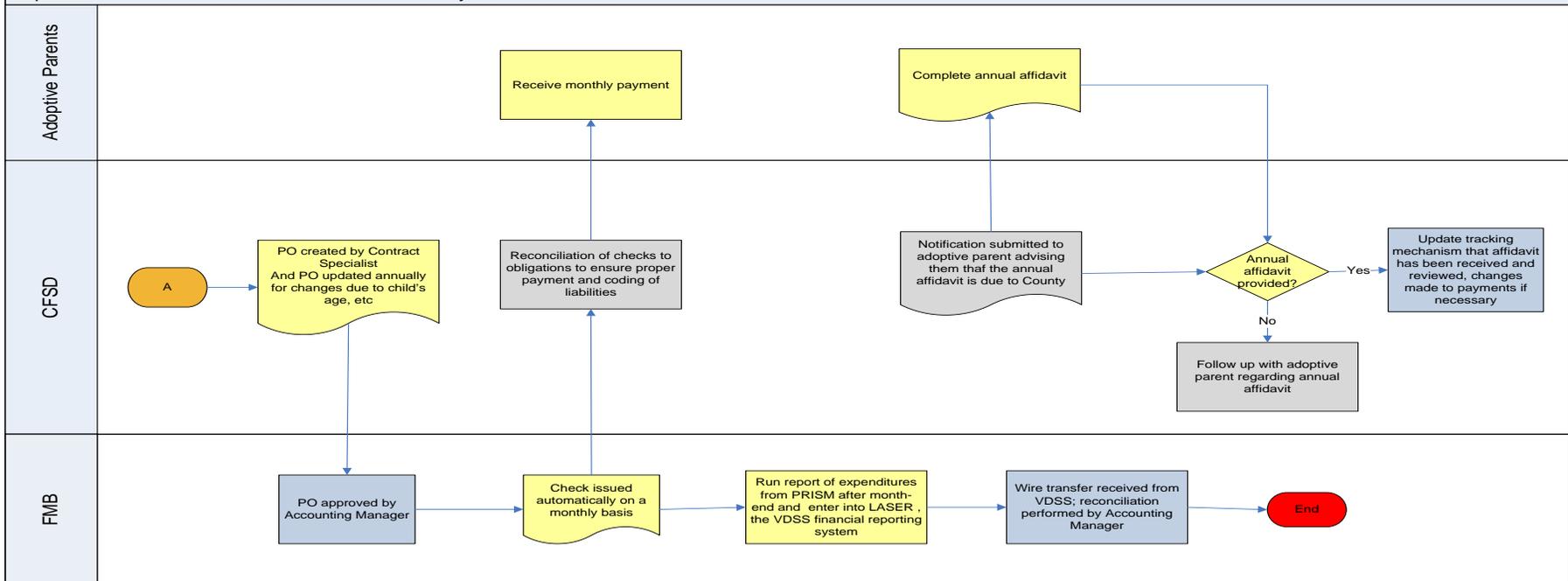


# Process Maps - continued

Grant Compliance # CFDA 93.659 – Adoption Assistance

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Department of Human Services – Child and Family Services Division





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