

# COUNTY OF SACRAMENTO

DEPARTMENT OF FINANCE - AUDITOR-CONTROLLER DIVISION – INTERNAL AUDIT UNIT

**INTERNAL AUDIT REPORT**

**CHILD ABUSE PREVENTION COUNCIL  
FISCAL MONITORING  
AGREED-UPON PROCEDURES**

**DEPARTMENT OF CHILD, FAMILY, AND  
ADULT SERVICES**



**Audit Committee Submittal Date: 07/21/2022**

## **SUMMARY**

---

### **Background**

This fiscal monitoring Agreed-Upon Procedures is requested by Department of Child, Family, and Adult Services (DCFAS) as Child Abuse Prevention Council (CAPC) is assessed as one of the high risk subrecipients based on DCFAS's subrecipient risk assessment.

CAPC is a not-for-profit agency and provides training, consulting and capacity building with mission to prevent child abuse and neglect. Internal Audit Unit performed this Agreed-Upon Procedures engagement for the following contracts:

- Youth Mentors for Child Protective Services
  - Contract No. 7205000-18/20-099 for the period January 1, 2018 to December 31, 2019
  - Contract No. 7805000-20/22-099 for the period January 1, 2020 to December 31, 2020
- Children's Trust Fund
  - Contract No. 7801000-19-147 for the period July 1, 2018 to June 30, 2019
  - Contract No. 7801000-20-147 for the period July 1, 2019 to June 30, 2020
- Mandated Child Abuse Reporter Training
  - Contract No. 7805000-19-352 for the period July 1, 2018 to June 30, 2019
  - Contract No. 7805000-20-352 for the period July 1, 2019 to June 30, 2020
- Child Abuse Prevention Services
  - Contract No. 7805000-19/20-583 for the period July 1, 2018 to June 30, 2020

### **Audit Objective**

To assist DCFAS to assess CAPC's financial condition and compliance with the Agreements between DCFAS and CAPC.

### **Summary**

Based on our agreed-upon procedures performed, we noted exceptions in the areas of CAPC's internal controls, claim submission, general ledger, cost allocations, and funding sources.

Department of Finance  
Ben Lamera  
Director



Auditor-Controller Division  
Joyce Renison  
Assistant Auditor-Controller

## County of Sacramento

---

June 28, 2022

Michelle Callejas, Director  
Department of Child, Family, and Adult Services  
County of Sacramento  
9750 Business Park Drive, Suite 220  
Sacramento, CA 95827

### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Dear Ms. Callejas:

We have performed the procedures, enumerated below, which were requested and agreed to by your department regarding Child Abuse Prevention Council (CAPC)'s fiscal compliance as outlined in the contractual agreements (Agreements) listed below:

- Youth Mentors for Child Protective Services
  - Contract No. 7205000-18/20-099 for the period January 1, 2018 to December 31, 2019
  - Contract No. 7805000-20/22-099 for the period January 1, 2020 to December 31, 2020
- Children's Trust Fund
  - Contract No. 7801000-19-147 for the period July 1, 2018 to June 30, 2019
  - Contract No. 7801000-20-147 for the period July 1, 2019 to June 30, 2020
- Mandated Child Abuse Reporter Training
  - Contract No. 7805000-19-352 for the period July 1, 2018 to June 30, 2019
  - Contract No. 7805000-20-352 for the period July 1, 2019 to June 30, 2020
- Child Abuse Prevention Services
  - Contract No. 7805000-19/20-583 for the period July 1, 2018 to June 30, 2020

This agreed-upon procedure engagement was conducted to assist the Department of Child, Family, and Adult Services (DCFAS) to assess CAPC's financial condition and compliance with the Agreements. DCFAS's management is responsible for monitoring CAPC's compliance with the Agreements' requirements.

The sufficiency of the procedures is solely the responsibility of DCFAS's management. Consequently, we make no representation regarding the sufficiency of the procedures described below and on page 3 of this report either for the purpose for which this report has been requested or for any other purpose. This report is applicable solely to the Agreements referred on page 1 of this report and is not intended to pertain to any other agreements of DCFAS or CAPC.

The procedures performed and our findings were as follows:

1. Internal Controls - We reviewed CAPC's written internal control policies and procedures including purchasing, vendor payments, payroll, claim submissions, cost allocations, general ledger, and financial report preparation. We also reviewed CAPC's written procedures for clients' admission and release, program eligibility verification, and services provided for its programs listed in the Agreements.

Finding: We noted an exception from our review of CAPC's internal controls. See ATT 6 – *Current Findings and Recommendations*.

2. Financial Statements - We inspected CAPC's financial audit reports for years ended December 31, 2018 and December 31, 2019 to identify any concerns or issues that may require your attention.

Finding: We did not note any exceptions as a result of this procedure.

3. Claim Submissions - We inspected CAPC's monthly invoice claims for March, June, and August of each contract year for each contract under review. We haphazardly selected and tested 15 transactions from these monthly invoice claims regarding payroll costs and tested 10 transactions from these monthly claims regarding non-payroll costs for each of the Agreements.

Finding: We noted several exceptions. See ATT 6 – *Current Findings and Recommendations*.

4. General Ledger - We traced CAPC's invoice claims to its general ledger and financial records.

Finding: We noted differences from CAPC's invoice claims to the invoice claims' summary supporting documentations. See ATT 6 – *Current Findings and Recommendations*.

5. Cost Allocations - We reviewed CAPC's cost allocation policies and procedures and tested the transactions listed in Item #3 to identify any issues related to cost allocations.

Finding: We noted one exception where another program's travel expense was inappropriately charged to Children's Trust Fund. See ATT 6 – *Current Findings and Recommendations*.

6. Funding Sources - We inspected CAPC's general ledger and invoice claims for March, June, and August of each contract year for each contract under review to identify any inappropriate or duplicated charges.

Finding: We noted one exception where another program's travel expense was inappropriately charged to Children's Trust Fund as described in Item #5 above. See ATT 6 – *Current Findings and Recommendations*.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform an audit or examination, or review, the objectives of which would be the expression of an opinion or conclusion, respectively, on CAPC's financial statements or schedules, internal controls, or compliance with the Agreements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

DCFAS's management responses to the findings identified during our engagement are described in ATT 6 – *Current Findings and Recommendations*. We did not perform procedures to validate DCFAS's management responses to the findings and, accordingly, we do not express an opinion on the responses to the findings.

This report is intended solely for the use of the Sacramento County Board of Supervisors, those charged with governance, Sacramento County Audit Committee, Sacramento County Executive, and DCFAS's management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

BEN LAMERA  
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, CPA  
Senior Audit Manager

Enclosures:

- ATT 1 – *Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget (Youth Mentors for Child Protective Services)*
- ATT 2 – *Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget (Children's Trust Fund)*
- ATT 3 – *Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget (Mandated Child Abuse Reporter Training)*
- ATT 4 – *Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget (Child Abuse Prevention Services)*
- ATT 5 – *Summary of Amounts Over/(Under) Claimed, Over Budget, Over Paid, Erroneous Charges, and Over/(Under) Matched*
- ATT 6 – *Current Findings and Recommendations*

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Youth Mentors for Child Protective Services  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	A Approved Budget	B Total Claimed Amount	C Claimable Amount in General Ledger <sup>1</sup>	B-C Over Claimed Amount	B-A Amount Claimed Over Budget <sup>5</sup>
<b>For the Period January 1, 2018 to December 31, 2018</b>					
<b>Personnel Expenses</b>					
<b>Admin Staff</b>					
Chief Program Officer	\$ 1,040.00	1,122.85	1,040.00		82.85
Program Manager	1,215.00				
Project Manager	2,350.00				
Program Support	1,175.00				
<b>Admin Staff Salaries</b>	<b>5,780.00</b>	<b>1,122.85</b>	<b>1,040.00</b>		<b>82.85</b>
Admin Staff Benefits (28%) <sup>2</sup>	1,618.40	314.40	291.20	23.20	
<b>Total Admin Staff Salaries and Benefits</b>	<b>7,398.40</b>	<b>1,437.25</b>	<b>1,331.20</b>	<b>23.20</b>	<b>82.85</b>
<b>AmeriCorps</b>					
2.0 FTE AmeriCorps Members	51,196.00	28,242.50	28,242.50		
<b>AmeriCorps Salaries</b>	<b>51,196.00</b>	<b>28,242.50</b>	<b>28,242.50</b>		
AmeriCorps Benefits (19.5%) <sup>3</sup>	9,983.22	5,366.07	2,523.74	2,842.33	
<b>Total AmeriCorps Salaries and Benefits</b>	<b>61,179.22</b>	<b>33,608.57</b>	<b>30,766.24</b>	<b>2,842.33</b>	
<b>Total Personnel Expenses</b>	<b>68,577.62</b>	<b>35,045.82</b>	<b>32,097.44</b>	<b>2,865.53</b>	<b>82.85</b>
<b>Operating Expenses</b>					
Office Space/Utilities	687.50	74.83	57.90	16.93	
Office Supplies & Fingerprinting	230.00				
Postage	5.00	16.95	5.00		11.95
Printing & Copying	75.00	35.30	35.30		
Training Room Usage	605.00				
Travel	75.00				
<b>Total Operating Expenses</b>	<b>1,677.50</b>	<b>127.08</b>	<b>98.20</b>	<b>16.93</b>	<b>11.95</b>
Indirect Costs (13.5%) <sup>4</sup>	9,483.88	4,748.36	3,521.97	1,226.39	
<b>Total</b>	<b>\$ 79,739.00</b>	<b>39,921.26</b>	<b>35,717.61</b>	<b>4,108.85</b>	<b>94.80</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Claimable Admin staff benefits are limited to 28% of total salaries.

<sup>3</sup> Claimable AmeriCorps benefits are limited to 19.5% of total salaries.

<sup>4</sup> Claimable indirect cost is limited to 13.5% of total direct program costs.

<sup>5</sup> Amount Claimed Over Budget represent claimed amount exceeding maximum line item budget.

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Youth Mentors for Child Protective Services  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	Approved Budget	A Total Claimed Amount	B Claimable Amount in General Ledger <sup>1</sup>	A-B Over Claimed Amount
<b>For the Period January 1, 2019 to December 31, 2019</b>				
<b>Personnel Expenses</b>				
<b>Admin Staff</b>				
Chief Program Officer	\$ 1,040.00			
Program Manager	1,215.00			
Project Manager	2,350.00			
Program Support	1,175.00			
<b>Admin Staff Salaries</b>	<b>5,780.00</b>			
Admin Staff Benefits (28%) <sup>2</sup>	1,618.40			
<b>Total Admin Staff Salaries and Benefits</b>	<b>7,398.40</b>			
<b>AmeriCorps</b>				
2.0 FTE AmeriCorps Members	51,196.00	13,375.37	13,375.37	
<b>AmeriCorps Salaries</b>	<b>51,196.00</b>	<b>13,375.37</b>	<b>13,375.37</b>	
AmeriCorps Benefits (19.5%) <sup>3</sup>	9,983.22	2,541.32	1,124.03	1,417.29
<b>Total AmeriCorps Salaries and Benefits</b>	<b>61,179.22</b>	<b>15,916.69</b>	<b>14,499.40</b>	<b>1,417.29</b>
<b>Total Personnel Expenses</b>	<b>68,577.62</b>	<b>15,916.69</b>	<b>14,499.40</b>	<b>1,417.29</b>
<b>Operating Expenses</b>				
Office Space/Utilities	687.50			
Office Supplies & Fingerprinting	230.00			
Postage	5.00			
Printing & Copying	75.00			
Training Room Usage	605.00			
Travel	75.00			
<b>Total Operating Expenses</b>	<b>1,677.50</b>			
Indirect Costs (13.5%) <sup>4</sup>	9,483.88	2,148.76	1,957.42	191.34
<b>Total</b>	<b>\$ 78,061.50</b>	<b>18,065.45</b>	<b>16,456.82</b>	<b>1,608.63</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Claimable Admin staff benefits are limited to 28% of total salaries.

<sup>3</sup> Claimable AmeriCorps benefits are limited to 19.5% of total salaries.

<sup>4</sup> Claimable indirect cost is limited to 13.5% of total direct program costs.

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Youth Mentors for Child Protective Services  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	Approved Budget	A Total Claimed Amount	B Claimable Amount in General Ledger <sup>1</sup>	A-B Over Claimed Amount
<b>For the Period January 1, 2020 to December 31, 2020</b>				
<b>Personnel Expenses</b>				
<b>Admin Staff</b>				
Chief Program Officer	\$ 1,040.00	252.45		
Program Manager	1,215.00			
Project Manager	2,350.00	426.53		
Program Support	1,175.00			
<b>Admin Staff Salaries</b>	<b>5,780.00</b>	<b>678.98</b>	<b>678.98</b>	
Admin Staff Benefits (28%) <sup>2</sup>	1,618.40	119.08	119.08	
<b>Total Admin Staff Salaries and Benefits</b>	<b>7,398.40</b>	<b>798.06</b>	<b>798.06</b>	
<b>AmeriCorps</b>				
2.0 FTE AmeriCorps Members	51,196.00	4,794.73	4,794.73	
<b>AmeriCorps Salaries</b>	<b>51,196.00</b>	<b>4,794.73</b>	<b>4,794.73</b>	
AmeriCorps Benefits (19.5%) <sup>3</sup>	9,983.22	2,228.94	934.97	1,293.97
<b>Total AmeriCorps Salaries and Benefits</b>	<b>61,179.22</b>	<b>7,023.67</b>	<b>5,729.70</b>	<b>1,293.97</b>
<b>Total Personnel Expenses</b>	<b>68,577.62</b>	<b>7,821.73</b>	<b>6,527.76</b>	<b>1,293.97</b>
<b>Operating Expenses</b>				
Office Space/Utilities	687.50	70.33	70.33	
Office Supplies & Fingerprinting	230.00			
Postage	5.00	4.41	4.41	
Printing & Copying	75.00			
Training Room Usage	605.00			
Travel	75.00			
<b>Total Operating Expenses</b>	<b>1,677.50</b>	<b>74.74</b>	<b>74.74</b>	
Indirect Costs (13.5%) <sup>4</sup>	9,483.88	1,066.02	891.34	174.68
<b>Total</b>	<b>\$ 79,739.00</b>	<b>8,962.49</b>	<b>7,493.84</b>	<b>1,468.65</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Claimable Admin staff benefits are limited to 28% of total salaries.

<sup>3</sup> Claimable AmeriCorps benefits are limited to 19.5% of total salaries.

<sup>4</sup> Claimable indirect cost is limited to 13.5% of total direct program costs.



County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Children's Trust Fund  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	Approved Expense Budget	A	B	A-B	A-B	C		D	D-C	D-C
		Total Claimed Amount	Claimable Amount in General Ledger <sup>1</sup>	Over Claimed Amount	Under Claimed Amount	Approved Match Budget	Total Match Reported	Reportable Match Per General Ledger <sup>2</sup>	Over Matched Amount <sup>3</sup>	Under Matched Amount <sup>3</sup>
<b>For the Period July 1, 2018 to June 30, 2019</b>										
<b>Personnel Expenses</b>										
CEO	\$ 3,000.00	2,095.84				\$ 13,261.25	13,261.25			
Chief Program Officer	13,000.00	12,277.33				7,998.97	7,998.96			
Training Program Manager	7,500.00	3,163.38				8,520.16	8,520.15			
Training/Coordinator	10,730.00	10,481.69				23,535.50	23,535.51			
Collaboration Manager	5,198.70	5,198.70				3,057.00	3,057.01			
CDRT Project Manager	42,115.00	42,115.00				7,180.13	7,180.13			
Online Training Specialist						5,800.00	5,800.00			
Information and Referral Assistant	26,250.00	25,654.79				9,203.05	9,203.05			
Program Support						3,944.43	3,944.43			
Account Support						7,358.10	7,358.10			
Administrative Supervision						2,972.58	2,972.58			
<b>Total Salaries</b>	<b>107,793.70</b>	<b>100,986.73</b>	<b>101,450.29</b>		<b>(463.56)</b>	<b>92,831.17</b>	<b>92,831.17</b>	<b>117,396.67</b>	<b>24,565.50</b>	
Staff Benefits(18.5%) <sup>4</sup>	19,941.84	19,941.83	18,768.30	1,173.53		15,781.30	15,781.29	20,525.59	4,744.29	
<b>Total Personnel Expenses</b>	<b>127,735.54</b>	<b>120,928.56</b>	<b>120,218.59</b>	<b>1,173.53</b>	<b>(463.56)</b>	<b>108,612.47</b>	<b>108,612.46</b>	<b>137,922.26</b>	<b>29,309.79</b>	
<b>Operating Expenses</b>										
Consultants	20,000.00	20,000.00	20,000.00			1,257.00		5,544.67	4,287.67	
CDRT Training						800.00				(800.00)
Office Space	8,950.00	8,950.00	8,950.00			1,045.00	1,045.00	9,309.26	8,264.26	
Training/Meeting Room Usage	3,400.00	3,400.00	3,400.00							
Office Supplies	1,950.00	1,482.46	1,482.46			2,730.00	2,730.00	99.73		(2,630.27)
Postage	602.00	602.00	468.90	133.10		400.00	399.99	47.10		(352.90)
Printing & Copying	4,465.00	4,286.43	4,286.43			2,321.00	2,321.00	580.67		(1,740.33)
Telephone/Electronic Comm.	2,000.00	2,000.00	2,000.00			1,347.44	1,347.45	2,022.71	675.27	
Staff Training	1,200.00	1,198.88	1,198.88			1,725.00	1,725.01	947.52		(777.48)
Travel/Mileage	1,900.00	1,850.27	1,843.92	6.35		250.00	249.99	74.46		(175.54)
Website (Training/Update)						1,000.00				(1,000.00)
Outreach events/Materials						500.00				(500.00)
<b>Total Operating Expenses</b>	<b>44,467.00</b>	<b>43,770.04</b>	<b>43,630.59</b>	<b>139.45</b>		<b>13,375.44</b>	<b>9,818.44</b>	<b>18,626.12</b>	<b>13,227.20</b>	<b>(7,976.52)</b>
Indirect Expenses (10.61%) <sup>5</sup>	18,264.30	15,866.67	16,694.37		(827.70)	14,638.55		16,143.76	1,505.21	
<b>Total Expense</b>	<b>\$ 190,466.84</b>	<b>180,565.27</b>	<b>180,543.55</b>	<b>1,312.98</b>	<b>(1,291.26)</b>	<b>\$ 136,626.46</b>	<b>118,430.90</b>	<b>172,692.14</b>	<b>44,042.20</b>	<b>(7,976.52)</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Reportable Match Per General Ledger represents match expenses recorded in CAPC's general ledger.

<sup>3</sup> For the purpose of calculating Over/(Under) matched amount, we used reportable match expenses recorded in CAPC's general ledger and if match reported was less than budgeted match amount, we considered the difference as under matched.

<sup>4</sup> Claimable staff benefits are limited to 18.5% of total salary expenses.

<sup>5</sup> Claimable indirect expenses are limited to 10.61% of total direct program costs.

<sup>6</sup> In addition to Over/(Under) Claimed Amounts shown on the schedule above, we noted inappropriate travel expense claimed in the amounts of \$9.80 from our sample testing. This amount is presented at ATT 5 - Summary of Amounts Over/(Under) Claimed, Over Budget, Over Paid, Erroneous Charges, and Over/(Under) Matched. Also, see Finding #2 at ATT 6 - Current Findings and Recommendations.

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Children's Trust Fund  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	Approved Expense Budget	A	B	A-B	C	D	D-C	D-C	
		Total Claimed Amount	Claimable Amount in General Ledger <sup>1</sup>	Over Claimed Amount	Approved Match Budget	Total Match Reported	Reportable Match Per General Ledger <sup>2</sup>	Over Matched Amount <sup>3</sup>	Under Matched Amount <sup>3</sup>
<b>Personnel Expenses</b>									
CEO	\$ 860.00	357.60			\$ 13,261.25	13,261.24			
Chief Program Officer	14,300.00	12,898.80			7,998.97	7,998.96			
Training Program Manager	7,500.00	7,500.00			8,520.16	8,520.16			
Training/Coordinator	6,730.00	6,237.71			23,535.50	23,535.51			
Collaboration Manager	8,198.70	8,198.67			3,057.00	3,057.00			
Online Training Specialist					5,800.00	7,180.12			
CDRT Project Manager	38,847.00	30,237.77			7,180.13	5,800.00			
Information and Referral Assistant	35,917.00	25,179.58			9,203.05	9,203.04			
Program Support					3,944.43	3,944.44			
Account Support					7,358.10	7,358.12			
Administrative Supervision					2,972.58	2,972.60			
<b>Total Salary</b>	<b>112,352.70</b>	<b>90,610.13</b>	<b>90,610.13</b>		<b>92,831.17</b>	<b>92,831.19</b>	<b>117,558.63</b>	<b>24,727.46</b>	
Staff Benefits (20%) <sup>4</sup>	22,470.54	18,379.04	18,122.03	257.01	15,781.30	15,781.32	23,139.83	7,358.53	
<b>Total Salary Plus Benefits</b>	<b>134,823.24</b>	<b>108,989.17</b>	<b>108,732.16</b>	<b>257.01</b>	<b>108,612.47</b>	<b>108,612.51</b>	<b>140,698.46</b>	<b>32,085.99</b>	
<b>Operating Expenses</b>									
Consultants	15,000.00	15,000.00	15,000.00		1,257.00	1,257.00		(1,257.00)	
CDRT Training					800.00	800.00	2,501.26	1,701.26	
Office Space	9,250.00	8,421.63	8,421.63		1,045.00	1,045.00	9,092.66	8,047.66	
Training/Meeting Room Usage	2,800.00	2,479.91	2,083.63	396.28					
Office Supplies	1,250.00	1,250.00	1,250.00		2,730.00	2,730.00	10,371.38	7,641.38	
Postage	602.00	602.00	602.00		400.00	400.00	12.15	(387.85)	
Printing & Copying	3,614.60	3,614.60	3,614.60		2,321.00	2,321.00	1,533.63	(787.37)	
Telephone/Electronic Comm.	3,040.00	2,804.32	2,804.32		1,347.44	1,347.44	1,774.46	427.02	
Staff Training					1,725.00	1,725.00	900.00	(825.00)	
Travel/Mileage	1,823.10	1,351.00	1,351.00		250.00	250.00	23.55	(226.45)	
Website (Training/Update)					1,000.00	1,000.00		(1,000.00)	
Outreach events/Materials					500.00	500.00		(500.00)	
<b>Total Operating Expenses</b>	<b>37,379.70</b>	<b>35,523.46</b>	<b>35,127.18</b>	<b>396.28</b>	<b>13,375.44</b>	<b>13,375.44</b>	<b>26,209.09</b>	<b>17,817.32</b>	<b>(4,983.67)</b>
Indirect Expenses (10.95%) <sup>5</sup>	18,864.35	15,541.52	14,933.98	607.54	14,638.55	14,638.55	13,578.93	(1,059.62)	
<b>Total Expense</b>	<b>\$ 191,067.29</b>	<b>160,054.15</b>	<b>158,793.32</b>	<b>1,260.83</b>	<b>\$ 136,626.46</b>	<b>136,626.50</b>	<b>180,486.48</b>	<b>49,903.31</b>	<b>(6,043.29)</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Reportable Match Per General Ledger represents match expenses recorded in CAPC's general ledger.

<sup>3</sup> For the purpose of calculating Over/(Under) matched amount, we used reportable match expenses recorded in CAPC's general ledger and if match reported was less than budgeted match amount, we considered the difference as under matched.

<sup>4</sup> Claimable staff benefits are limited to 20% of total salary expenses.

<sup>5</sup> Claimable indirect expenses are limited to 10.95% of total direct program costs.

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Mandated Child Abuse Reporter Training  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	A Approved Budget	B Total Claimed Amount	C Claimable Amount in General Ledger <sup>1</sup>	B-C Over Claimed Amount	B-C Under Claimed Amount	B-A Amount Claimed Over Budget	D Approved Match Budget	Total Match Reported	E Reportable Match Per General Ledger <sup>2</sup>	E-D Over Matched <sup>3</sup>	E-D Under Matched <sup>3</sup>
<b>For the Period July 1, 2018 to June 30, 2019</b>											
<b>Salaries and Benefit Expenses</b>											
CEO <sup>6</sup>	\$ 4,200.00	7,400.00					\$ 1,800.00	1,650.00			
Chief Program Officer	4,000.00	2,996.22					4,900.00	4,491.64			
Training Manager <sup>6</sup>	5,000.00	5,682.61									
SBS Trainer <sup>6</sup>	24,550.00	29,102.32									
Trainer	13,200.00	6,223.26									
Training Coordinator	16,000.00	5,204.04									
Online Training Specialist	4,500.00										
Shaken Baby/safe Sleep Sr Pro Mgr	3,150.00	1,455.19									
<b>Total Salaries</b>	<b>74,600.00</b>	<b>58,063.64</b>	<b>50,148.16</b>	<b>7,915.48</b>		<b>519.45</b> <sup>6</sup>	<b>6,700.00</b>	<b>6,141.64</b>	<b>7,986.37</b>	<b>1,286.37</b>	
Staff Benefits (19%) <sup>4</sup>	14,174.00	10,997.32	9,528.15	1,469.17							
<b>Total Salaries &amp; Benefits</b>	<b>88,774.00</b>	<b>69,060.96</b>	<b>59,676.31</b>	<b>9,384.65</b>		<b>519.45</b>	<b>6,700.00</b>	<b>6,141.64</b>	<b>7,986.37</b>	<b>1,286.37</b>	
<b>Operating Expenses</b>											
Office Space	3,879.00	3,728.20	3,879.00		(150.80)		4,719.00	4,325.75	9,995.67	5,276.67	
Training Room Usage	2,240.00	2,592.39	2,240.00			352.39	1,815.00	1,663.75	3,353.88	1,538.88	
Office Supplies/Training Materials	345.00	345.00	345.00								
Postage	90.00	137.81	90.00								
Printing & Copying/SBS training materials	4,097.00	4,573.80	4,097.00			476.80	1,300.00	1,191.64	2,585.22	1,285.22	(1,023.98)
Telephone/Electronic Comm.	819.00	767.27	819.00				5,480.00	5,023.36	4,456.02		
Training	2,000.00	1,845.96		1,845.96			714.00	654.50	2,115.18	1,401.18	
Training Materials	17,477.00	25,791.34	17,477.00			8,314.34					
Travel/Mileage	1,000.00	705.25	652.35	52.90							
Website (training/update)							7,250.00	6,645.86			(7,250.00)
<b>Total Operating Expenses</b>	<b>31,947.00</b>	<b>40,487.02</b>	<b>29,599.35</b>	<b>1,898.86</b>	<b>(202.53)</b>	<b>9,191.34</b>	<b>21,278.00</b>	<b>19,504.86</b>	<b>22,505.97</b>	<b>9,501.95</b>	<b>(8,273.98)</b>
Indirect Cost (11%) <sup>5</sup>	13,279.00	9,314.32	9,683.30		(368.98)		2,267.04	2,078.12	3,673.93	1,406.89	
<b>Total</b>	<b>\$ 134,000.00</b>	<b>118,862.30</b>	<b>98,958.96</b>	<b>11,283.51</b>	<b>(571.51)</b>	<b>9,710.79</b>	<b>\$ 30,245.04</b>	<b>27,724.62</b>	<b>34,166.27</b>	<b>12,195.21</b>	<b>(8,273.98)</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Reportable Match Per General Ledger represents match expenses recorded in CAPC's general ledger.

<sup>3</sup> For the purpose of calculating Over/(Under) matched amount, we used reportable match expenses recorded in CAPC's general ledger and if match reported was less than budgeted match amount, we considered the difference as under matched.

<sup>4</sup> Claimable staff benefits are limited to 19% of total salary expenses.

<sup>5</sup> Claimable indirect expenses are limited to 11% of total direct program costs.

<sup>6</sup> Line item claims for CEO, Training Manager and SBS Trainer salary expenses exceeded budget by \$8,434.93 (\$3,200.00 + \$682.61 + \$4,552.32). To avoid duplicate disallowance, Amount Claimed Over Budget column for Total Salaries present the difference between Over Claimed Amount and Amount Claimed Over Budget only (\$519.45 = \$8343.93 - \$7,915.48).

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Mandated Child Abuse Reporter Training  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	Approved Budget	A Total Claimed Amount	B Claimable Amount in General Ledger <sup>1</sup>	A-B Over Claimed Amount	C Approved Match Budget	Total Match Reported	D Reportable Match Per General Ledger <sup>2</sup>	D-C Over Matched Amount <sup>3</sup>	D-C Under Matched Amount <sup>3</sup>
<b>For the Period July 1, 2019 to June 30, 2020</b>									
<b>Salaries and Benefit Expenses</b>									
CEO	\$ 3,000.00	2,545.56			\$ 1,800.00	1,650.00			
Chief Program Officer	8,000.00	6,880.45			4,900.00	4,491.63			
Training Manager	5,000.00	1,045.43							
SBS/SSB Trainer	17,550.00	17,550.00							
Trainer	23,700.00	22,277.29							
Training Coordinator	14,000.00	5,324.39							
Online Training Specialist	2,500.00								
<b>Total Salaries</b>	<b>73,750.00</b>	<b>55,623.12</b>	<b>55,623.12</b>		<b>6,700.00</b>	<b>6,141.63</b>	<b>5,387.00</b>		<b>(1,313.00)</b>
Staff Benefits (19%) <sup>4</sup>	14,012.50	10,736.36	10,568.39	167.97					
<b>Total Salaries &amp; Benefits</b>	<b>87,762.50</b>	<b>66,359.48</b>	<b>66,191.51</b>	<b>167.97</b>	<b>6,700.00</b>	<b>6,141.63</b>	<b>5,387.00</b>		<b>(1,313.00)</b>
<b>Operating Expenses</b>									
Office Space	6,479.00	5,268.21	5,268.21		4,719.00	4,325.75	7,302.87	2,583.87	
Training Room Usage	3,015.00	2,916.35	2,916.35		1,815.00	1,663.75	4,181.59	2,366.59	
Office Supplies/Training Materials	348.30	348.30	59.58	288.72					
Postage	875.00	875.00	814.74	60.26	1,300.00	1,191.63	110.56		(1,189.44)
Printing & Copying/SBS training materials	4,097.00	4,097.00	4,097.00		5,480.00	5,023.37	5,553.71	73.71	
Equipment	3,568.20	3,568.20	3,568.20						
Telephone/Electronic Comm.	2,119.00	2,014.49	2,014.49		714.00	654.50	1,446.34	732.34	
Training Materials	11,457.00	11,457.00	11,457.00						
Travel/Mileage	1,000.00	578.80	578.80						
Website (training/update)					7,250.00	6,645.87			(7,250.00)
<b>Total Operating Expenses</b>	<b>32,958.50</b>	<b>31,123.35</b>	<b>30,774.37</b>	<b>348.98</b>	<b>21,278.00</b>	<b>19,504.87</b>	<b>18,595.07</b>	<b>5,756.51</b>	<b>(8,439.44)</b>
Indirect Cost (11%) <sup>5</sup>	13,279.00	10,889.34	10,666.25	223.09	2,267.04	2,078.12	2,696.95	429.91	
<b>Total</b>	<b>\$ 134,000.00</b>	<b>108,372.17</b>	<b>107,632.13</b>	<b>740.04</b>	<b>\$ 30,245.04</b>	<b>27,724.62</b>	<b>26,679.02</b>	<b>6,186.42</b>	<b>(9,752.44)</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Reportable Match Per General Ledger represents match expenses recorded in CAPC's general ledger.

<sup>3</sup> For the purpose of calculating Over/(Under) matched amount, we used reportable match expenses recorded in CAPC's general ledger and if match reported was less than budgeted match amount, we considered the difference as under matched.

<sup>4</sup> Claimable staff benefits are limited to 19% of total salary expenses.

<sup>5</sup> Claimable indirect expenses are limited to 11% of total direct program costs.

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Child Abuse Prevention Services  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	A Approved Budget	B Total Claimed Amount	C Claimable Amount in General Ledger <sup>1</sup>	B-C Over Claimed Amount	B-A Amount Claimed Over Budget
<b>For the Period July 1, 2018 to June 30, 2019</b>					
<b>Personnel Expenses</b>					
Chief Executive Officer	\$ 14,561.00	12,273.10			
Chief Program Manager	15,259.00	16,974.27			1,715.27
Chief Financial Officer	4,315.00	683.74			
Accounting Supervisor	5,356.00	1,877.66			
Staff Accountant	2,124.00	386.56			
Senior Program Manager	10,120.00	16,159.24			6,039.24
AmeriCorps Project Manager	10,195.00	15,719.45			5,524.45
B&B Collaboration Manager	21,087.00	22,338.82			1,251.82
Training Manager	12,530.00	12,567.04			37.04
Data Evaluation Specialist	7,094.00				
Information & Referral Specialist	6,101.00	1,799.10			
Training Specialist	22,715.00	12,461.98			
Bilingual Training Specialist	12,876.00	13,385.95			509.95
Program Support	5,174.00	5,562.35			388.35
Training Coordinator	6,289.00	5,732.99			
<b>Total Personnel Expenses</b>	<b>155,796.00</b>	<b>137,922.25</b>	<b>137,922.25</b>		<b>15,466.12</b>
<b>Operating Expenses</b>					
Rent	15,459.00	9,309.26	9,309.26		
Office Supplies	218.00	99.73	99.73		
Postage	106.00	47.10	47.10		
Telephone/Cellphones	1,900.00	2,022.71	1,900.00		122.71
Printing/Duplicating	1,610.00	580.67	580.67		
Staff Travel @ .50/mile	750.00	74.46	74.46		
AMC member mileage @ .47/mile	3,000.00	2,133.20	2,133.20		
Staff Training	2,250.00	5,544.67	2,250.00		3,294.67
Staff Travel	3,344.00				
Training Room Usage	5,811.00	5,561.25	5,561.25		
Program/Training Supplies	341.00	947.52	341.00		606.52
Member Supplies	324.00	323.77	323.77		
LPC Consulting	40,000.00	5,954.11	5,954.11		
Folsom Cordova Community	250,000.00	206,454.31	206,454.31		
La Familia Counseling Center	250,000.00	206,698.67	206,698.67		
Mutual Assistance Network	500,000.00	407,751.80	407,751.80		
River Oak Center for Children	250,000.00	250,000.00	250,000.00		
Sacramento Children's Home	750,000.00	644,017.79	644,017.79		
WellSpace Health	250,000.00	233,265.48	233,265.48		
<b>Total Operating Expenses</b>	<b>2,325,113.00</b>	<b>1,980,786.50</b>	<b>1,976,762.60</b>		<b>4,023.90</b>
Indirect Costs (10%) <sup>2</sup>	19,091.00	16,456.67	16,054.27	402.40	
<b>Total</b>	<b>\$ 2,500,000.00</b>	<b>2,135,165.42</b>	<b>2,130,739.12</b>	<b>402.40</b>	<b>19,490.02</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Claimable Indirect costs are limited to 10% of total direct program costs excluding subcontractor and consulting expenses.

<sup>3</sup> In addition to Over Claimed and Amount Claimed Over Budget shown on the schedule above, CAPC owes DCFAS \$35,730.12 due to revisions of October 2018, January 2019, and June 2019 invoice claims after payments were made to CAPC by DCFAS based on original invoices. This amount is presented at ATT 5 - *Summary of Amounts Over/(Under) Claimed, Over Budget, Over Paid, Erroneous Charges, and Over/(Under) Matched*. Also, see Finding #2 at ATT 6 - *Current Findings and Recommendations*.

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC) - Child Abuse Prevention Services  
 Fiscal Monitoring Agreed-Upon Procedures  
 Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget

Budget Categories	A Approved Budget	B Total Claimed Amount	C Claimable Amount in General Ledger <sup>1</sup>
<b>For the Period July 1, 2019 to June 30, 2020</b>			
<b>Personnel Expenses</b>			
Chief Executive Officer \$	25,045.60	23,255.29	
Chief Program Manager	17,501.00	17,377.53	
Chief Financial Officer	5,731.00	4,375.19	
Accounting Supervisor	5,356.00	4,037.27	
Staff Accountant	2,124.00	2,124.00	
Senior Program Manager	12,480.00	12,480.00	
AmeriCorps Project Manager	15,505.00	15,505.00	
B&B Collaboration Manager	14,630.04	14,490.99	
Training Manager	2,950.00	2,950.00	
Data Evaluation Specialist	21,544.28	21,544.28	
Information & Referral Specialist	4,331.00	3,914.28	
Training Specialist	14,148.20	12,672.68	
Bilingual Training Specialist			
Program Support	2,814.00	2,814.00	
Training Coordinator	3,693.00	3,674.15	
<b>Staff Salaries &amp; Benefits</b>	<b>147,853.12</b>	<b>141,214.66</b>	<b>141,214.66</b>
<b>Operating Expenses</b>			
Rent	10,590.60	9,092.66	9,092.66
Office Supplies	1,191.00	1,092.14	1,092.14
Equipment	9,900.00	9,896.55	9,896.55
Postage			
Telephone/Cellphones	2,900.00	1,774.46	1,774.46
Printing/Duplicating	2,110.00	1,533.63	1,533.63
Staff Travel @ .50/mile	750.00		
AMC member mileage @ .47/mile	3,000.00	2,526.08	2,526.08
Staff Training	2,250.00	900.00	900.00
Staff Travel	3,344.00	23.55	23.55
Training Room Usage	5,811.00	5,495.83	5,495.83
Program/Training Supplies	885.28	717.27	717.27
Member Supplies	324.00	278.83	278.83
Media for COID 19	10,000.00	10,000.00	10,000.00
ASR Evaluation/Consulting	40,000.00	40,000.00	40,000.00
Folsom Cordova Community	250,000.00	229,901.05	229,901.05
La Familia Counseling Center	250,000.00	233,652.33	233,652.33
Mutual Assistance Network	500,000.00	450,063.03	450,063.03
River Oak Center for Children	250,000.00	176,936.08	176,936.08
Sacramento Children's Home	750,000.00	663,401.57	663,401.57
WellSpace Health	250,000.00	200,320.42	200,320.42
<b>Total Operating Expenses</b>	<b>2,343,055.88</b>	<b>2,037,605.48</b>	<b>2,037,605.48</b>
Indirect Costs (10%) <sup>2</sup>	19,091.00	17,454.59	17,454.59
<b>Total \$</b>	<b>2,510,000.00</b>	<b>2,196,274.73</b>	<b>2,196,274.73</b>

<sup>1</sup> Claimable Amount in General Ledger represents allowable expenses recorded in CAPC's general ledger up to maximum line item budget.

<sup>2</sup> Claimable Indirect costs are limited to 10% of total direct program costs excluding subcontractor and consulting expenses.

County of Sacramento  
 Department of Child, Family, and Adult Services (DCFAS)  
 Child Abuse Prevention Council (CAPC)  
 Fiscal Monitoring Agreed-Upon Procedures  
 Summary of Amounts Over/(Under) Claimed, Over Budget, Over Paid, Erroneous Charges, and Over/(Under) Matched

Program/Period	Over Claimed Amount	Under Claimed Amount	Amount Claimed Over Budget	Over Paid Amount <sup>1</sup>	Erroneous Charges <sup>2</sup>	Over Matched Amount	Under Matched Amount
<u>Youth Mentors for Child Protective Services</u>							
January 1, 2018 to December 31, 2018	\$ 4,108.85		94.80			\$	
January 1, 2019 to December 31, 2019	1,608.63						
January 1, 2020 to December 31, 2020	1,468.65						
<b>Total Youth Mentors for Child Protective Services</b>	<b>\$ 7,186.13</b>		<b>94.80</b>				
<u>Children's Trust Fund</u>							
July 1, 2018 to June 30, 2019	\$ 1,312.98	(1,291.26)			9.80	44,042.20	(7,976.52)
July 1, 2019 to June 30, 2020	1,260.83					49,903.31	(6,043.29)
<b>Total Children's Trust Fund</b>	<b>\$ 2,573.81</b>	<b>(1,291.26)</b>			<b>9.80</b>	<b>93,945.51</b>	<b>(14,019.81)</b>
<u>Mandated Child Abuse Reporter Training</u>							
July 1, 2018 to June 30, 2019	\$ 11,283.51	(571.51)	9,710.79			12,195.21	(8,273.98)
July 1, 2019 to June 30, 2020	740.04					6,186.42	(9,752.44)
<b>Total Mandated Child Abuse Reporter Training</b>	<b>\$ 12,023.55</b>	<b>(571.51)</b>	<b>9,710.79</b>			<b>18,381.63</b>	<b>(18,026.42)</b>
<u>Child Abuse Prevention Services</u>							
July 1, 2018 to June 30, 2019	\$ 402.40		19,490.02	35,730.12			
July 1, 2019 to June 30, 2020							
<b>Total Child Abuse Prevention Services</b>	<b>\$ 402.40</b>		<b>19,490.02</b>	<b>35,730.12</b>			
<b>Grand Total</b>	<b>\$ 22,185.89</b>	<b>(1,862.77)</b>	<b>29,295.61</b>	<b>35,730.12</b>	<b>9.80</b>	<b>\$112,327.14</b>	<b>(32,046.23)</b>

<sup>1</sup> Over Paid Amount represents the amount CAPC owes DCFAS due to revisions of October 2018, January 2019, and June 2019 invoice claims after payments were made to CAPC by DCFAS based on original invoices. See Finding #2 at ATT 6 - *Current Findings and Recommendations*.

<sup>2</sup> Erroneous Charges represent an inappropriate travel expense claim discovered during our sample expense testing. See Finding #2 at ATT 6 - *Current Findings and Recommendations*.

<sup>3</sup> We consider the total \$87,221.42 (\$22,185.89 + \$29,295.61 + \$35,730.12 + \$9.80) of Over Claimed Amount, Amount Claimed Over Budget, Over Paid Amount, and Erroneous Charges as disallowed costs.

County of Sacramento  
Department of Child, Family, and Adult Services (DCFAS)  
Child Abuse Prevention Council (CAPC)  
Fiscal Monitoring Agreed-Upon Procedures  
Current Findings and Recommendations

## 1. INTERNAL CONTROLS

Condition:

Child Abuse Prevention Council (CAPC)'s written internal control policies and procedures related to invoice claiming and financial reporting process were not followed by its staff. Accordingly, during our review of CAPC's invoice claims and general ledger, we noted several invoice claiming issues as described in Finding #2.

Criteria:

CAPC's management should ensure that its policies and procedures related to invoice claiming and financial reporting process are followed by its staff.

Effect:

By not following its internal control policies and procedures over invoice claiming and financial reporting process, CAPC submitted inaccurate invoice claims to Department of Child, Family, and Adult Services (DCFAS) resulting in noncompliance of the Agreements between CAPC and DCFAS (Agreements).

Recommendation:

We recommend CAPC's management ensure that its policies and procedures related to invoice claiming and financial reporting process are followed by its staff. We also recommend that CAPC's management regularly review and update the policies and procedures to strengthen its internal controls over invoice claiming and financial reporting.

Also, see Recommendations at Finding #2.

DCFAS's Management Response:

During the period under review, CAPC had new accounting staff that were unfamiliar with CAPC's financial software system and proper training for preparing and reviewing claims submitted to DCFAS was not provided. CAPC's current Chief Financial Officer (CFO) was rehired early September 2019, who previously worked at CAPC from 2007 – 2016. The current CFO re-hired a former staff accountant who is now the Accounting Supervisor. The current CFO and Accounting Supervisor has extensive knowledge of CAPC's financial software and CAPC's preparation and review of claims submitted to DCFAS. CAPC's current CFO and Accounting Supervisor trained new/current staff on how to utilize their financial software. In addition, CAPC's current CFO is reviewing and authorizing all claims submitted to DCFAS for reimbursement. Since this finding is related to CAPC's expenses on the claims submitted to DCFAS not agreeing to CAPC's general ledger, effective November 4, 2021, DCFAS is requiring all claims submitted to have their corresponding general ledger report



County of Sacramento  
Department of Child, Family, and Adult Services (DCFAS)  
Child Abuse Prevention Council (CAPC)  
Fiscal Monitoring Review  
Current Findings and Recommendations

accompany each claim when submitted to DCFAS. DCFAS staff will be reviewing all claims and general ledger report to ensure the amounts claimed for reimbursement agrees to expenses on CAPC's general ledger. Any discrepancies will be questioned and resolved prior to DCFAS issuing payment.

## 2. CLAIMS SUBMISSION AND GENERAL LEDGER

Condition:

During our testing of invoice claim expenses, we noted an incident where CAPC erroneously recorded in its general ledger system and claimed a travel expense in the amount of \$9.80 for Reduction in African American Child Deaths Program to Children's Trust Fund. However, this appeared to be an isolated incident.

In addition, during our review of CAPC's invoice claims and general ledger, we noted claimed amounts over budget, under claimed, over claimed, under matched, over matched, and unreturned over payment amounts as summarized below:

- Youth Mentors for Child Protective Services for the period January 1, 2018 to December 31, 2020: Total amounts of \$7,186.13 and \$94.80 were over claimed and over budget, respectively.
- Children's Trust Fund for the period July 1, 2018 to June 30, 2020: Total amounts of \$2,573.81 and \$(1,291.26) were over and (under) claimed, respectively.

In addition, total amounts of \$93,945.51 and \$(14,019.81) were over and (under) matched, respectively.

- Mandated Child Abuse Reporter Training for the period July 1, 2018 to June 30, 2020: Total amounts of \$12,023.55, \$(571.51), and \$9,710.79 were over claimed, (under) claimed, and over budget, respectively.

In addition, total amounts of \$18,381.63 and \$(18,026.42) were over and (under) matched, respectively.

- Child Abuse Prevention Services for the period July 1, 2018 to June 30, 2020: Total amount of \$402.40 and \$19,490.02 was over claimed and over budget, respectively.

In addition, October 2018, January 2019, and June 2019 invoice claims were revised reducing the total amount of expense claim by \$35,730.12 after

County of Sacramento  
Department of Child, Family, and Adult Services (DCFAS)  
Child Abuse Prevention Council (CAPC)  
Fiscal Monitoring Review  
Current Findings and Recommendations

payments were made to CAPC by DCFAS based on original invoices. However, this amount was never paid back to DCFAS.

Based on inquiries to CAPC's staff and review of supporting documents, it appeared that these errors were caused by:

- a) Not conducting line item reconciliations between invoice claims and general ledger expenses prior to submitting invoice claims to DCFAS;
- b) Undetected mathematical errors on cumulative amounts on invoice claims;
- c) Not closely monitoring line item budget amounts;
- d) Claiming/reporting budgeted amounts rather than actual, especially for benefit expenses, indirect costs, and matching funds;
- e) Not providing final claim adjustments reflecting actual expenses at fiscal year end in a timely manner after invoice claims were submitted with estimate amounts; and
- f) Not reconciling revenues to payment received in a timely manner.

We consider the total \$87,221.42 ( $\$9.80 + 7,186.13 + \$94.80 + 2,573.81 + \$12,023.55 + \$9,710.79 + \$402.40 + \$19,490.02 + \$35,730.12$ ) of erroneous charges, over claimed amount, amount claimed over budget, and unreturned over paid amount as disallowed costs.

See the details at ATT 1 through ATT 4 – *Schedule of Amounts Budgeted, Claimed, Over/(Under) Claimed, and Over Budget* and ATT 5 – *Summary of Amounts Over/(Under) Claimed, Over Budget, Over Paid, Erroneous Charges, and Over/(Under) Matched*.

Criteria:

In accordance with the Agreements' Exhibit C, Subsection IV E, "[CAPC] shall maintain full and complete documentation of all expenditures associated with performing the activities covered under these Agreements..."

CAPC should maintain adequate internal control policies and procedures and implement the policies and procedures to meet requirements of the Agreements.

County of Sacramento  
Department of Child, Family, and Adult Services (DCFAS)  
Child Abuse Prevention Council (CAPC)  
Fiscal Monitoring Review  
Current Findings and Recommendations

Effect:

CAPC submitted inaccurate invoice claims to DCFAS resulting in over/(under) claim, over budget, over/(under) match, and unreturned over payment amounts; therefore, CAPC was not in compliance with the Agreements.

Recommendation:

We recommend CAPC contact DCFAS to develop an arrangement to resolve inaccurate invoice claiming issues as described above.

CAPC should:

- a) Conduct line items reconciliation between invoice claims and general ledger expenses prior to submitting invoice claims to DCFAS;
- b) Thoroughly review its invoice claims to check for any mathematical errors on invoice claims;
- c) Closely monitor line item budget amounts and formally request budget modification in a timely manner, if needed;
- d) Claim/report actual expenses/matching funds, not budgeted amounts;
- e) Provide final claim adjustments reflecting actual expenses in a timely manner after submitting estimated invoice claims at fiscal year end; and
- f) Reconcile program revenues to payments received and resolve any discrepancy in a timely manner.

Also, see Recommendations at Finding #1.

DCFAS's Management Response:

See DCFAS's Management Response at Finding #1.

CAPC indicated the \$9.80 was an isolated incident. With its current staff and review process, proper account coding should be detected prior to entering the expense in CAPC's financial software. DCFAS will work with CAPC to return the \$9.80 to DCFAS.

DCFAS's management has created and implemented Policy Number AG30-002, Contract Budget Revision Guidelines, for DCFAS staff to follow to ensure an approved revised budget is maintained prior to payment.

County of Sacramento  
Department of Child, Family, and Adult Services (DCFAS)  
Child Abuse Prevention Council (CAPC)  
Fiscal Monitoring Review  
Current Findings and Recommendations

DCFAS has received and deposited the \$35,730.12 over payment for Child Abuse Prevention Services agreement for the period July 1, 2018 to June 30, 2019.

DCFAS will work with CAPC to return the over claimed amount of \$22,185.89 to DCFAS since there were no associated expenses in CAPC's general ledger.

DCFAS will work with CAPC to determine how much of the amount claimed over budget of \$29,295.61 need to be returned to DCFAS since this total have amounts that are over general ledger expenses and over line item budgeted expenses.

DCFAS's contracts during these review periods were not reflective of what should have been and were too restrictive. We have since changed all our contracts to be less restrictive and not per line item expense, but per object level expense (Total Salaries and Benefits/Total Personnel Expenses, Total Operating Expenses, and Indirect Expenses). As such, some of the amounts would not be claimed over budget had those contracts were written as they are now.

### **3. COST ALLOCATIONS AND FUNDING SOURCES**

Condition:

We noted one incident of erroneous recording and claiming of travel expense as described in the Finding #2 on page 1 of this report. However, it appeared to be an isolated incident.