



**County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

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June 4, 2016

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To: Supervisor Hilda L. Solis, Chair
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From: Philip L. Browning
Director

SAN GABRIEL CHILDREN'S CENTER FISCAL COMPLIANCE ASSESSMENT

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Assessment of San Gabriel Children's Center Group Home (the Group Home) on August 10, 2015. The Group Home has three licensed sites in the Fifth Supervisorial District and provides services to the County of Los Angeles DCFS placed children, Probation foster youth, and to children from other counties. According to the Group Home's Program Statement, its stated purpose is "to provide the strengths within each child by providing a safe nurturing and appropriately changing environment for behavioral and emotional growth."

At the time of the review, the Group Home had 18 DCFS placed children in the Group Home. The placed children's average length of placement was 7 months and their average age was 16.

SUMMARY

CAD conducted a Fiscal Compliance Assessment which included an agency-wide review of the Group Home's financial records: such as financial statements, bank statements, check register, and personnel files to determine the Group Home's compliance with the terms, conditions, and requirements of the Group Home Contract, the Auditor-Controller Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State and County regulations and guidelines.

The Group Home was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures; and Payroll and Personnel.

REVIEW OF REPORT

On September 9, 2015, Omnaya Zaklama, DCFS CAD, held an exit conference with the Group Home Representative: Kathleen Clayton, Chief Financial Officer. There were no findings.

A copy of this compliance report has been sent to the Auditor-Controller and the Community Care Licensing.

If you have any questions, your staff may contact me or Aldo Marin, Board Relations Manager, at (213) 351-5530.

PLB:KR
LTI:oz

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Calvin C. Remington, Interim Chief Probation Officer
John Naimo, Auditor-Controller
Porfirio Rincon, Executive Director, San Gabriel Children's Center
Public Information Office
Audit Committee
Sybil Brand Commission
Leonora Scott, Regional Manager, Community Care Licensing Division
Lajuannah Hills, Regional Manager, Community Care Licensing Division

**SAN GABRIEL CHILDREN'S CENTER
FISCAL COMPLIANCE ASSESSMENT REVIEW
FISCAL YEAR 2015 – 2016**

SCOPE OF REVIEW

The Fiscal Compliance Assessment included a review of San Gabriel Children's Center (the Group Home's) financial records for the period of July 1, 2013 through October 31, 2015. The Contracts Administration Division (CAD) reviewed the financial statements, bank statements, check register, and personnel files to determine the Group Home's compliance with the terms, conditions, and requirements of the Group Home contract, the Auditor-Controller Contract Accounting and Administration Handbook (A-C Handbook) and other applicable federal, State and County regulations and guidelines.

The on-site Fiscal Compliance Assessment review focused on five key areas of internal controls:

- Financial Overview,
- Loans, Advances and Investments,
- Board of Directors and Business Influence,
- Cash/Expenditures, and
- Payroll and Personnel.

The Group Home was in full compliance with all areas of the Fiscal Compliance Assessment: Financial Overview; Loan, Advances and Investments; Board of Director, and Business Influence; Cash/Expenditures; and Payroll and Personnel.

PRIOR YEAR FISCAL COMPLIANCE ASSESSMENT FOLLOW-UP

CAD conducted a Fiscal Compliance Assessment of the Group Home in Fiscal Year (FY) 2014-2015. The assessment resulted in one recommendation and CAD verified that the Group Home implemented the recommendation.

NEXT FISCAL COMPLIANCE ASSESSMENT

The next Fiscal Compliance Assessment of the Group Home will be conducted in County FY 2016-2017.