



County of Los Angeles DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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March 31, 2021

To: Supervisor Hilda L. Solis, Chair
Supervisor Holly J. Mitchell
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Supervisor Janice Hahn
Supervisor Kathryn Barger

From: *Cynthia May Miller for*
Bobby D. Cagle
Director

FIELDS COMPREHENSIVE YOUTH SERVICES FISCAL COMPLIANCE ASSESSMENT

REVIEW OF REPORT

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Assessment of Fields Comprehensive Youth Services (the Contractor) in September and October 2020. The Contractor provides Short-Term Residential Therapeutic Program (STRTP) and is headquartered in San Bernardino County.

Key Outcomes

NUMBER OF PRIORITY FINDINGS
PRIORITY 1 1
PRIORITY 2 1
PRIORITY 3 0

CAD conducted a virtual Fiscal Compliance Assessment review of the Contractor's financial records, which consisted of: financial statements; bank statements; check register(s); and personnel files. The review

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focused on five key areas of internal controls to determine their compliance with the STRTP contract: Financial Overview (financial records, bank statements); Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures; and Payroll and Personnel.

CAD identified potential internal control weaknesses in the following areas:

Priority 1

- Cash/Expenditures
 - Weekly personal allowance payments to one placed child were not accurate.

Priority 2

- Cash/Expenditures
 - Monthly bank reconciliations were not signed by the preparer.

On January 21, 2021, the DCFS CAD Financial Specialist IV held an exit conference with the Contractor's Chief Financial Officer and Assistant Director. The Contractor's representatives agreed with the review findings and recommendations, and were receptive to implementing systemic changes to improve compliance with regulatory standards. The Contractor agreed to address the noted potential internal control weaknesses in a Fiscal Corrective Action Plan (FCAP).

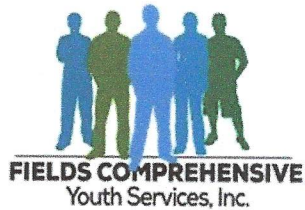
The Contractor provided the attached approved FCAP addressing the recommendations noted in this report.

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

BDC:KDR
LTI:ms

Attachments

c: Fesia Davenport, Chief Executive Officer
Arlene Barrera, Auditor-Controller
Adolfo Gonzalez, Chief Probation Officer
Brandon Nichols, Chief Deputy Probation Officer
Public Information Office
Audit Committee



January 27, 2021

To: Ms. Molly Sun, Fiscal Compliance Administrator
County of Los Angeles - DCFS Fiscal Compliance Unit
Fiscal Compliance Assessment Dates: 9/29/20 – 1/11/21

From: Fields Comprehensive Youth Services, Inc. (FCYS, Inc.)

Regarding: Fiscal Corrective Action Plan (FCAP)

Finding: Monthly bank reconciliations were not signed by the preparer.

Agency Proposed FCAP: Effective January 29, 2021, FCYS, Inc. assistant executive will review and ensure that all bank reconciliations are signed monthly by the preparer.

Finding: Weekly personal allowance payments to one placed child were accurate

Agency Proposed FCAP: Effective January 29, 2021, FCYS, Inc. will ensure that all personal allowance payments for all placed clients are reviewed and reconciled for accuracy before is placed in the clients' file.

Effective January 29, 2021, FCYS, Inc. Program Manager will perform quarterly inquiries on the California Department of Social Services website to insure that FCYS, Inc has the most current rates for STRTP Personal and Clothing Allowances.

Respectfully,

Arby E. Fields
Executive Director, Fields Comprehensive