



# County of Los Angeles DEPARTMENT OF CHILDREN AND FAMILY SERVICES

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November 25, 2024

To: Supervisor Lindsey P. Horvath, Chair  
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From: *Angela Parks-Pyles for Cynthia McCoy-Miller*  
Brandon T. Nichols  
Director

## ANTELOPE VALLEY PARTNERS FOR HEALTH FISCAL COMPLIANCE ASSESSMENT

### REVIEW OF REPORT

The Department of Children and Family Services (DCFS) Contract Compliance Division (CCD) conducted a Fiscal Compliance Assessment of Antelope Valley Partners for Health (the Contractor) in June/July 2024. Antelope Valley Partners for Health is a 501(c) 3 non-profit organization that contracts with the County of Los Angeles DCFS to provide Relative Home Assessment Services (RHAS) and Relative Support Services (RSS). The Contractor is headquartered in the Fifth Supervisorial District.

### Key Outcomes

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

CCD conducted a virtual Fiscal Compliance Assessment review of the Contractor's financial records, which consisted of the following: financial statements; bank

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Each Supervisor  
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statements; check register(s); and personnel files. The review focused on five key areas of internal controls to determine their compliance with RHAS and RSS contracts: Financial Overview (financial records and bank statements); Loans, Advances and Investments; Board of Directors and Business Influence; Cash/Expenditures; and Payroll and Personnel.

CCD identified a potential internal control weakness in the following areas:

### **Priority 1**

- Cash/Expenditures (2 Findings)
  - Check was payable to an authorized check signer without a second signature.
  - Checks were made payable to Cash.

### **Priority 1**

- Payroll and Personnel (1 Finding)
  - Executive Director's timecards were not approved by a higher level Manager or Board of Directors member.

On July 26, 2024, the DCFS CCD Financial Specialist IV held an exit conference with the Contractor's Executive Director and Controller. 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) 371-6052.

BTN:CMM  
RW:DF:lm

### **Attachments**

c: Fesia Davenport, Chief Executive Officer  
Oscar Valdez, Auditor-Controller  
Public Information Office  
Audit Committee  
Michelle Fluke, Executive Director, Antelope Valley Partners for Health



## Antelope Valley Partners for Health

*Community Collaborative Promoting Health and Wellness*

August 23, 2024

Luis Moreno

Fiscal Compliance Administrator

County of Los Angeles - Department of Children and Family Services

Contracts Compliance Division - Fiscal

510 South Vermont 14th Floor

Los Angeles, CA 90020

Dear Mr. Moreno-

Please find below our corrective action response to the findings our Fiscal compliance Assessment.

### **FCAT Section IV - Cash/Expenditures**

#### **Finding 1**

Priority 1

Check # 14239 was payable to and signed by the authorized check (Executive Director) without a Board member's signature.

A-C Contract Accounting and Administration Handbook Section B. 2.1. states, "In instances where the payee is also a signor on the check, the disbursement shall be reviewed and approved by a higher-level employee or Board member who shall also sign the check."

Please submit a Fiscal Corrective Action Plan (FCAP) to address the above finding.

**Response:** Any checks payable to the Executive Director will be approved and check signed by a Board of Director.

Changes will be effective 9/30/2024 and Kelly Vanvakaris, Controller will be responsible for implementation.

#### **Finding 2**

Priority 1

Twelve checks were made payable to "CASH" for petty cash funds.

A-C Contract Accounting and Administration Handbook, B.2.1 states, "Checks shall NOT be payable to "cash" or signed in advance."

Please submit a FCAP to address the above finding.

**Response:** All petty cash checks will now be payable to the Controller, and the check will read: Kelly Vanvakaris-Cash and in the memo it will state "replenishment of petty cash". Controller will take check to bank, retrieve the petty cash, and return to office. Monies will be counted by Finance Specialist and placed in petty cash box. Changes will be effective 8/25/2024 and Kelly Vanvakaris, Controller will be responsible for implemetation.

### **FCAT Section V - Payroll and Personnel**

#### **Finding 3**

Priority 1

The Executive Directors timecards are not approved by a Supervisor.

A-C Contract Accounting and Administration Handbook, B.3.1 states, "All timecards and time reports must be signed and dated by the employee and the employee's supervisor (in ink or electronically) to certify the accuracy and approval of the reported time."

**Response:** All time sheets for Executive Director will be printed a Board of Director will review, approve and sign time sheets per payroll.

Changes will be effective 9/1/2024 and Kelly Vanvakaris, Controller will be responsible for implemetation.

Thank you,



Michelle Fluke

Executive Director

Antelope Valley Partners for Health