



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

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January 15, 2025

To: Supervisor Kathryn Barger, Chair
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Cynthia McCoy Miller for
From: Brandon T. Nichols
Director

PARA LOS NINOS FISCAL COMPLIANCE DESK REVIEW

REVIEW OF REPORT

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Desk Review of Para Los Ninos (the Contractor) in April 2024. Para Los Ninos is a 501(c) 3 non-profit organization that contracts with the County of Los Angeles DCFS to provide Partnership for Families and Prevention and Aftercare Services programs. The Contractor is headquartered in the First Supervisorial District.

Key Outcomes

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

CAD conducted a virtual Fiscal Compliance Desk Review of the Contractor's financial records, which consisted of the following: financial statements.

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CAD identified a potential internal control weakness in the following area:

Priority 1

- Financial Overview
 - The Single Audit Report for the period ending June 30, 2023, identified a Significant Deficiency related to the accuracy and completeness of the Schedule of Expenditures of Federal and Non-Federal Awards.

On June 3, 2024, the DCFS CAD Financial Specialist IV held an exit conference with the Contractor's representatives. 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 weakness 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:JF:CMM
LTI:ai

Attachments

- c: Fesia Davenport, Chief Executive Officer
Oscar Valdez, Auditor-Controller
Guillermo Viera Rosa, Chief Probation Officer
Public Information Office
Audit Committee
Drew Furedi, Ed. D. Chief Executive Officer, Para Los Ninos
Camille Gonzalez, Chief Financial Officer, Para Los Ninos
Deborah White, Contracts Officer, Para Los Ninos



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[REDACTED]
DCFS Fiscal Compliance Administrator

Corrective Action Plan for FCAT Section 1 – Financial Overview

Question No. 7

Finding – Priority #1

-A Significant Deficiency identified in the Single Audit Report for the fiscal year ending June 30, 2023.
Below is an excerpt of the finding:

Finding 2023-001: Accuracy and Completeness of the Schedule of Expenditures of Federal and Non-Federal Awards

Condition and Context: There were numerous revisions made to the SEFA, principally related to reclassifications between federal and non-federal columns, and reclassification of contracts and grants between government and non-government funding, as a result of our testing procedures and inquiries.

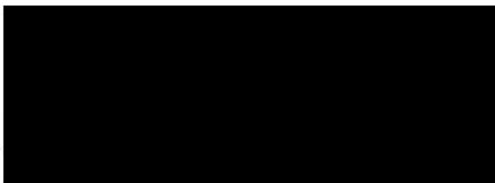
Corrective Action Plan

PLN will strengthen our procedures and internal controls over review of SEFA, by requiring the Contracts Manager and Controller to review and document each funding source. Additionally, PLN will contact funders when the agreements are signed if there are funding questions.

Name of Responsible Person: Claudio Arias, Controller

Name of Department Contact: Camille Gonzalez, CFO

Projected Implementation Date: On or before June 30, 2024



July 5th, 2024

Managing Director- Finance Controller