County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
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March 14, 2016

To: Supervisor Hilda L. Solis, Chair
Supervisor Mark Ridley-Thomas
Supervisor Sheila Kuehl
Supervisor Don Knabe
Supervisor Michael D. Antonovich

From: Philip L. Browning
Director

GUIDING LIGHT HOME FOR BOYS FISCAL COMPLIANCE ASSESSMENT

The Department of Children and Family Services (DCFS) Contracts Administration Division (CAD) conducted a Fiscal Compliance Assessment of Guiding Light Home for Boys (the Group Home) in January 2015. The Group Home has one licensed site in Riverside County and provides services to the County of Los Angeles Probation placed youth and youth from other counties. According to the Group Home's Program Statement, its stated purpose is "to provide care for boys who exhibit behavioral, social emotional difficulties".

At the time of the review, the Group Home served 12 County of Los Angeles Probation placed youth. The placed youth's overall average length of placement was eight months and their average age was 17.

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 their 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 5 of 5 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 January 20, 2015, Omnaya Zaklama, CAD Fiscal, held an Exit Conference with the Group Home representative: Candace Hache, Executive Director. There were no findings.

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

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

PLB:EM:LTI:oz

Attachments

c: Sachi A. Hamai, Chief Executive Officer
Calvin Remington, Interim Chief Probation Officer
John Naimo, Auditor-Controller
Candace Hache, Executive Director
Public Information Office
Audit Committee
Sybil Brand Commission
Leonora Scott, Regional Manager, Community Care Licensing Division
Lajuannah Hills, Regional Manager, Community Care Licensing Division

GUIDING LIGHT HOME FOR BOYS
FISCAL COMPLIANCE ASSESSMENT REVIEW
FISCAL YEAR 2014 – 2015

SCOPE OF REVIEW

The Fiscal Compliance Assessment included review of Guiding Light Home for Boys' financial records for the period of January 1, 2012 through September 30, 2015. Contracts Administration Division (CAD) reviewed the financial statements, bank statements, check register and personnel files to determine Guiding Light Home for Boys' (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 5 of 5 areas of the Fiscal Compliance Assessment: Financial Overview; Loan, Advances and Investments; Board of Directors, and Business Influence; Cash/Expenditures; and Payroll and Personnel.

MOST RECENT FISCAL REVIEW CONDUCTED BY THE AUDITOR-CONTROLLER

A recent fiscal review report of the Group Home has not been posted by the Auditor-Controller.

NEXT FISCAL COMPLIANCE ASSESSMENT

The next Fiscal Compliance Assessment of the Group Home will be conducted in County Fiscal Year 2015-2016.